

STATE REVENUE LEGISLATION (AMENDMENT) ACT 1992
No. 48

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of legislation
4. Application of amendment to Business Franchise Licences (Tobacco) Act 1987
5. Application of amendments to Liquor Act 1982 and Registered Clubs Act 1976
6. Effect of amendment of Win and Place Totalizator Rules 1964

SCHEDULE 1—AMENDMENT OF LEGISLATION

STATE REVENUE LEGISLATION (AMENDMENT) ACT 1992
No. 48

NEW SOUTH WALES



Act No. 48, 1992

An Act to amend certain legislation to increase various fees, taxes, duties and rates of commission. [Assented to 1 July 1992]

State Revenue Legislation (Amendment) Act 1992 No. 48

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the State Revenue Legislation (Amendment) Act 1992.

Commencement

2. (1) This Act commences, or is taken to have commenced, on 1 July 1992, except as provided by this section.

(2) The amendment made by this Act to the Business Franchise Licences (Tobacco) Act 1987 is taken to have commenced on 28 June 1992.

(3) The amendment made by this Act to the Debits Tax Act 1990 commences on 1 January 1993.

Amendment of legislation

3. Each Act and rule specified in Schedule 1 is amended in the manner set out in that Schedule.

Application of amendment to Business Franchise Licences (Tobacco) Act 1987

4. The amendment made by this Act to the Business Franchise Licences (Tobacco) Act 1987 applies to and in respect of a fee for a licence taking effect on or after 28 July 1992.

Application of amendments to Liquor Act 1982 and Registered Clubs Act 1976

5. The amendments made by this Act to the Liquor Act 1982 and the Registered Clubs Act 1976 do not affect the determination of:

- (a) a licence fee for a licensing period commencing before 16 January 1993; or
- (b) a registration fee for a registration period commencing before 16 January 1993.

Effect of amendment of Win and Place Totalizator Rules 1964

6. The amendments made by this Act to the Win and Place Totalizator Rules 1964 do not affect the future amendment or repeal of those Rules.

State Revenue Legislation (Amendment) Act 1992 No. 48

SCHEDULE 1—AMENDMENT OF LEGISLATION

(Sec. 3)

Business Franchise Licences (Tobacco) Act 1987 No. 93

Section 41 (Fees):

Omit “50 per cent” wherever occurring, insert instead “75 per cent”.

Debits Tax Act 1990 No. 112

Schedule 1:

Omit the Schedule, insert instead:

SCHEDULE 1—AMOUNT OF TAX

(Sec. 9)

Column 1	Column 2
Range of amounts of taxable debits or eligible debits	Amount of tax
Not less than \$1 but less than \$100	30 cents
Not less than \$100 but less than \$500	70 cents
Not less than \$500 but less than \$5,000	\$1.50
Not less than \$5,000 but less than \$10,000	\$3.00
\$10,000 or more	\$4.00

Liquor Act 1982 No. 147

(1) Section 4 (Definitions):

(a) Insert in section 4 (1), in alphabetical order:

“**beer**” means liquor which is beer, ale, lager, pilsener, porter, stout or any other fermented malt liquor or any fermented liquor made from sugar or saccharine matter;

“**low alcohol beer**” means liquor which is beer and which, at 20° Celsius, contains 3.5 per cent or less ethanol by volume;

(b) From the definition of “**brewer**” in section 4 (1), omit “, ale, porter, stout or any other fermented malt liquor or any fermented liquor made from sugar or saccharine matter”.

State Revenue Legislation (Amendment) Act 1992 No. 48

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

(2) Section 80 (**Periodic licence fee**):

- (a) From section 80 (2), omit “10 per cent of the applicable amount prescribed by subsection (3)” wherever occurring, insert instead “13 per cent of the applicable amount prescribed by subsection (3) plus 7 per cent of the applicable amount prescribed by subsection (3A)”.
- (b) After “all liquor” wherever occurring in section 80 (3), insert “(other than low alcohol beer)”.
- (c) After section 80 (3), insert:

(3A) The applicable amount prescribed by this subsection is the amount that would be determined under subsection (3) if that subsection applied to low alcohol beer rather than to all other liquor.

