

The full list of shiraz wines presented at the masterclass were as follows:

1990 Craiglee Shiraz,
Sunbury, Victoria

1991 Henschke Mount
Edelstone Shiraz, Eden Valley

1993 Mt Langi Ghiran Langi
Shiraz, Grampians

1994 Plantagenet Mt Barker
Shiraz, Great Southern

1993 Seppelt St Peters Great
Western Vineyard Shiraz, Grampians

1996 Wendouree Shiraz, Clare Valley

1998 Clonakilla Shiraz/
Viognier, Canberra District

1997 Jasper Hill Georgia's
Paddock Shiraz, Heathcote

2006 Shaw + Smith
Shiraz, Adelaide Hills

2006 De Bortoli Reserve
Release Shiraz, Yarra Valley

2006 Giaconda Warner
Shiraz, Beechworth

2006 Mt Langi Ghiran
Shiraz, Grampians

2006 SC Pannell Shiraz,
McLaren Vale

2006 Charles Melton Grains of
Paradise Shiraz, Barossa Valley

2006 Clonakilla Shiraz/
Viognier, Canberra District

2006 SC Pannell Shiraz/
Grenache, McLaren Vale

2006 Spinifex Indigene Shiraz/
Mataro, Barossa Valley

2005 Wendouree Shiraz/
Malbec, Clare Valley

2004 Penfolds Grange
Shiraz, South Australia

Chris Raine Hello Sunday Morning project

A sobering perception

You are probably not going to like what I have to say but I can imagine that you have already been thinking about it. This is a conversation that is long over-due and if you don't agree with what I have to say – I am definitely open to hearing your point of view.

The reality is, the alcohol industry is hurtling down the same regulated path of tobacco and sooner or later, as a society (whether that be in the face of alcohol or another collective-vice), we are going to have to answer some pretty tough questions about what we are actually using these social drugs for.

What is the real value of alcohol to us? What is the real value in the multi-billion dollar industry and multi-billion dollar health bill footed by its misuse?

Is it in the taste? Is it in the experience? Or is there something more to it? Something more valuable than simply a nice drop on the palate? Something a little bit more 'invaluable' than we cannot bare to do without?

These are all questions that I not only pose to the alcohol industry but to Australia in general. Why are we willing to spend so much on our collective right (in some cases obligation) to get drunk? Why are we so willing to accept the hundreds of deaths and thousands of injuries, year after year, yet still fail to learn the lesson from them? My question is 'for what?' What is so valuable about a bit of sugar, yeast and ethanol?

I believe the answer to that question is 'perception'. Speaking from my perspective, as a young person (I'm 23 years old), I have grown up pickled in a culture that continually builds on a perception (or should I say misperception) that alcohol is responsible for three key psychological outcomes. Outcomes that it really shouldn't have a right to be responsible for:

- 1) **Confidence:** 'That I need alcohol to meet the opposite sex, to have sex, to dance in public and to freely express myself.'
- 2) **Identity:** 'That I need alcohol to connect with my mates, my family and my nationality.'
- 3) **Emotional intelligence:** 'That I need alcohol to deal with my emotions (like anger, grief, celebration etc).'

I dedicated last year to complete sobriety (from being a regular drinker since the age of 15) to learn how to, one by one, shake myself of those aforementioned misperceptions and be able to come to a place where I can choose when I want to drink, rather than 'need' it. I can tell you it has been one of the most difficult yet liberating experiences of my life.

It's important to recognise I really don't want to point the blame at anyone or even alcohol - I'm not. I have a great relationship with alcohol. I can really enjoy it. Not for the value it brings to my psychology, but for the excellence in taste and experience it can offer on occasion.

But the truth is, most young people are completely plugged into these misperceptions of the psychological value of alcohol and these misperceptions are costing us dearly. So, many of you might be worried about 'the industry' and the jobs it supports but I'm worried about Australia. I'm worried about the culture that the next generation of Australians will inherit. I'm worried that if we don't take a stand and change it today, they will be the ones who pay for it. They won't be paying for it with their pay cheques and a few giggles on a Saturday night, they will be paying for it with second-rate lives and the flesh of their peers.

To discuss this issue or read about my Hello Sunday Morning year and also the journeys of others that have chosen to also do a HSM, go to www.hellosundaymorning.com.

Michael Quinn Director The Quinn Group

GST considerations when exporting alcohol

Alcohol such as wine is generally just like any other product when it comes to exporting. There are a variety of things you need to be aware of when partaking in foreign trade, particularly in relation to financial and tax considerations.

As an Australian-resident entity, that is, a business registered in Australia for tax purposes, the income gained from the exportation of goods will be considered as Australian income provided the country you export to has a tax treaty with Australia. If the country you are exporting to does not have a tax treaty with Australia the income will then be regarded as being sourced from the other country and be subject to that country's tax laws and regulations. Keep in mind that as an Australian resident you are taxed on your worldwide income, this means that you must report all your foreign income in your Australian income tax return.

Perhaps one of the most important things for exporters to understand is how GST – a tax of 10 per cent on most goods and services – is applied to their individual trade agreements and transactions.

The exporting of goods from Australia will generally be GST-free, provided that the goods are exported within 60 days of the first of the two events stated below;

- The supplier obtains any form of payment for the goods, or
- An invoice is issued for the goods from the supplier.

The Tax Office can also help the supplier by extending the 60-day period if they apply