

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. 34 OF 1999

UNDER subsections 3(1), 5(1) and 26(1) the *Subsidies (Liquor and Diesel) Act 1998* I REVOKE Determination No. 235 of 1998 which was notified in the Australian Capital Territory Gazette No. 45 of 11 November 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.

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:

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| 3.5%

of | a) for low-alcohol liquor other than wine of the grape, no more than 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 ethyl alcohol at 20 degrees Celsius. |
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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.

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 8.206 cents per litre and will apply on 2 February 1999 and thereafter 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: 16 February 1999

Kate Carnell
Chief Minister and Treasurer