Sales Tax (Customs) (Alcoholic Beverages) Act 1997

No. 137, 1997

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An Act relating to sales tax

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**Sales Tax (Customs) (Alcoholic Beverages) Act 1997**

**No. 137, 1997**

An Act relating to sales tax

[*Assented to 19 September 1997*]

The Parliament of Australia enacts:

## Part 1—Preliminary

##### 1 Short title

 This Act may be cited as the *Sales Tax (Customs) (Alcoholic Beverages) Act 1997*.

##### 2 Commencement

 This Act is taken to have commenced on 6 August 1997.

##### 3 Object of Act

 The object of this Act is to modify the provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*.

##### 4 This Act taken to be a sales tax amending Act for certain purposes

 For the purposes of section 129 of the *Sales Tax Assessment Act 1992*, this Act is taken to be a sales tax amending Act.

## Part 2—Modifications commencing on 6 August 1997

##### 5 Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992*

 The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, as amended from time to time and as modified to have a specified effect by any other Act, have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

 (a) they were modified as set out in Schedule 1 to this Act; and

 (b) those modifications applied to dealings with goods on or after 3.30 pm, by legal time in the Australian Capital Territory, on 6 August 1997.

###### Schedule 1—Modifications commencing on 6 August 1997

1 Part 4 (heading)

Repeal the heading, substitute:

## Part 4—Rates of tax

2 At the end of Part 4

Add:

##### 15A Higher rate for alcoholic beverages

 (1) The rate of tax for taxable dealings with:

 (a) goods covered by Item 1 of Schedule 7; or

 (b) beer; or

 (c) spirits, liqueurs or spirituous liquors; or

 (d) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors;

is the rate of tax specified in the applicable Schedule plus 15%.

Example: If goods are covered by Schedule 4 and by paragraph (d), the rate would be:



 (2) In this section, ***beer*** means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:

 (a) is brewed from a mash (whether or not the mash contains malt); and

 (b) contains hops (including any substance prepared from hops) or other bitters.

[*Minister’s second reading speech made in⎯*

*House of Representatives on 28 August 1997*

*Senate on 3 September 1997*]

(125/97)