

**AUSTRALIAN CAPITAL TERRITORY**

**BUSINESS FRANCHISE (TOBACCO AND PETROLEUM PRODUCTS) ACT 1984**

**DETERMINATION OF VALUE OF TOBACCO SOLD OR PURCHASED**

**NO. 72 OF 1996**

Under section 30 of the Business Franchise (Tobacco and Petroleum Products) Act 1984 -

I REVOKE Determination No 125 of 1995

AND I DETERMINE that the value to be attributed to tobacco sold or purchased during the period commencing on the 31 August 1995 and ending on 31 May 1996 to be an amount equal to the greater of -

- a) the value of the consideration given for the tobacco; or
- b) the wholesale price corresponding to the tobacco as set out in The Australian Retail Tobacconist, published by the NSW Retail Tobacco Traders' Association, ISSN 0727 - 078X, published by the NSW Retail Tobacco Traders' Association, as last published prior to the date of sale or purchase.

For the purpose of calculating the value to be attributed to tobacco sold or purchased during the above period, tobacco sold by the holder of a warehouse licence granted under part V of the Customs Act 1901 of the Commonwealth, being tobacco sold in the warehouse to which the licence relates, shall be disregarded

Date *29 May 1996*



Kate Carnell, MLA  
Treasurer.