AUSTRALIAN CAPITAL TERRITORY LEGISLATIVE ASSEMBLY

1993

TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION FOR THE PURPOSES OF THE BUSINESS FRANCHISE (LIQUOR) ACT 1993

NO.240F 1993

EXPLANATORY MEMORANDUM

The Business Franchise (Liquor) Act 1993 which commences on 17 March 1993 introduces a new liquor franchise scheme replacing the liquor tax arrangement of the Liquor Tax Act 1991. The Taxation (Administration) Act 1987 provides for the Minister to determine certain amounts for the purposes of the Business Franchise (Liquor) Act 1993. This instrument redetermines the minimum fees in force under the Liquor Tax Act 1991 as the minimum fees now applicable under the Business Franchise (Liquor) Act 1993.

Circulated by the authority of the Chief Minister and Treasurer

Rosemary Follett, MLA

Authorised by the ACT Parliamentary Counsel-also accessible at www.legislation.act.gov.au