



# **Sales Tax (Excise) (Alcoholic Beverages) Act 1997**

**No. 138, 1997**

**An Act relating to sales tax**

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# **Sales Tax (Excise) (Alcoholic Beverages) Act 1997**

**No. 138, 1997**

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## **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 (Excise) (Alcoholic Beverages) Act 1997*.

#### **2 Commencement**

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

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### **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 (Excise) 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.

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## **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 (Excise) 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:

$$22\% + 15\% = 37\%$$

- (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.

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*[Minister's second reading speech made in—  
House of Representatives on 28 August 1997  
Senate on 3 September 1997]*