

TABLE E – GOVERNMENT REVENUES AND REBATES

The following table shows the actual Australian Government revenues and producer rebates for wine and beer since 2004-05 when the WET Producer Rebate was introduced in its current form and the Beer Excise Rebate was introduced.

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	TOTAL	% Rebate
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
WINE											
Wine Equalisation Tax Receipts	682	656	650	665	693	733	722	720	710	6,231	
WET Producer Rebate	60	115	185	175	220	240	250	260	280	1,785	28.65%
BEER											
Beer Excise Tax Receipts	1,653	1,747	1,810	1,862	2,010	2,006	1,952	1,960	2,070	17,070	
Small Brewery Excise Rebate (a)	-	-	-	-	-	-	-	-	4	4	0.02%

(a) The \$A10,000 Australian microbrewery excise tax rebate in the Tax Expenditure Statements from 2001 to 2011-12 has been rounded down or up to the nearest \$m. For the years 2004-05 to 2011-12, the rebate figure is rounded down to \$Nil. This means that the actual rebate paid is less than \$A0.5m per year as it has been rounded down probably because not many breweries were eligible.

From 2004-05 to 2011-12, small producer rebates have been 0.02% of beer excise revenues and 28% of wine equalisation tax revenues in Australia. The table above shows the inequality between the tax burden of the Australian wine and beer industry.

Source of Data

Wine Equalisation Tax – 2003 to 2012 - Appendix C: Receipts and Revenue History and Forecasts, Budget Strategy and Outlook, Budget Paper No. 1 2012-13. Table C1: Australian Government (cash) receipts

http://www.budget.gov.au/2006-07/bp1/html/bp1_bst5-03.htm Table 9: Excise and customs revenue

http://www.budget.gov.au/2007-08/bp1/html/bp1_bst5-03.htm Table 9: Excise and customs revenue

http://www.budget.gov.au/2009-10/content/bp1/html/bp1_bst5-06.htm Table 10: Excise and customs revenue

Budget Strategy and Outlook, Budget Paper No. 1 2012-13. Statement 5: Revenue, Table 12: Excise and customs duty receipts

http://www.budget.gov.au/2012-13/content/bp1/html/bp1_bst5-04.htm Table 11: Excise and customs duty receipts

Treasury Executive Minute No 2010/3468 dated 14 December 2010

Budget Strategy and Outlook 2011-12, Budget Paper No. 1. Statement 5: Revenue, Table 5: Revenue policy decisions since 2010-11 MYEFO (receipts) which provides figures for 2010-11 to 2014-15 for beer only