(3) Section 81 (**Licence fee—authorised deductions**):

After “section 80 (3) (a), (b) or (c)” in section 81 (a), insert “(or section 80 (3) (a), (b) or (c) as applied by section 80 (3A))”.

(4) Section 81A:

After section 81, insert:

Transitional provision—fee payable for licensing period from 16.1.93 to 15.1.94

81A. (1) The instalments of a licence fee payable by a licensee in respect of the licensing period from 16 January 1993 to 15 January 1994 are:

- (a) in the case of the instalment payable on or before 15 January 1993—one-half of the licence fee that would have been payable under this Act (if it had not been amended by the State Revenue Legislation (Amendment) Act 1992); and
- (b) in the case of the instalment payable on or before 15 May 1993—one-half of the licence fee that would be payable under this Act (as amended by the State Revenue Legislation (Amendment) Act 1992, apart from paragraph (a)).

(2) The licence fee payable by a licensee in respect of the licensing period from 16 January 1993 to 15 January 1994 is the sum of the 2 instalments calculated under subsection (1).

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

(3) To the extent of any inconsistency between this section and clause 36 of the Liquor Regulation 1983, this section prevails.

(4) During the assessment period from 1 July 1991 to 30 June 1992, 25 per cent of the amount paid or payable for beer comprised within the amount paid or payable for liquor required to determine the licence fee in respect of that assessment period is taken to have been paid or payable for low alcohol beer, except as provided by subsection (5).

(5) If, in relation to an assessment or reassessment, a licensee satisfies the Secretary of the Board, or the Board, as the case requires, that the actual percentage of the amount paid or payable for low alcohol beer is higher than 25 per cent, the fee to be paid by the licensee is to be determined having regard to the actual percentage.

(5) Section 86A:

After section 86, insert:

Keeping of records concerning low alcohol beer

86A. (1) A licensee must keep full and accurate records of amounts that have been paid or are payable by or on behalf of the licensee for low alcohol beer in order that the fee under section 80 may be properly determined.

Penalty: 20 penalty units.

(2) A person who is the holder of an off-licence to sell liquor to persons authorised to sell liquor or an off-licence for a brewer must keep records of:

- (a) the quantity in litres of low alcohol beer sold or supplied to a person authorised to sell liquor; and
- (b) amounts paid or payable by the person authorised to sell liquor for each of those quantities so sold or supplied.

Penalty: 20 penalty units.

(3) A person does not commit an offence against this section if the person fails, before the date of assent to the State Revenue Legislation (Amendment) Act 1992, to keep the records required to be kept by this section.

State Revenue Legislation (Amendment) Act 1992 No. 48

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

Registered Clubs Act 1976 No. 31

(1) Section 4 (Definitions):

Insert in section 4 (1), in alphabetical order:

“**beer**” has the same meaning as it has in the Liquor Act 1982;

“**low alcohol beer**” has the same meaning as it has in the Liquor Act 1982;

(2) Section 15 (Fees):

(a) From section 15 (2), omit “10 per cent”, insert instead “13 per cent”.

(b) After “liquor” in section 15 (2), insert “(other than low alcohol beer) plus 7 per cent of the amount so paid or payable for low alcohol beer”.

(3) Section 15A:

After section 15, insert:

Transitional provision—fee payable for registration period from 16.1.93 to 15.1.94

15A. (1) The instalments of a registration fee payable by a registered club in respect of the registration period from 16 January 1993 to 15 January 1994 are:

(a) in the case of the instalment payable on or before 15 January 1993—one-half of the registration fee that would have been payable under this Act (if it had not been amended by the State Revenue Legislation (Amendment) Act 1992); and

(b) in the case of the instalment payable on or before 15 May 1993—one-half of the registration fee that would be payable under this Act (as amended by the State Revenue Legislation (Amendment) Act 1992, apart from paragraph (a)).

(2) The registration fee payable by a registered club in respect of the registration period from 16 January 1993 to 15 January 1994 is the sum of the 2 instalments calculated under subsection (1).

State Revenue Legislation (Amendment) Act 1992 No. 48

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

(3) To the extent of any inconsistency between this section and clause 18 of the Registered Clubs Regulation 1983, this section prevails.

