

AUSTRALIAN CAPITAL TERRITORY
TAXATION (ADMINISTRATION) ACT 1999

DETERMINATION OF FEES

INSTRUMENT NO. 201 OF 1999

EXPLANATORY STATEMENT

The Taxation (Administration) Act 1999 governs the regulation of a number of taxation acts, including the Business Franchise (Liquor) Act 1993. Section 139 enables the Minister to determine fees for the purposes of the Act. This Determination revokes the Determination of Fees of 1993 dated 10 March 1993, notified in the Australian Capital Territory Gazette No. S 37 of 12 March 1993 applying to the Business Franchise (Liquor) Act 1993 which were made under the Taxation (Administration) Act 1987 and saved by section 11 of the Taxation Administration (Consequential and Transitional Provisions) Act 1999 and determines new fees for the purposes of the Business Franchise (Liquor) Act 1993.

As a result of the Government's decision to introduce a liquor renewal fee under the Liquor Act 1975, it has been agreed to amend the amount of the last quarterly franchise fee payable under the Business Franchise (Liquor) Act 1993 so that it does not overlap with the new liquor renewal fee in relation to the month of December 1999. The previously determined quarterly fee under the Business Franchise (Liquor) Act is therefore reduced by 1/3 to reflect the fact that it will only apply for the 2 months of October and November 1999 instead of the usual 3 months of October - December 1999. A statement of the old and new fees is hereunder.

DESCRIPTION	FORMER FEE	NEW FEE
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Quarterly franchise fee - paragraph 9(1)(a) -	\$125.00	\$82.50
Quarterly franchise fee in relation to a General licence - paragraph 9(1)(b) -	\$150.00	\$100.00
Quarterly franchise fee in any other case - paragraph 9(1)(b) -	\$125.00	\$82.50
Determined amount for Universities - paragraph 17(1) -	\$125.00	\$82.50

Circulated by the authority of Gary Humphries, Treasurer