Western Australia

TOBACCO SELLERS LICENSING ACT 1975

Tobacco Sellers Licensing Regulations 1975

These regulations were repealed by the *Financial Relations Agreement (Consequential Provisions) Act 1999* s. 36 (No. 53 of 1999) as at 13 Dec 1999 (see s. 2(1)).

Western Australia

Tobacco Sellers Licensing Regulations 1975

Contents

1. Citation 1

2. Interpretation 1

5. Changes in particulars to be notified 1

6. Sales and delivery records to be kept (section 14) 2

7. Licence to be kept at principal place of business 3

9. Signature on notices, etc. 3

10. Fees for attendance before Commissioner 3

10A. Prescription of Commissioner as State taxation officer 4

11. Offences 4

Notes

Compilation table 5

Western Australia

TOBACCO SELLERS LICENSING ACT 1975

Tobacco Sellers Licensing Regulations 1975

His Excellency the Governor in Executive Council acting pursuant to the powers conferred by the *Business Franchise (Tobacco) Act 1975*, has been pleased to make the regulations set out in the Schedule hereto.

##### 1. Citation

These regulations may be cited as the *Tobacco Sellers Licensing Regulations 1975*.

[Regulation 1 amended in Gazette 27 March 1986 p.1303; 27 February 1998 p.1065.]

##### 2. Interpretation

In these regulations **“the Act”** means the *Tobacco Sellers Licensing Act 1975*.

[Regulation 2 amended in Gazette 27 February 1998 p.1065.]

[**3, 4.** Repealed in Gazette 27 February 1998 p.1065.]

##### 5. Changes in particulars to be notified

A licensee shall within 14 days of any change of —

(a) name;

(b) trading name;

(c) address;

(d) postal address; or

(e) the address where records are to be kept (under section 14),

specified in any application or notice relating to his licence, notify the Commissioner of the change.

[Regulation 5 amended in Gazette 27 February 1998 p.1065.]

##### 6. Sales and delivery records to be kept (section 14)

(1) In this regulation —

**“home consumption”** is used in the same context as in the *Excise Act 1901* and the *Customs Act 1901* of the Commonwealth.

(2) For the purposes of section 14 of the Act, a person who carries on tobacco wholesaling, and a person who carries on tobacco retailing, shall keep the following records —

(a) the value of tobacco sold by that person in the course of trading in Western Australia;

(b) the value of tobacco sold by that person to another Western Australian licence holder (either wholesaler or retailer);

(c) the value and weight of tobacco entered for home consumption and sale in Western Australia by that person;

(d) the value and weight of tobacco entered for home consumption and sale in Western Australia by that person, for delivery to another State or Territory (including the name of that other State or Territory), whether the delivery is by that person or not; and

(e) the value and weight of tobacco entered for home consumption in another State or Territory by that person (including the name of that other State or Territory), for sale or delivery to Western Australia.

[Regulation 6 inserted in Gazette 27 February 1998 p.1065.]

##### 7. Licence to be kept at principal place of business

A licensee shall cause the licence issued to him to be kept at his principal place of business.

[**8.** Regulation 8 repealed by Gazette 21 November 1980 p.3910.]

##### 9. Signature on notices, etc.

(1) A notice or application authorized or required by the Act or these regulations to be signed, forwarded, furnished or made by a person may be signed on behalf of that person, by another person authorized by him for the purpose.

(2) A notice or application received by the Commissioner which purports to be signed as authorized by subregulation (1) of this regulation shall be *prima facie* evidence that the notice or application has been signed by a person authorized to do so.

(3) A person shall not sign on behalf of a licensee any such notice or application unless he has been duly authorized by the licensee so to do.

##### 10. Fees for attendance before Commissioner

Where a person, other than the licensee or a representative of the licensee concerning whom the information or evidence is required, is required under section 15 of the Act to attend and give evidence before the Commissioner there may be allowed to that person the sum, not exceeding in any case the minimum wage payable in the metropolitan area from time to time *per diem*, actually and necessarily lost by him by reason of his attendance, and, in addition, if he resides more than 7 kilometres from the place at which he is required to attend, such sum for travelling expenses, not exceeding the sum actually paid, as the Commissioner thinks reasonable.

[Regulation 10 amended by Gazette 21 November 1980 p.3910.]

##### 10A. Prescription of Commissioner as State taxation officer

The Commissioner is prescribed as a State taxation officer for the purposes of Part IIIA of the *Taxation Administration Act 1953* of the Commonwealth.

[Regulation 10A inserted by Gazette 27 March 1986 p.1303.]

##### 11. Offences

(1) A person who contravenes or fails to comply with any of the provision of these regulations, commits an offence.

(2) A person who commits an offence against these regulations is liable to a penalty not exceeding $100.

[First Schedule repealed by Gazette 21 November 1980 p.3910.]

Notes

1. This is a compilation of the *Tobacco Sellers Licensing Regulations 1975*.and includes the amendments referred to in the following Table.

Compilation table

| **Citation** | **Gazettal** | **Commencement** |
| --- | --- | --- |
| *Business Franchise (Tobacco) Regulations 1975* | 12 Dec 1975 pp. 4491‑92 | 12 Dec 1975 |
| *Business Franchise (Tobacco) Amendment Regulations 1980* | 21 Nov 1980 p.3910 | 25 Nov 1980 (see regulation 2) |
| *Business Franchise (Tobacco) Amendment Regulations 1981* | 12 Jun 1981 p.2052 | Regulation 5: 1 Jul 1981 (see regulation 2 (2); balance 12 Jun 1981 (see regulation 2 (1)) |
| *Business Franchise (Tobacco) Amendment Regulations 1986* | 27 Mar 1986 p.1303 | 27 Mar 1986 |
| *Business Franchise (Tobacco) Amendment Regulations 1998* | 27 Feb 1998 pp.1064‑5 | 1 Mar 1998 (see regulation 2 and *Gazette* 27 Feb 1998 p.1033) |
| **These regulations were repealed by the *Financial Relations Agreement (Consequential Provisions) Act 1999* s. 36 (No. 53 of 1999) as at 13 Dec 1999 (see s. 2(1))** | | |