



New South Wales

# **Business Franchise Licences (Tobacco) Amendment Regulation 1996**

under the

**Business Franchise Licences (Tobacco) Act 1987**

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Business Franchise Licences (Tobacco) Act 1987*.

MICHAEL EGAN, M.L.C.,

Treasurer

## **Explanatory note**

The objects of this Regulation are:

- (a) to exempt tobacco sellers from the payment of any part of a licence fee that is payable under the Act that is calculated on the basis of sales of tobacco to various persons and bodies that the Chief Commissioner is satisfied was for export or sale to persons travelling overseas, and
- (b) to provide for the sellers of tobacco to those persons and bodies to keep appropriate records concerning the sales.

This Regulation is made under the *Business Franchise Licences (Tobacco) Act 1987* including section 83 (the general regulation making power).

## **Business Franchise Licences (Tobacco) Amendment Regulation 1996**

### **1 Name of Regulation**

This Regulation is the *Business Franchise Licences (Tobacco) Amendment Regulation 1996*.

### **2 Commencement**

This Regulation commences on 8 November 1996.

### **3 Amendment of Business Franchise Licences (Tobacco) Regulation 1995**

The *Business Franchise Licences (Tobacco) Regulation 1995* is amended as set out in Schedule I.

### **4 Notes**

The explanatory note does not form part of this Regulation.

## **Schedule 1 Amendments**

(Clause 3)

### **[1] Clause 12A**

Insert after clause 12:

#### **12A Exemptions from licence fees for certain overseas sales**

- (1) A person who makes an excluded sale is exempt from any provision of the Act to the extent that it requires the amount of any licence fee payable by the person to include the value (or a percentage of the value) of the tobacco sold in the excluded sale.

- (2) In this clause:

*Defence Force* has the same meaning as in section 30 of the *Defence Act 1903* of the Commonwealth.

*excluded sale* means a sale of tobacco that:

- (a) the Chief Commissioner is satisfied is a sale:
  - (i) to or by the proprietor of a duty free store for direct sale by the proprietor or the proprietor's employee to any person travelling overseas, or
  - (ii) to any airline or shipping company (or any supplier of an airline or shipping company) for direct sale by the airline or shipping company to its passengers or to employees who are crew members travelling overseas. or
  - (iii) to any exporter for export and consumption overseas, or
  - (iv) to a member or an employee of the Defence Force for resale, on behalf of the Defence Force, by the member or employee to a member of the Defence Force serving overseas, and
- (b) is exempted by or under the *Excise Act 1901* of the Commonwealth from excise duties payable under that Act.

**[2] Clause 14 Records to be kept: sec 66**

Insert after clause 14 (2) (b):

, and

- (c) in the case of a sale referred to in paragraph (a) of the definition of *excluded sale* in clause 12A (2):
  - (i) the name and address of the purchaser, and
  - (ii) the date of the sale. and
  - (iii) the quantity and value of each brand of tobacco sold.