



**TOBACCO BUSINESS FRANCHISE LICENCES
AMENDMENT ACT 1987**

No. 76 of 1987

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**AN ACT to amend the Tobacco Business Franchise Licences
Act 1980.**

[Royal Assent 27 November 1987]

BE it enacted by His Excellency the Governor of Tasmania,
by and with the advice and consent of the Legislative
Council and House of Assembly, in Parliament assembled, as
follows:—

1—This Act may be cited as the *Tobacco Business Franchise* Short title.
Licences Amendment Act 1987.

2—This Act shall commence on the day on which it receives Commencement.
the Royal assent.

Principal Act.

3—In this Act, the *Tobacco Business Franchise Licences Act 1980** is referred to as the Principal Act.

Insertion in
Principal Act of
new section 14A.

4—After section 14 of the Principal Act, the following section is inserted:—

Registrar
authorized to
perform
functions of a
State taxation
officer.

14A—The Registrar is authorized to perform the functions of a State taxation officer under Part IIIA of the *Taxation Administration Act 1953* of the Commonwealth.

Amendment of
section 20 of
Principal Act
(Licence fees).

5—(1) Section 20 (1) of the Principal Act is amended by omitting “35 per cent”, wherever occurring, and substituting “50 per cent”.

(2) Section 20 is further amended by inserting the following subsections after subsection (8):—

(8A) Where the holder of a wholesale tobacco merchant’s licence, a group wholesale tobacco merchant’s licence, or a retail tobacconist’s monthly licence does not renew that licence and the Registrar is satisfied that the business authorized by the licence is no longer carried on by that holder or any other person, the licence fee payable in respect of that licence, or the renewal of that licence, in relation to the last month for which the licence was issued or renewed shall be the sum of the fee specified in relation to that month in paragraph (a), (b), or (c) of subsection (1), as the case requires, and the further fee of—

(a) where the licence is a wholesale tobacco merchant’s licence—an amount equal to 50 per cent of the value of tobacco sold by the holder of the licence in the course of tobacco wholesaling during the month immediately preceding that first-mentioned month;

* No. 89 of 1980. Amended by No. 66 of 1981, No. 9 of 1982, No. 58 of 1983, and Nos. 29 and 67 of 1984.

- (b) where the licence is a group wholesale tobacco merchant's licence—an amount equal to 50 per cent of the value of tobacco sold by all persons who are members of the group of wholesale tobacco merchants of which the holder of the licence is a member (whether or not the application was made by them or on their behalf and whether or not they were members of that group during the whole or any part of the relevant period) in the course of tobacco wholesaling during the month immediately preceding that first-mentioned month; or
- (c) where the licence is a retail tobacconist's monthly licence—an amount equal to 50 per cent of the value of tobacco sold by the holder of the licence in the course of tobacco retailing during the month immediately preceding that first-mentioned month (other than tobacco purchased in the course of intrastate trade from the holder of a wholesale tobacco merchant's licence or a group wholesale tobacco merchant's licence).

(8B) Subsections (4) and (5) of section 22 apply to and in relation to the further fee referred to in subsection (8A) of this section as if that further fee were an additional amount payable by virtue of a reassessment of a fee under that section and as if the Registrar had made a reassessment of a fee under that section.

6—(1) The amendments made by section 5 (1) apply to licences, or the renewals of licences, granted under the Principal Act in respect of a month which commenced on or after 1st October 1987, whether the application for that licence or renewal was made before or after the commencement of that month. Application and transitional.

(2) Subsections (4) and (5) of section 22 of the Principal Act apply to and in relation to the difference between the fee paid in respect of a licence, or the renewal of a licence, under section 20 (1) of that Act before the commencement of this Act and the fee payable in respect of that licence or renewal by virtue of the amendments made by section 5 (1) of this Act and subsection (1) of this section as if—

- (a) that difference were an additional amount payable by virtue of a reassessment of a fee; and

(b) the Registrar, within the meaning of that Act, had made a reassessment of a fee, under section 22 of that Act.

(3) The amendments made by section 5 (2) apply to and in relation to the holder of a wholesale tobacco merchant's licence, a group wholesale tobacco merchant's licence, or a retail tobacconist's monthly licence in force under the Principal Act immediately before 1st November 1987 where that holder does not renew that licence for any month commencing on or after that day whether that holder had given notice of his intention not to renew the licence before or after that day.

(4) The fee payable in respect of a licence, or the renewal of a licence, in force during the month of September 1987 under the Principal Act shall, in all cases where the fee is payable under paragraph (a), (b), or (c) of section 20 (1), be the sum of the fee specified in that paragraph and the further fee of 15 per cent of half of the value of the tobacco referred to in that paragraph.

(5) The fee payable under subsection (4) in respect of a licence, or the renewal of a licence, under the Principal Act for the month referred to in that subsection is payable whether application for that licence or renewal was made before or after the commencement of that month.

(6) Subsections (4) and (5) of section 22 of the Principal Act apply to and in relation to the further fee referred to in subsection (4) of this section as if—

(a) that further fee were an additional amount payable by virtue of a reassessment of a fee; and

(b) the Registrar, within the meaning of that Act, had made a reassessment of a fee, under section 22 of that Act.