

**111D. Refund of duty**

- (1) Where tickets have been supplied by a licensed supplier and are subsequently returned to the licensed supplier without having been sold in a continuing lottery, duty is not payable in respect of that supply and, if paid, is refundable to the licensed supplier, and the person who returned the tickets to the licensed supplier may recover the amount of duty, if any, concerned in a court of competent jurisdiction as a civil debt due from the licensed supplier.
- (2) Where, under subsection (1), an amount of duty is refundable to a licensed supplier, the Commissioner may set the amount off against duty payable under this Act by that person.

*[Section 111D inserted by No. 19 of 1985 s.17.]*