

STATE REVENUE LEGISLATION (AMENDMENT) ACT 1992
No. 48

NEW SOUTH WALES



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SCHEDULE 1 — AMENDMENT OF LEGISLATION

STATE REVENUE LEGISLATION (AMENDMENT) ACT 1992

No. 48

NEW SOUTH WALES



Act No. 48, 1992

An Act to amend certain legislation to increase various fees, taxes, duties and rates of commission. [Assented to 1 July 1992]

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the State Revenue Legislation (Amendment) Act 1992.

Commencement

2. (1) This Act commences, or is taken to have commenced, on 1 July 1992, except as provided by this section.

(2) The amendment made by this Act to the Business Franchise Licences (Tobacco) Act 1987 is taken to have commenced on 28 June 1992.

(3) The amendment made by this Act to the Debits Tax Act 1990 commences on 1 January 1993.

Amendment of legislation

3. Each Act and rule specified in Schedule 1 is amended in the manner set out in that Schedule.

Application of amendment to Business Franchise Licences (Tobacco) Act 1987

4. The amendment made by this Act to the Business Franchise Licences (Tobacco) Act 1987 applies to and in respect of a fee for a licence taking effect on or after 28 July 1992.

Application of amendments to Liquor Act 1982 and Registered Clubs Act 1976

5. The amendments made by this Act to the Liquor Act 1982 and the Registered Clubs Act 1976 do not affect the determination of:

- (a) a licence fee for a licensing period commencing before 16 January 1993; or
- (b) a registration fee for a registration period commencing before 16 January 1993.

Effect of amendment of Win and Place Totalizator Rules 1964

6. The amendments made by this Act to the Win and Place Totalizator Rules 1964 do not affect the future amendment or repeal of those Rules.

*State Revenue Legislation (Amendment) Act 1992 No. 48***SCHEDULE 1—AMENDMENT OF LEGISLATION**

(Sec. 3)

Business Franchise Licences (Tobacco) Act 1987 No. 93

Section 41 (Fees):

Omit “50 per cent” wherever occurring, insert instead “75 per cent”.

Debits Tax Act 1990 No. 112

Schedule 1:

Omit the Schedule, insert instead:

SCHEDULE 1—AMOUNT OF TAX

(Sec. 9)

Column 1	Column 2
Range of amounts of taxable debits or eligible debits	Amount of tax
Not less than \$1 but less than \$100	30 cents
Not less than \$100 but less than \$500	70 cents
Not less than \$500 but less than \$5,000	\$1.50
Not less than \$5,000 but less than \$10,000	\$3.00
\$10,000 or more	\$4.00

Liquor Act 1982 No. 147

(1) Section 4 (Definitions):

(a) Insert in section 4 (1), in alphabetical order:

“**beer**” means liquor which is beer, ale, lager, pilsener, porter, stout or any other fermented malt liquor or any fermented liquor made from sugar or saccharine matter;

“**low alcohol beer**” means liquor which is beer and which, at 20° Celsius, contains 3.5 per cent or less ethanol by volume;

(b) From the definition of “brewer” in section 4 (1), omit “, ale, porter, stout or any other fermented malt liquor or any fermented liquor made from sugar or saccharine matter”.

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued***(2) Section 80 (Periodic licence fee):**

- (a) From section 80 (2), omit “10 per cent of the applicable amount prescribed by subsection (3)” wherever occurring, insert instead “13 per cent of the applicable amount prescribed by subsection (3) plus 7 per cent of the applicable amount prescribed by subsection (3A)”.
- (b) After “all liquor” wherever occurring in section 80 (3), insert “(other than low alcohol beer)”.
- (c) After section 80 (3), insert:
 - (3A) The applicable amount prescribed by this subsection is the amount that would be determined under subsection (3) if that subsection applied to low alcohol beer rather than to all other liquor.

(3) Section 81 (Licence fee—authorised deductions):

After “section 80 (3) (a), (b) or (c)” in section 81 (a), insert “(or section 80 (3) (a), (b) or (c) as applied by section 80 (3A))”.

(4) Section 81A:

After section 81, insert:

Transitional provision—fee payable for licensing period from 16.1.93 to 15.1.94

81A. (1) The instalments of a licence fee payable by a licensee in respect of the licensing period from 16 January 1993 to 15 January 1994 are:

- (a) in the case of the instalment payable on or before 15 January 1993—one-half of the licence fee that would have been payable under this Act (if it had not been amended by the State Revenue Legislation (Amendment) Act 1992); and
- (b) in the case of the instalment payable on or before 15 May 1993—one-half of the licence fee that would be payable under this Act (as amended by the State Revenue Legislation (Amendment) Act 1992, apart from paragraph (a)).

(2) The licence fee payable by a licensee in respect of the licensing period from 16 January 1993 to 15 January 1994 is the sum of the 2 instalments calculated under subsection (1).

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

(3) To the extent of any inconsistency between this section and clause 36 of the Liquor Regulation 1983, this section prevails.

(4) During the assessment period from 1 July 1991 to 30 June 1992, 25 per cent of the amount paid or payable for beer comprised within the amount paid or payable for liquor required to determine the licence fee in respect of that assessment period is taken to have been paid or payable for low alcohol beer, except as provided by subsection (5).

(5) If, in relation to an assessment or reassessment, a licensee satisfies the Secretary of the Board, or the Board, as the case requires, that the actual percentage of the amount paid or payable for low alcohol beer is higher than 25 per cent, the fee to be paid by the licensee is to be determined having regard to the actual percentage.

