
RACING, GAMING AND LIQUOR

RA301*

Liquor Licensing Act 1988

Liquor Licensing Amendment Regulations (No. 2) 2000

Made by the Administrator in Executive Council.

1. Citation

These regulations may be cited as the *Liquor Licensing Amendment Regulations (No. 2) 2000*.

2. The regulations amended

The amendments in these regulations are to the *Liquor Licensing Regulations 1989**.

[* Reprinted as at 7 January 2000.

For amendments to 13 July 2000 see *Gazette 12 May 2000*.]

3. Regulation 3A amended

Regulation 3A is amended by deleting the definition of “WST” and inserting in the appropriate alphabetical positions —

“

“**low alcohol**” in relation to beer or wine, means beer or wine that is low alcohol liquor;

“**notional wholesale selling price**”, in relation to low alcohol beer or wine sold by a wholesaler or producer, means the price for which the wholesaler or producer could reasonably have been expected to sell the beer or wine by wholesale under an arm’s length transaction and without the benefit of a subsidy under section 130 of the Act;

“**tax period**” has the meaning given by section 195-1 of the Commonwealth *A New Tax System (Goods and Services Tax) Act 1999*;

“**wine tax**” has the meaning given by section 33-1 of the Commonwealth *A New Tax System (Wine Equalisation Tax) Act 1999*.

”.

4. Regulation 4 amended

Regulation 4 is amended by inserting after “3.5%” the following —

“ at 20°C ”.

5. Regulations 21, 21A and 21AB replaced

Regulations 21, 21A and 21AB are repealed and the following regulations are inserted instead —

“

21. Subsidy for wholesalers

- (1) For the purposes of section 130(3) of the Act, the subsidy for a wholesaler in respect of sales of beer and wine in a tax period is to be calculated as follows:

$$S = 5.20\% B + (6.18 \div 29) W$$

where —

S = the wholesaler's subsidy payment;

B = the total sales of low alcohol beer by the wholesaler in the tax period, in respect of which the wholesaler is eligible for a subsidy under subregulation (2);

W = the total wine tax paid by the wholesaler on sales of low alcohol wine in the tax period, in respect of which the wholesaler is eligible for a subsidy under subregulation (2).

- (2) For the purposes of section 130(1) of the Act, subsidies are payable to a liquor merchant prescribed as a wholesaler by regulation 20 only in respect of low alcohol beer or wine —

(a) sold to —

- (i) unlicensed individuals in this State for their personal consumption; or
 (ii) persons licensed under the Act, otherwise than by an occasional licence only, to sell liquor; and

(b) sold at a price that —

- (i) for beer, is at least 5.20% less than the notional wholesale selling price of that beer; or
 (ii) for wine, is at least 6.18% less than the notional wholesale selling price of that wine.

21A. Subsidy for producers of wine

- (1) For the purposes of section 130(3) of the Act, the subsidy for a producer of wine in respect of sales of wine in a tax period is to be calculated as follows —

$$S = (15 \div 29) W$$

where —

S = the producer's subsidy payment;

W = the total wine tax paid —

- (a) by the producer on sales of wine in the tax period, in respect of which the producer is eligible for a subsidy under subregulation (2); or
- (b) by a wine maker on wine sold to the producer in the tax period, being wine fermented using produce of the producer, in respect of which the producer is eligible for a subsidy under subregulation (2).

- (2) For the purposes of section 130(1) of the Act, subsidies are payable to a producer only in respect of —
 - (a) wine produced by the producer in this State and sold by the producer from licensed premises (including by mail order) to unlicensed individuals for their personal consumption, on which sale wine tax has been paid by the producer; or
 - (b) wine fermented by a wine maker from the produce of the producer in this State and sold by the wine maker to the producer, on which sale wine tax has been paid by the wine maker.
- (3) In subregulation (2) —

“**wine produced by a producer**” does not include wine that is deemed to have been produced by the producer under section 55(3) of the Act.

21AB. Subsidy for producers of beer

- (1) For the purposes of section 130(3) of the Act, the subsidy for a producer of beer in respect of sales of beer in a tax period is to be calculated as follows:

$$S = 5.20\% B$$
 where —

S = the producer’s subsidy payment;

B = the total sales of low alcohol beer by the wholesaler in the tax period, in respect of which the wholesaler is eligible for a subsidy under subregulation (2).
- (2) For the purposes of section 130(1) of the Act, subsidies are payable to a producer only in respect of low alcohol beer —
 - (a) produced by the producer; and
 - (b) sold to persons in this State at a price that is at least 5.20% less than the notional wholesale selling price of that beer.

6. Regulation 26 amended

- (1) Regulation 26(3)(b)(i) is amended by inserting after “prescribed” —
“ , or the amount of \$115, whichever is the lesser ”.
- (2) Regulation 26(4) is amended as follows:
 - (a) after “attending”, by inserting —
“ the area that is the subject of the application ”;
 - (b) after “attend”, by inserting —
“ the area ”.

7. Schedule 3 amended

- (1) Schedule 3 item 4(a) is amended by deleting “100” and inserting instead —
“ 250 ”.
- (2) Schedule 3 item 4(b) is amended by deleting “101” and inserting instead —
“ 251 ”.
- (3) Schedule 3 item 16 is amended by deleting “50.00” and inserting instead —
“ 55.00 ”.

By Command of the Administrator,

M. C. WAUCHOPE, Clerk of the Executive Council.