(4) During the assessment period from 1 July 1991 to 30 June 1992, 25 per cent of the amount paid or payable for beer comprised within the amount paid or payable for liquor required to determine the registration fee in respect of that assessment period is taken to have been paid or payable for low alcohol beer, except as provided by subsection (5).

(5) If, in relation to an assessment or reassessment, a registered club satisfies the Secretary of the Board, or the Board, as the case requires, that the actual percentage of the amount paid or payable for low alcohol beer is higher than 25 per cent, the fee to be paid by the registered club is to be determined having regard to the actual percentage.

(4) Section 27B:

After section 27A, insert:

Keeping of records concerning low alcohol beer

27B. (1) A registered club must keep full and accurate records of amounts that have been paid or are payable by or on behalf of the club for low alcohol beer in order that the fee under section 15 may be properly determined.

Penalty: 20 penalty units.

(2) A registered club does not commit an offence against this section if the club fails, before the date of assent to the State Revenue Legislation (Amendment) Act 1992, to keep the records required to be kept by this section.

Stamp Duties Act 1920 No. 47

Second Schedule—Stamp Duties and Exemptions:

From the matter relating to MOTOR VEHICLE CERTIFICATE OF REGISTRATION, omit "2.00" where appearing in the Column headed "Amount of Duty", insert instead "2.50".

State Revenue Legislation (Amendment) Act 1992 No. 48

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

Totalizator Act 1916 No. 75

- (1) **Section 8 (Distribution of money invested on totalizators established and used at Sydney metropolitan race courses):**
 - (a) From section 8 (3) (a) (i), omit “8 per cent”, insert instead “9 per cent”.
 - (b) From section 8 (3) (b) (i), omit “6.5 per cent”, insert instead “7.5 per cent”.
 - (c) From section 8 (3) (c) (i), omit “5 per cent”, insert instead “6 per cent”.
 - (d) From section 8 (3) (d) (i), omit “8 per cent”, insert instead “9 per cent”.
 - (e) From section 8 (3) (e) (i), omit “5 per cent”, insert instead “6 per cent”.
- (2) **Section 8A (Distribution of money invested on totalizators other than those to which section 8 applies):**
 - (a) From section 8A (3) (a) (i), omit “5 per cent”, insert instead “6 per cent”.
 - (b) From section 8A (3) (b) (i), omit “6.5 per cent”, insert instead “7.5 per cent”.
 - (c) From section 8A (3) (c) (i), omit “8 per cent”, insert instead “9 per cent”.
 - (d) From section 8A (3) (d) (i), omit “5 per cent”, insert instead “6 per cent”.
 - (e) From section 8A (3) (e) (i), omit “5 per cent”, insert instead “6 per cent”.
 - (f) From section 8A (3) (e1) (i), omit “8 per cent”, insert instead “9 per cent”.

Totalizator (Off-course Betting) Act 1964 No. 1

Section 13A (Distribution of money invested in totalizators conducted by the Board):

From section 13A (2) (a), omit “6½ per centum”, insert instead “7½ per centum”.

State Revenue Legislation (Amendment) Act 1992 No. 48

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

Win and Place Totalizator Rules 1964 (made under the Totalizator Act 1916)

From Rules 16A and 16B, omit “fourteen eighty-sixths” wherever occurring, insert instead “fifteen eighty-fifths”.

[*Minister's second reading speech made in—
Legislative Assembly on 1 July 1992
Legislative Council on 1 July 1992*]

STATE REVENUE LEGISLATION
(AMENDMENT) BILL 1992

SECOND READING SPEECH

LEGISLATIVE COUNCIL

Mr President

I move:

