


# ***WETR 2009/2ER1 - Erratum - Wine equalisation tax: operation of the producer rebate for other than New Zealand participants***

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## Erratum

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### Wine Equalisation Tax Ruling

#### Wine equalisation tax: operation of the producer rebate for other than New Zealand participants

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the calculations within Examples 7 and 8 of Wine Equalisation Tax Ruling WETR 2009/2.

**WETR 2009/2 is corrected as follows:**

**1. Paragraph 65O**

Omit the equation; substitute:

$$29\% \times (\$220/1.1) = \$58$$

**2. Paragraph 65Q**

Omit the first equation; substitute:

$$29\% \times (\$110/1.1) - (30/200 \times \$58)$$

**3. Paragraph 65W**

Omit the equation; substitute:

$$29\% \times (\$4,400/1.1) = \$1,160$$

**4. Paragraph 65X**

Omit the equation; substitute:

$$29\% \times (\$6,600/1.1) - \$1,160 = \$580$$

**5. Paragraph 65AA**

Omit the second equation; substitute:

$$5,109.23 \times (4,000/12,000) = \$1,703.07$$

# WETR 2009/2

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## 6. Paragraph 65AB

Omit the equation; substitute:

$$29\% \times (17,600/1.1) - 1,703.07 = \$2,936.93$$

This Erratum applies on and from 19 March 2014.

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### Commissioner of Taxation

3 February 2016

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ATO references

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