

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Note: This table relates only to the provisions of this instrument as originally made.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 theGST 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