



Office of State Revenue  
NSW TREASURY

ABN: 77 456 270 638

## Revenue Ruling No. BF4

### Renewal of Licences Under Section 39 of the Business Franchise Licences Petroleum Products Act 1987 and Section 40 of the Business Franchise Licences Tobacco Act 1987

#### PREAMBLE

1. The Business Franchise Licences (Tobacco) and the Business Franchise Licences (Petroleum Products) Acts provide for the monthly licensing of wholesalers and retailers. Petroleum licences remain in force until the end of a calendar month whilst tobacco licences expire on 27th of each month.

The Acts provide for the automatic renewal of licences in certain circumstances without the need to formally apply for renewal. This measure was introduced so as to minimise the paperwork for persons not required to pay ad valorem fees each month.

#### RULING

##### Operation of 'deemed' licences

2. A person who holds a licence including a licence taken to have been granted under this part shall, provided the licence is not surrendered, be taken to have applied for a further such licence and to have been granted one effective from the expiration of the current licence if:-
  - a) the fee payable for the further licence is paid on or before the due date; and
  - b) notification is given 'forthwith' of any change in the licensee's particulars last furnished to the Chief Commissioner.

##### Fee Payable

3. The fee consists of a monthly \$10 fee together with a fee based on the value of product sold in the relevant period. Where all tobacco or petroleum products sold during the relevant period were purchased from a licensee, no fees are payable by reference to the value of tobacco or petroleum products sold. In addition, exemption from the \$10 monthly fixed fee is granted.

As no fee is payable for the licence it automatically continues, subject to notification being given of changes in the licensee's particulars (see point 4).

Where, during the relevant period, tobacco or petroleum products sold were purchased from an unlicensed seller, the fixed \$10 fee is payable plus an ad valorem fee calculated with reference to the value of product sold.

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For the licence to continue, payment must be received by the date the current licence expires, or the last working date before that day if the expiry date is a weekend or public holiday.

Whilst no formal application for renewal is required, a form of return is available to assist licensees with the calculation of the licence fee, and this return should accompany payment.

#### **Notification of Change in Particulars**

4. The particulars to be furnished for licences are contained in section 36 of the Petroleum Products Act and section 37 of the Tobacco Act

Changes are to be notified "forthwith" and notification within 28 days of the end of the month in which any change occurs will satisfy this requirement.

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