

**AUSTRALIAN CAPITAL TERRITORY**  
**SUBSIDIES (LIQUOR AND DIESEL) ACT 1998**

**DETERMINATION OF THE RATE OF SUBSIDY FOR LOW-ALCOHOL LIQUOR AND DIESEL PRODUCTS AND OTHER RELATED MATTERS.**

**NO. 187 OF 1998**

Under subsections 3(2), 5(1) and 26(1) of the *Subsidies (Liquor and Diesel) Act 1998*, I make the following determination with respect to setting the rate of subsidy for the supply of low-alcohol liquor and diesel in the ACT and for defining low-alcohol liquor for the purposes of the Act.

1. Under subsection 3(2) of the *Subsidies (Liquor and Diesel) Act 1998*, for the purposes of defining low-alcohol liquor, I determine the maximum percentage of ethyl alcohol in the following types of liquor to be:
  - a) for low-alcohol liquor other than wine of the grape, no more than 3.5% by volume of ethyl alcohol at 20 degrees Celsius; and
  - b) for low-alcohol wine of the grape, no more than 6.5% by volume of ethyl alcohol at 20 degrees Celsius.
2. Under subsection 5(1) of the *Subsidies (Liquor and Diesel) Act 1998*, for the purposes of setting the rate at which, and the method by which, low-alcohol liquor subsidies are to be calculated, I determine that a low-alcohol liquor subsidy of 15 percentage points of the Commonwealth wholesale sales tax rate on alcoholic beverages, is payable to registered liquor suppliers in respect of low-alcohol liquor sold by wholesale to an ACT licensee, and where duty has been paid for that sale under a Commonwealth tax law.
3. Under subsection 26(1) of the *Subsidies (Liquor and Diesel) Act 1998*, for the purposes of setting the rate at which, and the method by which, diesel subsidies are to be calculated, I determine that a diesel subsidy of 8.149 cents per litre is payable to a registered diesel supplier in respect of diesel sold to a certified diesel user, and where duty has been paid for that sale under a Commonwealth tax law.

Date: 29 th day of July 1998

Kate Carnell  
Chief Minister and Treasurer