



Office of State Revenue  
NSW TREASURY

ABN: 77 456 270 638

## Revenue Ruling No. BF1

### Effect of the Business Franchise Licences Tobacco Act Business Franchise Licences Tobacco Act 1975

#### PREAMBLE

1. The 1987 Tobacco Act altered the manner of applying for, and the duration of retailers' licences. The new legislation provides for:-
  - (a) monthly licences, from the 28th of each month;
  - (b) no fee to be payable for a licence if during the relevant period all tobacco sold was purchased from a licensee;
  - (c) an application is taken to have been made and a licence taken to have been issued where a licensee pays any fee payable for the renewal of the licence on or before the date of expiration of the current licence, and notifies the Chief Commissioner of any changes in the licensee's particulars.

Annual retail tobacconist's licences effective from 28 August 1986 under the 1975 Act are affected by the new provisions as follows; the relevant sections of the 1987 Act are shown in brackets.

#### 2. RULING

- 2.1 Licences issued under the 1975 Act expired on 27 June 1987 and became monthly licences commencing 28 June 1987 (Schedule 3, clauses 1 & 2).
- 2.2 No fee is payable for the licence period commencing 28 June 1987, nor for renewal of the licence for the period commencing 28 July 1987, and applications for those licences need not be made (Schedule 3, clause 4(1)).
- 2.3 For the licence period commencing 28 August 1987, an application for the licence is taken to have been made, and a licence taken to have been granted, if the licence fee payable was paid on or before 27 August 1987 (section 40). The fee payable for this period is assessable on the value of tobacco sold during the relevant period 1 July 1986 to 31 July 1987 where the tobacco was purchased from other than a licensee (Schedule 3, clause 4(2)).
- 2.4 For licence periods after 27 August 1987, a licence is taken to continue without the need for application to be made, if the fee payable is paid by the due date i.e., in respect of sales during the relevant period of tobacco purchased other than from a licensee

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(section 4). Where a licensee only sells tobacco during the relevant period, and the tobacco was purchased from another licensee, no action is required for the continued renewal of the licence other than a requirement to notify the Chief Commissioner "forthwith" of any changes in the particulars provided in the last application made.

A. D. CLYNE,  
Chief Commissioner for Business,  
Franchise Licences (Tobacco) and Business,  
Franchise Licences (Petroleum Products).  
2 December 1987