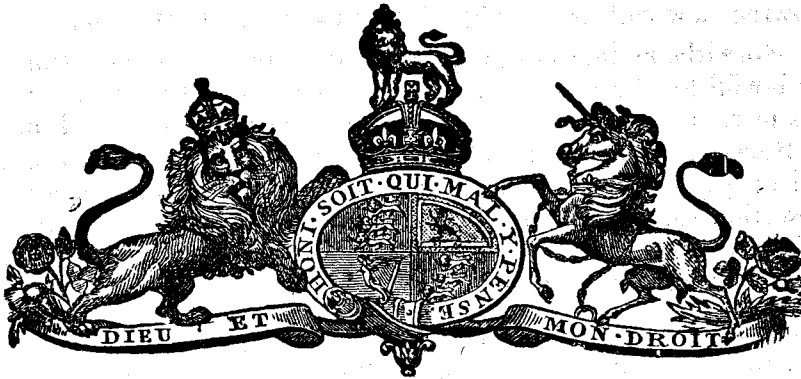


TASMANIA.



1924.

ANNO QUINTO DECIMO
GEORGII V. REGIS.

No. 15.

ANALYSIS.

1. Short title.
Principal Act.
2. Amendment of Section Six of the Principal Act.
Certain information may be furnished to landlords.
3. Amendment of Section Seven of the Principal Act.
Meaning of "gross amount."
4. Amendment of Subsection (1) of Section 13 of the Principal Act.
5. Insertion in the Principal Act of new sections after Section 21.
Allegations in declaration or complaint *prima facie* evidence of matters alleged.
Procedure for offences.
Appropriation of penalties.

AN ACT to amend "The Liquor Tax Act, 1924."
[2 December, 1924.] A.D. 1924.

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—(1) This Act may be cited as "The Liquor Tax Act (No. 2), 1924." Short title.

(2) "The Liquor Tax Act, 1924," is herein called "the Principal Act." Principal Act.
14 Geo. V. No.
34.

Liquor Tax (No. 2).

A.D. 1924.

Amendment of
Section 6 of the
Principal Act.
Certain informa-
tion may be
furnished to land-
lords.

2 Section Six of the Principal Act is hereby amended by inserting the following new Subsection (5) after Subsection (4) thereof:—

“(5) Notwithstanding anything herein contained to the contrary, it shall be lawful for the Collector, on the application of the owner of any premises in respect of which a return is required to be delivered under Section Seven of this Act, to inform such owner of the amount of any tax paid or payable in respect of such premises. For the purposes of this subsection the expression ‘owner’ includes any person in receipt of rent in respect of such premises whether or not such person is the immediate landlord of the tenant in occupation thereof.”

Amendment of
Section 7 of the
Principal Act.

Meaning of “gross
amount.”

3 Section Seven of the Principal Act is hereby amended by inserting the following new Subsection (3) after Subsection (2) thereof:—

“(3) Such gross amount as is referred to in Subsection (2) of this section shall be exclusive of any charge paid or payable in respect of the special packing of any liquor included in the return, and which special packing is rendered necessary by the distance for which, or the circumstances under which, such liquor had to be carried for the purpose of delivery to the purchaser thereof: Provided that such charge is in addition to the ordinary price of such liquor when not so specially packed.”

Amendment of
Subsection (1) of
Section 13 of the
Principal Act.

4 Subsection (1) of Section Thirteen of the Principal Act is hereby amended by deleting the words and brackets “(including any duty thereon)” in the Eighth line thereof, and by inserting after the word “him” in the Ninth line thereof the following words:—“Such total amount shall be inclusive of any duty paid or payable in respect of such liquor, but exclusive of any such charge for the special packing thereof as is referred to in Subsection (3) of Section Seven of this Act.”

Insertion in the
Principal Act of
new sections after
Section 21.

Allegations in
declaration or
complaint *prima*
facie evidence of
matters alleged.

5 The following new Sections **21a**, **21b**, and **21c** are hereby inserted after Section Twenty-one of the Principal Act:—

“**21a** In any proceedings for the recovery of any tax payable under this Act, or in respect of an offence against this Act, the allegations contained in the information, declaration, plaint, or complaint, as the case may be, shall be *prima facie* evidence of the matters alleged: Provided, however, that the foregoing provision of this section shall not apply to—

- i. An allegation of the intent of the defendant: or
- ii. Any proceedings for an offence directly punishable by imprisonment.

Procedure for
offences.
10 Geo. V. No. 55.

“**21b** All proceedings in respect of offences under this Act shall be taken, heard, and determined, and all penalties enforced and recovered, in accordance with the provisions of ‘The Justices’ Procedure Act, 1919.’

Appropriation of
penalties.

“**21c** All penalties recovered for offences against this Act shall be paid into the Treasury, and form part of the Consolidated Revenue.”