

EXPOSURE DRAFT

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Inserts for  
**Treasury Laws Amendment Bill 2025:  
Increased Wine Equalisation Tax  
producer rebate**

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1	The first 1 January, 1 April, 1 July or 1 October to occur after the day this Act receives the Royal Assent.	

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## Schedule 1—Increased wine equalisation tax producer rebate

### *A New Tax System (Wine Equalisation Tax) Act 1999*

#### **1 Subsections 19-15(2) and (3) and 19-25(2)**

Omit “\$350,000”, substitute “\$400,000”.

#### **2 Application**

The amendments made by this Schedule apply to assessable dealings in wine made on or after 1 July 2026.