

1993

THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY
BUSINESS FRANCHISE (LIQUOR) (CONSEQUENTIAL AMENDMENTS) BILL 1993

EXPLANATORY MEMORANDUM

Circulated by the authority of the Chief Minister and
Treasurer

Rosemary Follett, MLA

BUSINESS FRANCHISE (LIQUOR) (CONSEQUENTIAL AMENDMENTS) BILL 1993

Outline

The purpose of this Bill is to link the new liquor franchise scheme with the Liquor Act 1975 and the Taxation (Administration) Act 1987.

The Liquor Act covers the various aspects of the licensing and regulation of liquor traders. Once an applicant is licensed, the liquor franchise scheme will apply in relation to the payment of licence fees. The Taxation (Administration) Act provides a consolidated system for the administration of ACT fees and taxes.

This Bill will amend the Taxation (Administration) Act to add the proposed Business Franchise (Liquor) Act to the list of tax laws to which its provisions apply. It also provides for the necessary amendments to the Liquor Act in order to bring it into line with the new liquor franchise scheme.

Details of the Bill are attached.

DETAILS OF THE BUSINESS FRANCHISE (LIQUOR) (CONSEQUENTIAL
AMENDMENTS) BILL 1993

Short title

Clause 1 - provides for the short title for this Act to be the Business Franchise (Liquor) (Consequential Amendments) Act 1993 (the Act).

Commencement

Clause 2(1) - brings the Short Title and Commencement clauses into effect from the date of Gazettal of the Act.

Clause 2(2) - provides for the remaining provisions to commence on 17 March 1993.

Amendment of Liquor Act 1975

Clause 3 - amends the Liquor Act 1975 (the Liquor Act) in accordance with Schedule 1.

Schedule 1 amends sections 4, 30, 36, 40B, 41 and 42C of the Liquor Act by providing definitions and changes relevant to the Business Franchise (Liquor) Act by reference to terms and sections contained within that Act.

Amendment of Taxation (Administration) Act 1987

Clause 4 - amends the Taxation (Administration) 1987 (the Administration Act) in accordance with Schedule 2.

Schedule 2 amends the Administration Act to incorporate the Business Franchise (Liquor) Act as a tax law in section 3 and by amending the definition of "licence fee" in subsection 4(1) to exclude any fee payable under Business franchise (Liquor) Act.

Paragraph 99(1)(b) is amended to make provision for the differential taxes determined by the Minister for high and low alcoholic beverages. A minor amendment is also made to the title of the crimes Act.