

**Reprint
as at 1 April 2008**



**Taxation (Australian Wine
Equalisation Tax Rebate)
Regulations 2006**

(SR 2006/105)

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 10th day of April 2006

Present:

Her Excellency the Governor-General in Council

Pursuant to section CV 4 of the Income Tax Act 2004, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

The Taxation (Australian Wine Equalisation Tax Rebate) Regulations 2006 are administered by the Inland Revenue Department.

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Regulations

- 1 Title**
These regulations are the Taxation (Australian Wine Equalisation Tax Rebate) Regulations 2006.
- 2 Commencement**
These regulations come into force on the day after the date of their notification in the *Gazette*.
- 3 Application**
These regulations apply to Australian financial years that commence on or after 1 July 2005.
- 4 Interpretation**
In these regulations, unless the context otherwise requires,—

Australian Act means A New Tax System (Wine Equalisation Tax) Act 1999 (Aust)

Australian Commissioner means the Commissioner of Taxation referred to in the Australian Act

Australian financial year has the same meaning as in section CV 8(3) of the Income Tax Act 2007

Australian wine producer rebate has the same meaning as in section YA 1 of the Income Tax Act 2007

prescribed form means a form prescribed by the Commissioner.

Regulation 4 **Australian financial year**: amended, on 1 April 2008, by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Regulation 4 **Australian wine producer rebate**: amended, on 1 April 2008, by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Approval as New Zealand participant

5 Application for approval as New Zealand participant

- (1) A New Zealand resident wine producer that wants to be approved as a New Zealand participant under Division 19 of the Australian Act may give to the Commissioner an application for approval as a New Zealand participant.
- (2) An application for approval under subclause (1) must be given in the prescribed form.

6 Commissioner must process application for approval as New Zealand participant

The Commissioner must, after receiving an application under regulation 5,—

- (a) take the steps that the Commissioner considers are reasonable to verify whether the information provided in, and in connection with, the application is true and correct; and
- (b) consider, on the basis of information in the Commissioner's possession, whether there are any apparent matters that would prevent the New Zealand resident wine producer from being eligible for approval as a New Zealand participant under Division 19 of the Australian Act.

7 Commissioner must send application for approval as New Zealand participant and other information to Australian Commissioner

The Commissioner must, after processing an application for approval as a New Zealand participant under regulation 6, send the following to the Australian Commissioner to assist the Australian Commissioner to make a decision under Division 19 of the Australian Act:

- (a) the application;
- (b) advice concerning whether the Commissioner considers that the information provided in, and in connection with, the application is true and correct;
- (c) advice concerning whether, on the basis of information in the Commissioner's possession, there are any apparent matters that would prevent the New Zealand resident wine producer from being eligible for approval as a New Zealand participant under Division 19 of the Australian Act;
- (d) any other information in the Commissioner's possession that is relevant to—
 - (i) the application; or
 - (ii) the approval of the New Zealand resident wine producer as a New Zealand participant under Division 19 of the Australian Act.

Claim for Australian wine producer rebate

8 Claim for Australian wine producer rebate

- (1) A New Zealand resident wine producer that is approved by the Australian Commissioner as a New Zealand participant under Division 19 of the Australian Act and that wants to claim an Australian wine producer rebate may give to the Commissioner a claim for that rebate.
- (2) A claim for a rebate under subclause (1) must be given in the prescribed form.

9 Commissioner must process claim for rebate

The Commissioner must, after receipt of a claim under regulation 8,—

- (a) take the steps that the Commissioner considers are reasonable to verify whether the information provided in, and in connection with, the claim is true and correct; and
- (b) consider, on the basis of information in the Commissioner's possession, whether there are any apparent matters that would prevent the New Zealand resident wine producer from being entitled to an Australian wine producer rebate under the Australian Act.

10 Commissioner must send claim and other information to Australian Commissioner

The Commissioner must, after processing a claim under regulation 9, send the following to the Australian Commissioner to assist the Australian Commissioner to make a decision under the Australian Act:

- (a) the claim;
- (b) advice concerning whether the Commissioner considers that the information provided in, and in connection with, the claim is true and correct;
- (c) advice concerning whether, on the basis of information in the Commissioner's possession, there are any apparent matters that would prevent the New Zealand resident wine producer from being entitled to an Australian wine producer rebate under the Australian Act;
- (d) any other information in the Commissioner's possession that is relevant to—
 - (i) the claim; or
 - (ii) the approval or verification of the entitlement of the New Zealand resident wine producer to an Australian wine producer rebate under the Australian Act.

Prescribed form

11 Prescribed form

- (1) An application or other document under these regulations is in the prescribed form if, and only if,—
 - (a) it is in the form prescribed by the Commissioner for that kind of application or other document; and

- (b) it contains the declaration or declarations that the form requires (for example, a declaration that any information in the document is true and correct as required under sections 388-60 to 388-75 of the Taxation Administration Act 1953 (Aust)); and
 - (c) it contains the information that the form requires, and any further information, statement, or document as the Commissioner requires, whether in the form or otherwise; and
 - (d) it is given in the manner that the Commissioner requires (which may include electronically).
- (2) Despite subclause (1), a document that satisfies subclause (1)(a), (b), and (d) but not subclause (1)(c) is also in the prescribed form if it contains the information required by the Commissioner. The Commissioner must specify the requirement in writing.

12 How Commissioner prescribes forms

- (1) The Commissioner must, in prescribing forms for the purposes of these regulations, have regard to—
 - (a) the equivalent forms approved by the Australian Commissioner for the purposes of the Australian Act; and
 - (b) sections 388-50 to 388-85 of the Taxation Administration Act 1953 (Aust).
- (2) The Commissioner may combine in the same prescribed form more than 1 application or other document.
- (3) The Commissioner may prescribe a different form for different persons or classes of person.

Diane Morcom,
Clerk of the Executive Council.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 13 April 2006.

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Notes

1 *General*

This is a reprint of the Taxation (Australian Wine Equalisation Tax Rebate) Regulations 2006. The reprint incorporates all the amendments to the Taxation (Australian Wine Equalisation Tax Rebate) Regulations 2006 as at 1 April 2008, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that have yet to come into force or that contain relevant transitional or savings provisions are also included, after the principal enactment, in chronological order.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, *see* <http://www.pco.parliament.govt.nz/legislation/reprints.shtml> or Part 8 of the *Tables of Acts and Ordinances and Statutory Regulations, and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

3 *List of amendments incorporated in this eprint (most recent first)*

Income Tax Act 2007 (2007 No 97): section ZA 2(1)