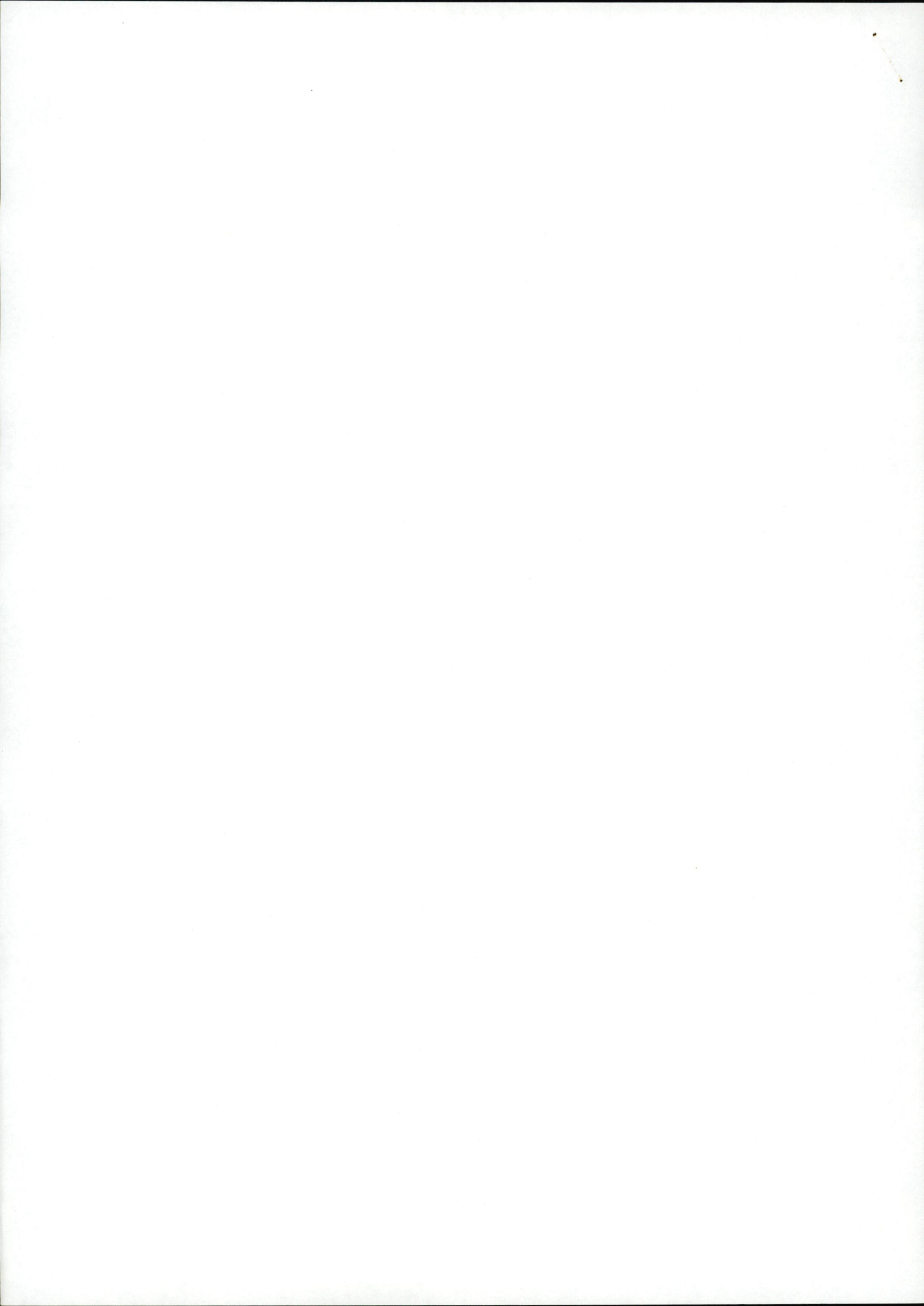
That this Bill be read a second time.

The Bill now before the House increases stamp duty on motor vehicle Certificates of Registration, tobacco licence fees, debits tax, and the commission on win, place, quinella and forecast totalizator operations.

The Bill also increases the level of liquor fees and introduces a lesser licence fee in respect of low alcohol beer.

These increases have become necessary to redress the shortfall in funds available to the Government as a result of the cuts in Commonwealth Grants for 1992/93 to this State announced at the recent Premiers' Conference.

/2..



I will now deal with each of the increases in more detail.

Stamp Duties

Under the current provisions, stamp duty is payable on the issue of a Motor Vehicle Certificate of Registration at the rate of \$2 per \$100 or part of \$100 of the value of the vehicle.

