

AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION FOR THE PURPOSES OF THE BUSINESS FRANCHISE
(LIQUOR) ACT 1993

NO. 92 OF 1995

Under section 99 (1) of the *Taxation (Administration) Act 1987*, I revoke Determination No 23 of 1993 which was notified in ACT Special Gazette No. S37 on 12 March 1993.

Under section 23 of the Business Franchise (Liquor) Act 1993 I DETERMINE for the purposes of section 9 and subsection 17 (1) of that Act, the following types of liquor:

low alcohol liquor, being:

- (a) undiluted and unadulterated liquor (other than wine of the grape) which, at 20 degrees Celsius, contains 3.5 per cent or less ethanol by volume; and
- (b) undiluted and unadulterated wine of the grape which, at 20 degrees Celsius, contains 6.5 per cent or less ethanol by volume.

high alcohol liquor, being:

- (a) undiluted and unadulterated liquor (other than wine of the grape) which, at 20 degrees Celsius, contains more than 3.5 per cent ethanol by volume; and
- (b) undiluted and unadulterated wine of the grape which, at 20 degrees Celsius, contains more than 6.5 per cent ethanol by volume.

Date:

30/6/95



Kate Carnell
Chief Minister and Treasurer