

1991  
THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

---

(As presented)

(Treasurer)

**Liquor Tax (Consequential Provisions)  
Bill 1991**

---

**A BILL  
FOR**

**An Act to amend certain Acts consequent on the  
making of the *Liquor Tax Act 1991* and for related  
purposes**

The Legislative Assembly for the Australian Capital Territory enacts  
as follows:

**PART I—PRELIMINARY**

**Short title**

- 5     1. This Act may be cited as the *Liquor Tax (Consequential Provisions) Act 1991*.

**Commencement**

2. (1) Section 1 and this section commence on the day on which this Act is notified in the *Gazette*.

81144 1991/130 (T144/91)

(2) Subsection 4 (2) and section 14 commence on the day referred to in subsection 2 (2) of the Liquor Tax Act.

(3) The remaining provisions commence on the day referred to in subsection 2 (3) of the Liquor Tax Act.

5 **Interpretation**

3. (1) In this Act, unless the contrary intention appears—

“applicable date”, in relation to a continuing licence, means—

(a) the day on which Part IV of the Liquor Tax Act commences; or

10 (b) the election date in respect of that licence;

whichever occurs first;

“former Act” means the *Liquor Act 1975* as in force immediately before the day referred to in subsection 2 (3);

“prescribed period” means the period—

15 (a) beginning on the day on which Parts II and III of the Liquor Tax Act commence; and

(b) ending on the day before the day on which Part IV of that Act commences.

20 (2) Unless the contrary intention appears, an expression used in this Act has the same meaning as in the Liquor Tax Act.

**PART II—CONSEQUENTIAL AMENDMENTS**

**Amendment of *Liquor Act 1975***

4. (1) The *Liquor Act 1975* is amended as set out in Part 1 of Schedule 1.

15 (2) The *Liquor Act 1975* is further amended as set out in Part 2 of Schedule 1.

**Amendment of *Taxation (Administration) Act 1987***

5. The *Taxation (Administration) Act 1987* is amended as set out in Schedule 2.

### PART III—TRANSITIONAL PROVISIONS

#### Division 1—Continuation of former Act

##### Subsection 40A (1)

5 6. (1) Notwithstanding the operation of subsection 4 (1) of this Act, subsection 40A (1) of the former Act continues to apply in relation to a continuing licence until the applicable date.

(2) A person who, but for this subsection, is liable to pay an amount on 1 June 1992 under subsection 40A (1) of the former Act, shall pay—

- 10 (a) half of that amount on or before 17 March 1992; and  
(b) the balance of that amount on or before 16 June 1992.

##### Section 42B

15 7. Notwithstanding the operation of subsection 4 (1) of this Act, section 42B of the former Act continues to apply in relation to a continuing licence until the applicable date as if paragraphs (2) (a) and (b) were omitted and the following paragraphs substituted:

- “(a) any portion of the determined fee for the most recent renewal that is or will be payable under subsection 6 (2) of the *Liquor Tax (Consequential Provisions) Act 1991*;  
20 (b) any amount that is payable under the Liquor Tax Act; and”.

##### Other provisions

25 8. Notwithstanding the operation of subsection 4 (1) of this Act, sections 42D and 42E and subsection 105A (2) of the former Act continue to apply in relation to a continuing licence until the applicable date.

#### Division 2—Deemed amendments of Liquor Act 1975

##### Section 40B

30 9. During the prescribed period, section 40B of the *Liquor Act 1975* applies as if paragraph (a) had been omitted and the following paragraph substituted:

- “(a) all amounts payable under—  
(i) the *Liquor Tax (Consequential Provisions) Act 1991*;  
(ii) the former Act by virtue of the operation of the *Liquor Tax (Consequential Provisions) Act 1991*; and

(iii) the Liquor Tax Act;  
have been paid; or”.

#### Section 42C

5 10. During the prescribed period, section 42C of the *Liquor Act 1975* applies as if paragraph (1) (a) were omitted and the following paragraph substituted:

“(a) no amount remains payable by the applicant under—

- 10 (i) the *Liquor Tax (Consequential Provisions) Act 1991*;  
(ii) the former Act by virtue of the operation of the *Liquor Tax (Consequential Provisions) Act 1991*; or  
(iii) the Liquor Tax Act;”.

#### *Division 3—Transitional payments*

##### Transfer payments

11. Where—

- 15 (a) a continuing licence is transferred in the prescribed period; and  
(b) the licence is not the subject of an election that took effect before the transfer date;

the transferee shall, within 14 days after the transfer date, pay the amount that would have been payable if—

- 20 (c) the licence had ceased to be in force on that date; and  
(d) section 42D of the former Act applied.

