

**BUSINESS FRANCHISE
(TOBACCO) AMENDMENT ACT
1992**

No. 4 of 1992

AN ACT to amend the *Business Franchise (Tobacco) Act 1975*.

[Assented to 8 May 1992]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Business Franchise (Tobacco) Amendment Act 1992*.

Commencement

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Principal Act

3. In this Act the *Business Franchise (Tobacco) Act 1975** is referred to as the principal Act.

[*Reprinted as approved 20 August 1987.

For subsequent amendments see 1990 Index to Legislation of Western Australia, p. 19.]

Section 12 amended and transitional provision

4. (1) Section 12 of the principal Act is amended —

(a) by repealing subsection (5) and substituting the following subsections —

“ (5) Where on a reassessment of a fee under subsection (1) the fee is increased, the additional amount payable by virtue of the reassessment, together with any penalty payable, is due and payable in accordance with the provisions of subsections (6) and (7).

(5a) A person who becomes liable to pay an additional amount or part of an additional amount under this section is also liable to pay a penalty equal to that additional amount or part.

(5b) The Commissioner may, in any particular case, remit wholly or in part a penalty referred to in subsection (5a). ”;

and

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- (b) by inserting after subsection (8) the following subsection —

“ (9) In subsections (6) and (7) “**additional amount**” includes a penalty referred to in subsection (5a) so far as it is not remitted under subsection (5b). ”.

(2) Subsection (5a) of section 12 of the principal Act (as inserted by subsection (1) of this section) does not apply to a reassessment under that section that has been made before the commencement of this Act.

Section 12B amended

5. Section 12B of the principal Act is amended by inserting, after subsection (4), the following definition —

“ (5) In this section, “**fee**” and “**licence fee**” include a penalty referred to in section 12 (5a), except so far as it is remitted under section 12 (5b). ”.

Section 15 amended

6. Section 15 of the principal Act is amended, in subsection (6), by inserting after “any fee” the following —

“ or penalty ”.