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**RACING, GAMING AND LIQUOR**

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RA301\*

Liquor Licensing Act 1988

**Liquor Licensing Amendment Regulations  
(No. 4) 1998**

Made by the Governor in Executive Council.

**1. Citation**

These regulations may be cited as the *Liquor Licensing Amendment Regulations (No. 4) 1998*.

**2. The regulations amended**

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

[\* Reprinted as at 8 September 1997.

*For amendments to 13 August 1998 see 1997 Index to Legislation of Western Australia, Table 4, p. 168, and Gazettes 30 January, 6 February, 28 April and 22 May 1998.]*

**3. Regulation 4AA amended**

Regulation 4AA is amended by deleting “0.05%” and inserting instead —

“ 0.5% ”.

**4. Regulation 21 amended**

Regulation 21(1) is amended by inserting after “eligible for a subsidy” in both places where it occurs —

“ , in accordance with subregulation (2) or (3), ”.

**5. Regulation 21A replaced**

Regulation 21A is repealed and the following regulation is inserted instead —

“

**21A. Subsidy for producers of wine**

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

$$PS = \frac{15}{41} (WST)$$

Where:

PS = the producer’s subsidy payment;

WST = the amount of WST paid —

- (a) by the producer in respect of the sale or disposal of wine in respect of which the producer is eligible for a subsidy in accordance with subregulation (2); or
- (b) by a wine maker engaged by the producer in respect of wine fermented using produce of the producer being wine in respect of which the producer is eligible for a subsidy in accordance with subregulation (2).
- (2) For the purposes of section 130(1) of the Act, subsidies are payable to a producer in respect of wine produced by the producer in this State and —
- (a) sold or disposed of (including by mail order) from the licensed premises to unlicensed persons for their personal consumption; and
- (b) if sold, WST has been paid by the producer or wine maker (as referred to in subregulation (1)), and the price has been reduced by at least the amount of the subsidy payable to the producer from the price that would otherwise have been charged.

”.

**6. Regulations 21AB and 21AC inserted**

After regulation 21A the following regulations are inserted —

“

**21AB. Subsidy for producers of beer**

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

$$PS = 43.06\% \text{ (Extra WST)}$$

Where:

PS = the producer's subsidy payment;

Extra WST = the amount by which the WST paid by the producer on beer in respect of which the producer is eligible for a subsidy, in accordance with subregulation (2), was increased as a result of the 1997 Commonwealth Acts.

- (2) For the purposes of section 130(1) of the Act, subsidies are payable to a producer in respect of sales of beer —
- (a) which is low alcohol liquor;
  - (b) produced by the producer in the State; and
  - (c) on which WST has been paid by the producer, to persons resident in this State, and which has been sold at a price reduced by at least 6.46 cents per dollar (by reference to the taxable value of the liquor) from the price that would otherwise have been charged.
- (3) In this regulation the definitions in regulation 21(4) apply.

**21AC. Subsidy only payable once in respect of a sale of liquor**

A subsidy is only payable once in respect of a sale of liquor.

”.

**7. Regulation 21C amended**

Regulation 21C is amended as follows:

- (a) by deleting “; and” after paragraph (c) and inserting a full stop;
- (b) by deleting paragraph (d).

**8. Regulation 22 amended**

Regulation 22(1)(ba) is amended by deleting subparagraph (iii) and inserting instead —

“

- (iii) tastings, promotions and donations, and a separate statement is to be kept of the amount of liquor sold or otherwise disposed of

as referred to in subparagraphs (i) and (ii) where, in respect of one sale or other disposal, the aggregate quantity sold or disposed of exceeds 45 litres;

”.

**9. Regulation 23 amended**

(1) Regulation 23(1) is amended by deleting “subregulation (2a)” and inserting instead —

“ subregulation (1a) ”.

(2) Regulation 23 is amended by deleting “(2a) A return is verified —” and inserting instead —

“ (1a) A return is verified — ”.

**10. Schedule 1 amended**

Schedule 1 is amended in Form 19 as follows:

(a) in item 2 by deleting “SALES TAX NUMBER:” and inserting instead —

“

**WHOLESALE SALES TAX  
NUMBER OR NAME, ADDRESS  
AND CONTACT PHONE NUMBER  
OF THE WINE MAKER WHO PAID  
THE WHOLESALE SALES TAX:**

”;

(b) by deleting items 5 and 6 and inserting instead —

“

**5. AMOUNT OF SUBSIDY CLAIMED (WINE):**

(a) Cellar door sales to persons other than liquor merchants (including sales made in a restaurant on the licensed premises).	\$
(b) Mail Order Sales.	\$
(c) Tastings, promotions and donations for which no charge has been made.	\$
<b>5A. AMOUNT OF SUBSIDY CLAIMED (BEER):</b>	
(d) Sales of beer.	\$
<b>TOTAL FOR THIS PERIOD:</b>	\$
<b>6. ADJUSTMENTS (IF ANY):</b>	
(e) Amount overpaid/underpaid for the month of .....	\$
<b>TOTAL AMOUNT CLAIMED:</b>	\$

”;

(c) in item 7(c) by deleting “my wholesales sales tax (WST) obligations” and inserting instead —

“

the wholesales sales tax (WST) obligations in respect of the liquor sales I am claiming a subsidy in relation to

”;

(d) in item 7 by deleting “and” after paragraph (f);

(e) in item 7 by deleting the full stop after paragraph (g) and inserting instead —

“ ; and ”; and

(f) after item 7(g) by inserting the following paragraph —

“

(h) I have not previously claimed liquor subsidy in respect of the sales referred to in this application.

”.

**11. Schedule 2 amended**

Schedule 2 is amended in item 1(q) by deleting subparagraphs (a) and (b) and inserting instead —

“

(i) a director; or

(ii) where the corporation is a proprietary company, a shareholder,

”.

By Command of the Governor,

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