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1 May 2021

Tax relief for small brewers and distillers to support jobs

**Joint media release with
The Hon Michael Sukkar MP
Assistant Treasurer**

Small brewers and distillers will benefit from \$225 million in tax relief to support more jobs and investment as part of the 2021–22 Budget.

Under our plan to support jobs in this growing sector, small brewers and distillers will benefit from a tripling of the excise refund cap for small brewers and distillers from \$100,000 to \$350,000 per year.

From 1 July 2021 eligible brewers and distillers will be able to receive a full remission of any excise they pay, up to an annual cap of \$350,000. Currently, eligible brewers and distillers are entitled to a refund of 60 per cent of the excise they pay, up to an annual cap of \$100,000.

This will align the benefit available under the Excise Refund Scheme for brewers and distillers with the Wine Equalisation Tax (WET) Producer Rebate.

There are around 600 brewers and 400 distillers across Australia, with around two thirds operating in rural and regional areas. The announced changes will allow these brewers and distillers to keep more of what they earn, helping them to invest, grow and support around 15,000 Australians that are currently employed in the sector.

Additional support to brewers and distillers across the country will also serve as much-needed relief for those businesses severely impacted by COVID–19.

Today's announcement builds on the Morrison Government's track record of supporting small brewers and distillers including by enabling them to automatically receive excise duty remissions when they lodge excise returns; providing them with record investment incentives; and fast tracking the reduction in the small company tax rate to 25 per cent by 1 July 2021.

The Morrison Government is committed to assisting local manufacturing businesses to grow, create jobs and support Australia's economic recovery.

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