

**111E. Memorandum may be created in certain cases**

- (1) A licensed supplier shall not destroy or cause to be destroyed any ticket that is in his possession except with the written approval of the Commissioner.
- (2) A licensed supplier shall take reasonable precautions to prevent the theft or loss, or the destruction without the approval of the Commissioner, of tickets that are in his possession or are being consigned to him.
- (3) A licensed supplier shall, at such times as the Commissioner by notice in writing requires, take stock of the tickets in his possession and provide to the Commissioner, in a form approved by the Commissioner, particulars of —
  - (a) the number of tickets found upon the stocktake to be in his possession; and
  - (b) any discrepancy between the number of tickets so found to be in his possession and records maintained in accordance with the regulations.
- (4) Where it appears to the Commissioner, whether from an examination of any form or records or otherwise, that —
  - (a) a licensed supplier has destroyed or caused to be destroyed any tickets contrary to subsection (1);
  - (b) tickets in the possession of, or being consigned to, a licensed supplier have been lost or stolen, or have been destroyed other than with the approval of the Commissioner or under section 111F; or
  - (c) the number of tickets in the possession of a licensed supplier and being kept as required by section 111G(5) is less than the number of tickets that is shown by the records maintained in accordance with the regulations as being in his possession,

the Commissioner may create a memorandum thereof and cause an assessment to be made of the amount of duty that, in his judgment, would have been payable if the tickets concerned had been supplied by the licensed supplier and had been the subject of a return under this Part, and this Act applies to and in relation to a memorandum so created as if it had been created under section 31A(1).

- (5) The Commissioner shall not create a memorandum under subsection (4) in respect of tickets where he is satisfied that —
  - (a) the tickets were lost, stolen or destroyed and the licensed supplier had taken all reasonable precautions to prevent the theft, loss or destruction; or
  - (b) the licensed supplier has otherwise provided a satisfactory explanation for the deficiency.
- (6) Where an assessment is made under subsection (4) of an amount of duty, there is chargeable in addition to the duty payable as a result of that assessment a fine equal to that duty and that fine is payable at the same time and recoverable in the same manner as that duty but the Commissioner may remit wholly or in part any fine chargeable under this subsection.
- (7) This section applies on and after the appointed day.

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