



New South Wales

Liquor Amendment (Duty Exemptions and Deferrals) Regulation 1999

under the

Liquor Act 1982

His Excellency the Governor, with the advice of the Executive Council and the consent of the Treasurer, has made the following Regulation under the *Liquor Act 1982*.

J. RICHARD PAGE, M.P.,

Minister for Gaming and Racing

Explanatory note

The object of this Regulation is to enable the Liquor Administration Board to exempt hoteliers from their liability to pay gaming device duty, or to defer their liability to pay such duty, in certain circumstances. It does so by inserting a new Division 1A (clauses 40B–40F) in Part 5 of the *Liquor Regulation 1996*.

This Regulation is made under the *Liquor Act 1982*, including sections 869B (2) and 156 (the general regulation-making power).

Liquor Amendment (Duty Exemptions and Deferrals) Regulation 1999

1 Name of Regulation

This Regulation is the *Liquor Amendment (Duty Exemptions and Deferrals) Regulation 1999*.

2 Amendment of Liquor Regulation 1996

The *Liquor Regulation 1996* is amended as set out in Schedule 1.

3 Notes

The explanatory note does not form part of this Regulation.

Schedule 1 Amendments

(Clause 2)

Part 5, Division 1A

Insert after Division 1 of Part 5:

Division 1A Board may grant exemption from, or deferral of, payment of duty on approved gaming devices

40B Exemption or deferral in certain cases of hardship

- (1) The Board may by order in writing exempt a hotelier from the hotelier's liability to pay, or defer a hotelier's liability to pay, the whole or part of an instalment of duty payable by the hotelier under Part 5 of the Act, but only if the Board is satisfied that:
 - (a) the hotelier is suffering serious financial hardship, and
 - (b) the exemption or deferral is necessary to alleviate or assist in the alleviation of that hardship.
- (2) An order under this clause deferring a hotelier's liability to pay duty may provide that the deferred duty is payable in instalments in the amounts, and on or before the dates, specified in the order.

40C Interest on deferred duty

- (1) Interest is payable by a hotelier on any amount of duty the payment of which is deferred under this Division.
- (2) Interest is payable from the time the duty concerned would have become due and payable (had payment not been deferred) on so much of the deferred duty as from time to time remains unpaid.
- (3) The rate of interest is that specified in section 22 of the *Taxation Administration Act 1996*.
- (4) Clause 40B applies to interest on deferred duty in the same way as it applies to the deferred duty itself.

40D Notification and operation of exemption or deferral

- (1) An order under clause 40B is to be given to the hotelier concerned.
- (2) The Board may impose such conditions as it thinks fit on a deferral of duty or interest.

40E Revocation, amendment or extension of deferral

- (1) A deferral of duty or interest (and any conditions to which it is subject) may be revoked, amended or extended by the Board at any time by a further order in writing, notice of which is given to the hotelier concerned.
- (2) The effect of the revocation of a deferral of duty or interest is that the duty or interest deferred becomes immediately due and payable.

40F Application for exemption or deferral

- (1) An exemption or deferral under this Division can be granted only on application by the hotelier concerned. An application (and any exemption or deferral granted on the application) can relate to one instalment of duty only. Further applications relating to that instalment, and applications relating to any other instalment, can be made.
- (2) An application is to be in writing and accompanied by such information and documentation as the Board may request, being information and documentation that it reasonably requires to determine the application.
- (3) The Board may require an application and the details and information accompanying an application to be verified by statutory declaration.