##### Payments on election

25 12. Where an election date falls in the prescribed period, the continuing licensee who made the election shall, within 14 days after the election date, pay the amounts that would have been payable if—

- (a) the continuing licence had been transferred on that date; and  
(b) section 11 of the Liquor Tax Act and section 11 of this Act applied.

#### PART IV—MISCELLANEOUS

##### 30 Application of Liquor Tax Act

13. The Liquor Tax Act applies in relation to an amount payable under—

- (a) this Act; or
- (b) the former Act by virtue of the operation of this Act;

as if the amount were tax payable under section 7 of the Liquor Tax Act.

**Certificates by Universities etc.**

- 5 14. In section 25 of the Liquor Tax Act, in relation to a certificate required to be lodged on or before 1 August 1992, the reference to the previous financial year shall be read as a reference to the period beginning on 1 January 1992 and ending on 30 June 1992.

---

**SCHEDULE 1**

Section 4

**AMENDMENTS OF LIQUOR ACT 1975**

*Part 1*

**Subsection 4 (1)—**

Insert the following definition:

“ ‘Liquor Tax Act’ means the *Liquor Tax Act 1991*.”

**Section 30—**

After subsection (1), insert the following subsection:

“(1A) An application shall include an estimate of the aggregate of amounts (including duties) that, in the opinion of the applicant, are likely to be paid or payable by the applicant for liquor purchased in each of the first 2 quarters for sale or exposure for sale to which the licence (if issued) will relate.”.

**Sections 40 and 40A—**

Repeal the sections.

**Section 40B—**

Omit “ceases to be in force under subsection 40 (3) or 40A (3)”, substitute “is suspended or cancelled under section 29 of the Liquor Tax Act”.

**Paragraph 41 (3) (b)—**

Omit “section 76A”, substitute “section 21 of the Liquor Tax Act”.

**Subsection 42B (2)—**

Omit all the words after "in writing".

**Section 42D—**

Repeal the section.

**Subsections 42E (1), (3) and (4)—**

Omit "section 42D", substitute "section 12 or 16 of the Liquor Tax Act".

**Section 43—**

Repeal the section.

**Section 43A—**

Omit ", 43D".

**Sections 76A and 76B—**

Repeal the sections.

**New section 104AB—**

Before section 104B, insert the following section in Part XIV:

**Commissioner to be notified**

"104AB. The Registrar shall, within 48 hours after a licence has been issued or transferred or ceases to be in force, advise the Commissioner in writing of—

- (a) the name and address of the licensee, transferor and transferee, or former licensee;
- (b) the licence number; and
- (c) in the case of the issue of a licence—details of the estimates provided under subsection 30 (1A)."

**Subsection 105A (2)—**

Omit the subsection.

**Part 2****Subsections 5 (4) and (7)—**

Omit the subsections.

**Paragraph 40B (a)—**

Omit "payable under section 40 or 40A (as the case requires)", substitute "referred to in that section".

**SCHEDULE 1—continued**

**Paragraph 42C (1) (a)—**

Omit “this Act”, substitute “the Liquor Tax Act”.

---

**SCHEDULE 2**

Section 5

**AMENDMENTS OF TAXATION (ADMINISTRATION)  
ACT 1987**

**Section 3—**

After paragraph (f), insert the following paragraph:

“(fa) the *Liquor Tax Act 1991*.”.

**Subsection 26 (1)—**

Omit the subsection, substitute the following subsection:

“(1) Tax is due and payable—

- (a) in accordance with the relevant tax law;
- (b) if that law makes no provision in relation to the time for payment—on the last day on which the return in respect of the tax is required to be lodged under that law; or
- (c) within such further time as the Commissioner allows.”.

**Subsection 97 (3)—**

Omit the subsection, substitute the following subsection:

“(3) Nothing in subsection (1) shall be taken to prohibit the Commissioner or Deputy Commissioner, or a person authorised for the purpose by the Commissioner or Deputy Commissioner, from communicating any information to—

- (a) a tax officer performing duties as a tax officer in relation to a tax law for the purpose of enabling the tax officer to perform those duties; or
- (b) the Registrar of Liquor Licences or the Liquor Licensing Board performing duties in relation to the sale of liquor for the purpose of enabling the Registrar or the Board to perform those duties.”.