



A New Tax System (Wine Equalisation Tax Imposition—Excise) Act 1999

No. 65, 1999



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**An Act to implement A New Tax System by
imposing the tax payable under the wine tax law, so
far as that tax is a duty of excise**

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**An Act to implement A New Tax System by
imposing the tax payable under the wine tax law, so
far as that tax is a duty of excise**

[Assented to 8 July 1999]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *A New Tax System (Wine Equalisation Tax Imposition—Excise) Act 1999*.

2 Commencement

This Act commences on 1 July 2000.

3 Imposition

- (1) The tax that is payable under the wine tax law (within the meaning of the *A New Tax System (Wine Equalisation Tax) Act 1999*) is imposed by this section under the name of wine equalisation tax (*wine tax*).
- (2) This section imposes wine tax only so far as that tax is a duty of excise within the meaning of section 55 of the Constitution.

4 Rate

The rate of wine tax payable under the *A New Tax System (Wine Equalisation Tax) Act 1999* is 29%.

5 Act does not impose a tax on property of a State

- (1) This Act does not impose a tax on property of any kind belonging to a State.
 - (2) *Property of any kind belonging to a State* has the same meaning as in section 114 of the Constitution.
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*[Minister's second reading speech made in—
House of Representatives on 24 March 1999
Senate on 31 March 1999]*

(44/99)
