

# EXPOSURE DRAFT



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## Excise Amendment (Remission Increase for Distillers and Brewers) Regulations 2025

I, the Honourable Sam Mostyn AC, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 2025

Sam Mostyn AC  
Governor-General

By Her Excellency's Command

Dr Daniel Mulino [**DRAFT ONLY—NOT FOR SIGNATURE**]

Assistant Treasurer

Minister for Finance

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## 1 Name

This instrument is the *Excise Amendment (Remission Increase for Distillers and Brewers) Regulations 2025*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the *Excise Act 1901*.

## 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## Schedule 1—Amendments

### *Excise Regulation 2015*

#### **1 At the end of Part 8**

Add:

#### **64 Application provision relating to the *Excise Amendment (Remission Increase for Distillers and Brewers) Regulations 2025***

The amendments made by Schedule 1 to the *Excise Amendment (Remission Increase for Distillers and Brewers) Regulations 2025* apply in relation to alcoholic beverages that are entered for home consumption on or after 1 July 2026.

#### **2 Subclause 2(1) of Schedule 1 (table item 10, column headed “Circumstances”, subparagraph (c)(i))**

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

#### **3 Subclause 2(3) of Schedule 1 (formula)**

Repeal the formula, substitute:

$$\frac{\$400,000 \times \text{Eligible days}}{365}$$