
STATE REVENUE

SX301*

TOBACCO SELLERS LICENSING ACT 1975

BUSINESS FRANCHISE (TOBACCO) AMENDMENT REGULATIONS 1998

Made by the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Business Franchise (Tobacco) Amendment Regulations 1998*.

Commencement

2. These regulations come into operation on the day on which Part 2 of the *Acts Amendment (Franchise Fees) Act 1997* comes into operation.

[* *Act No. 56 of 1997.*]

Principal regulations

3. In these regulations the *Business Franchise (Tobacco) Regulations 1975** are referred to as the principal regulations.

[* *Published in Gazette 12 December 1975, pp. 4491-2.*

For amendments to 9 February 1998 see 1996 Index to Legislation of Western Australia, Table 4, pp. 28-29.]

Regulation 1 amended

4. Regulation 1 of the principal regulations is amended by deleting "Business Franchise (Tobacco) Regulations 1975." and substituting the following—

" *Tobacco Sellers Licensing Regulations 1975.* "

Regulation 2 amended

5. Regulation 2 of the principal regulations is amended by deleting "Business Franchise (Tobacco) Act, 1975." and substituting the following—

" *Tobacco Sellers Licensing Act 1975.* "

Regulations 3 and 4 repealed

6. Regulations 3 and 4 of the principal regulations are repealed.

Regulation 5 amended

7. Regulation 5 of the principal regulations is amended by deleting paragraphs (c) and (d) and the "or" connecting those paragraphs and substituting the following—

"

(c) address;

(d) postal address; or

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

".

Regulation 6 repealed and a regulation substituted

8. Regulation 6 of the principal regulations is repealed and the following regulation is substituted—

"

Sales and delivery records to be kept (section 14)

6. (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.

".

By Command of the Governor,

M. C. WAUCHOPE, Clerk of the Executive Council.