



Office of State Revenue
NSW TREASURY

ABN: 77 456 270 638

Revenue Ruling No. BF2

Removal of the Restriction of Business Franchise Acts Applying only to Intrastate Trade

PREAMBLE

The Business Franchise Licences (Tobacco) Act 1975 and the Business Franchise Licences (Petroleum Products) Act 1982 until recently only applied to products sold in the course of intrastate trade.

Amendments to the above Acts in December 1986 extended the application of the Acts to all products **sold in New South Wales**, irrespective of their source. The Acts were replaced by new Acts in 1987 and these Acts also apply to product sold in New South Wales, irrespective of their source.

RULING

Date of Effect of Amendments

1. The 1986 amendments were assented to on 18 December 1986 and the amendments apply to the first licence period after that date.
2. Accordingly, the first tobacco licence fee payable on all products sold in New South Wales was for the licence period 28 December 1986 to 27 January 1987 calculated on sales during the November 1986 relevant period. The first petroleum licence fee payable was for the January 1987 licence, also calculated on sales during the November 1986 relevant period.

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

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