

111B. Returns to be lodged

- (1) A licensed supplier shall —
 - (a) within 3 months after the end of each month during which he has supplied tickets under his licence or such further time as the Commissioner may approve in writing, lodge with the Commissioner a return in such form as the Commissioner requires in writing showing the total face value of all tickets supplied by him under his licence during that month, and showing such other information as the Commissioner requires in writing; and
 - (b) at the time of lodging each return required by paragraph (a) or within such further time as the Commissioner may approve in writing, pay to the Commissioner as duty on the return an amount equal to 5% of the total face value of all tickets supplied by him as shown in the return.
- (2) The Commissioner may, where upon application made to him in writing he sees fit in the circumstances of the case to do so, approve in writing of the lodging of returns under subsection (1)(a) —
 - (a) in respect of a period other than a month; and
 - (b) within 3 months, or such further time as the Commissioner sees fit, after the end of a period approved under paragraph (a),and may vary or revoke any such approval.
- (3) Where an approval under subsection (2) is for the time being in force, subsection (1) shall, in relation to a case to which that approval applies, have effect as modified by that approval as for the time being in force.
- (4) Where a licensed supplier has not supplied tickets under his licence during any month or other period in respect of which he has approval under subsection (2)(a) to lodge returns, he shall lodge with the Commissioner a return in respect of that month or other period showing that no tickets were so supplied and showing such other information as the Commissioner requires under subsection (1)(a).
- (5) Where the Commissioner considers that circumstances warrant his so doing, he may, by notice in writing given to a licensed supplier, require the lodgement by that licensed supplier of returns and payment of duty under this section at a time specified in the notice that is earlier than the time when the licensed supplier would otherwise be required to lodge returns and pay duty under this section and may, by subsequent notice so given, vary or revoke any notice under this subsection and this section shall have effect as modified by any such notice.
- (6) This section applies in relation to tickets supplied on or after the appointed day.

Penalty: \$10 000.

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