



Excise (Concessional Spirits – Class of Persons) Determination 2024

I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 4 November 2024

Ben Kelly
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Excise (Concessional Spirits – Class of Persons) Determination 2024*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
The whole of the instrument	1 January 2025.	1 January 2025

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under section 77FE of the Act.

4 Definitions

In this instrument:

Act means the *Excise Act 1901*.

education institution has the meaning given by section 195-1 of the GST Act.

government related entity has the meaning given by section 195-1 of the GST Act.

GST Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

health care practitioner means a person who:

- (a) is a health practitioner as defined in section 3 of the *Therapeutic Goods Act 1989*; or
- (b) belongs to a class of persons specified in column 2 of item 4 in Schedule 8 to the *Therapeutic Goods Regulations 1990*.

health facility means a health, aged care or other facility that employs at least one health care practitioner in their capacity as a health care practitioner.

hospital has the meaning given by subsection 121-5(5) of the *Private Health Insurance Act 2007*.

institute of medical research means an entity whose principal activity is medical research as defined in section 4 of the *National Health and Medical Research Council Act 1992*, and which is:

- (a) established by or under a law of the Commonwealth, or a State or Territory;
- (b) accredited by the National Health and Medical Research Council (NHMRC); or
- (c) affiliated with an Australian university or hospital.

medical institution means:

- (a) a hospital;
- (b) a health facility; or
- (c) an institute of medical research.

Tariff Act means the *Excise Tariff Act 1921*.

veterinary practitioner means a person registered under relevant Commonwealth, State or Territory laws to practice veterinary sciences or veterinary surgery.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Classes of persons

The classes of persons determined for the purposes of subitem 3.6 of the Schedule to the Tariff Act are:

- (a) health care practitioners;
- (b) veterinary practitioners;
- (c) medical institutions;
- (d) government related entities; and
- (e) education institutions.

7 Maximum quantity of spirit

For the purposes of subitem 3.6 of the Schedule to the Tariff Act, a person included in the class of persons specified in column 1 of an item in the following table must not use more than the quantity of spirit specified in column 2 of that item in a calendar year for an industrial, manufacturing, scientific, medical, veterinary or educational purpose.

Item	Column 1 – class of persons	Column 2 – maximum quantity of spirit
1	Health care practitioners	200 litres
2	Veterinary practitioners	200 litres
3	Medical institutions	1,000 litres
4	Government related entities	1,000 litres
5	Education institutions	1,000 litres

Note : See section 77FH of the Act, which is about the payment of duty equivalent if spirit is delivered to a person included in a class determined under this instrument and the person does not use the spirit for an industrial, manufacturing, scientific, medical, veterinary or educational purpose.

Schedule 1—Repeals

Excise (Concessional spirits – class of persons) Determination 2014 (No.1)

1 The whole of the instrument

Repeal the instrument