(5) Section 86A:

After section 86, insert:

Keeping of records concerning low alcohol beer

86A. (1) A licensee must keep full and accurate records of amounts that have been paid or are payable by or on behalf of the licensee for low alcohol beer in order that the fee under section 80 may be properly determined.

Penalty: 20 penalty units.

(2) A person who is the holder of an off-licence to sell liquor to persons authorised to sell liquor or an off-licence for a brewer must keep records of:

- (a) the quantity in litres of low alcohol beer sold or supplied to a person authorised to sell liquor; and
- (b) amounts paid or payable by the person authorised to sell liquor for each of those quantities so sold or supplied.

Penalty: 20 penalty units.

(3) A person does not commit an offence against this section if the person fails, before the date of assent to the State Revenue Legislation (Amendment) Act 1992, to keep the records required to be kept by this section.

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued***Registered Clubs Act 1976 No. 31**(1) Section 4 (**Definitions**):

Insert in section 4 (1), in alphabetical order:

“beer” has the same meaning as it has in the Liquor Act 1982;

“low alcohol beer” has the same meaning as it has in the Liquor Act 1982;

(2) Section 15 (**Fees**):

(a) From section 15 (2), omit “10 per cent”, insert instead “13 per cent”.

(b) After “liquor” in section 15 (2), insert “(other than low alcohol beer) plus 7 per cent of the amount so paid or payable for low alcohol beer”.

(3) Section 15A:

After section 15, insert:

Transitional provision—fee payable for registration period from 16.1.93 to 15.1.94

15A. (1) The instalments of a registration fee payable by a registered club in respect of the registration period from 16 January 1993 to 15 January 1994 are:

(a) in the case of the instalment payable on or before 15 January 1993—one-half of the registration fee that would have been payable under this Act (if it had not been amended by the State Revenue Legislation (Amendment) Act 1992); and

(b) in the case of the instalment payable on or before 15 May 1993—one-half of the registration fee that would be payable under this Act (as amended by the State Revenue Legislation (Amendment) Act 1992, apart from paragraph (a)).

(2) The registration fee payable by a registered club in respect of the registration period from 16 January 1993 to 15 January 1994 is the sum of the 2 instalments calculated under subsection (1).

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

(3) To the extent of any inconsistency between this section and clause 18 of the Registered Clubs Regulation 1983, this section prevails.

(4) During the assessment period from 1 July 1991 to 30 June 1992, 25 per cent of the amount paid or payable for beer comprised within the amount paid or payable for liquor required to determine the registration fee in respect of that assessment period is taken to have been paid or payable for low alcohol beer, except as provided by subsection (5).

(5) If, in relation to an assessment or reassessment, a registered club satisfies the Secretary of the Board, or the Board, as the case requires, that the actual percentage of the amount paid or payable for low alcohol beer is higher than 25 per cent, the fee to be paid by the registered club is to be determined having regard to the actual percentage.

(4) Section 27B:

After section 27A, insert:

Keeping of records concerning low alcohol beer

27B. (1) A registered club must keep full and accurate records of amounts that have been paid or are payable by or on behalf of the club for low alcohol beer in order that the fee under section 15 may be properly determined.

Penalty: 20 penalty units.

(2) A registered club does not commit an offence against this section if the club fails, before the date of assent to the State Revenue Legislation (Amendment) Act 1992, to keep the records required to be kept by this section.

Stamp Duties Act 1920 No. 47

Second Schedule—Stamp Duties and Exemptions:

From the matter relating to MOTOR VEHICLE CERTIFICATE OF REGISTRATION, omit “2.00” where appearing in the Column headed “Amount of Duty”, insert instead “2.50”.

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued***Totalizator Act 1916 No. 75**(1) Section 8 (**Distribution of money invested on totalizators established and used at Sydney metropolitan race courses**):

- (a) From section 8 (3) (a) (i), omit “8 per cent”, insert instead “9 per cent”.
- (b) From section 8 (3) (b) (i), omit “6.5 per cent”, insert instead “7.5 per cent”.
- (c) From section 8 (3) (c) (i), omit “5 per cent”, insert instead “6 per cent”.
- (d) From section 8 (3) (d) (i), omit “8 per cent”, insert instead “9 per cent”.
- (e) From section 8 (3) (e) (i), omit “5 per cent”, insert instead “6 per cent”.

(2) Section 8A (**Distribution of money invested on totalizators other than those to which section 8 applies**):

- (a) From section 8A (3) (a) (i), omit “5 per cent”, insert instead “6 per cent”.
- (b) From section 8A (3) (b) (i), omit “6.5 per cent”, insert instead “7.5 per cent”.
- (c) From section 8A (3) (c) (i), omit “8 per cent”, insert instead “9 per cent”.
- (d) From section 8A (3) (d) (i), omit “5 per cent”, insert instead “6 per cent”.
- (e) From section 8A (3) (e) (i), omit “5 per cent”, insert instead “6 per cent”.
- (f) From section 8A (3) (e1) (i), omit “8 per cent”, insert instead “9 per cent”.

Totalizator (Off-course Betting) Act 1964 No. 1Section 13 A (**Distribution of money invested in totalizators conducted by the Board**):

From section 13A (2) (a), omit “6½ per centum”, insert instead “7½ per centum”.

State Revenue Legislation (Amendment) Act 1992 No. 48

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

Win and Place Totalizator Rules 1964 (made under the Totalizator Act 1916)

From Rules 16A and 16B, omit “fourteen eighty-sixths” wherever occurring, insert instead “fifteen eighty-fifths”.

*[Minister’s second reading speech made in—
Legislative Assembly on 1 July 1992
Legislative Council on 1 July 1992]*