

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.**

INSTRUMENT NO. 235 OF 1998

UNDER subsections 3(1), 5(1) and 26(1) the *Subsidies (Liquor and Diesel) Act 1998* I REVOKE Determination No. 187 of 1998 which was notified in the Australian Capital Territory Gazette No. 31 of 5 August 1998 and 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(1) 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 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 where duty has been paid for that sale under a Commonwealth tax law.

Date: 3 November 1998

Gary Humphries
Acting Chief Minister and Treasurer