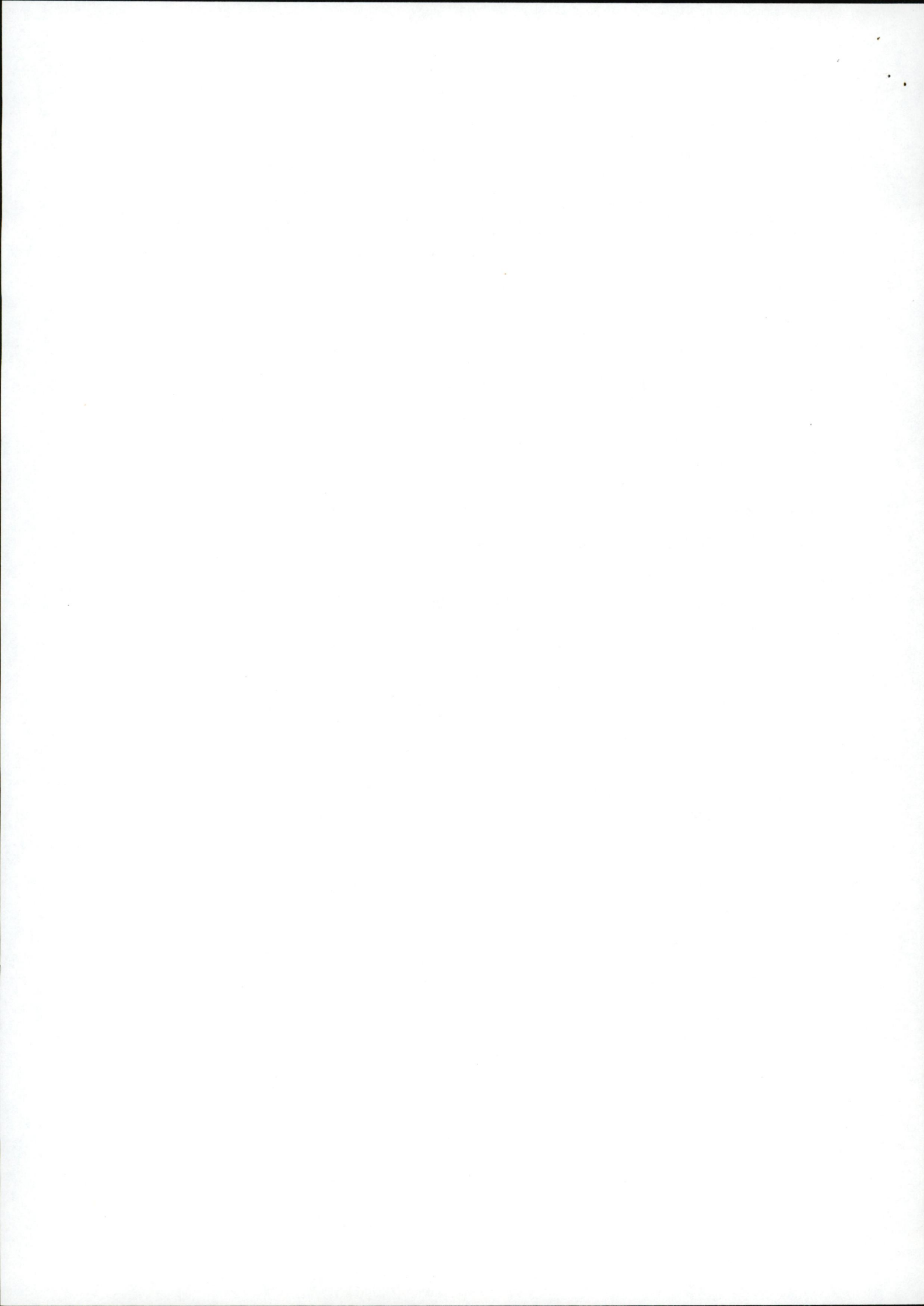
This rate will be increased to \$2.50 for every \$100 or part thereof with effect from 1 July 1992.

It is expected that this measure will provide an additional \$48 million in the 1992/93 financial year

Tobacco Licence Fees

The current ad valorem licence rate payable by licensees in respect of the value of tobacco sold during a particular month is 50%.

This rate will be increased to 75% in respect of licences commencing on or after 28 July 1992. I should point out that licence fees for the licence period commencing on 28 July are based on sales during the month of June.



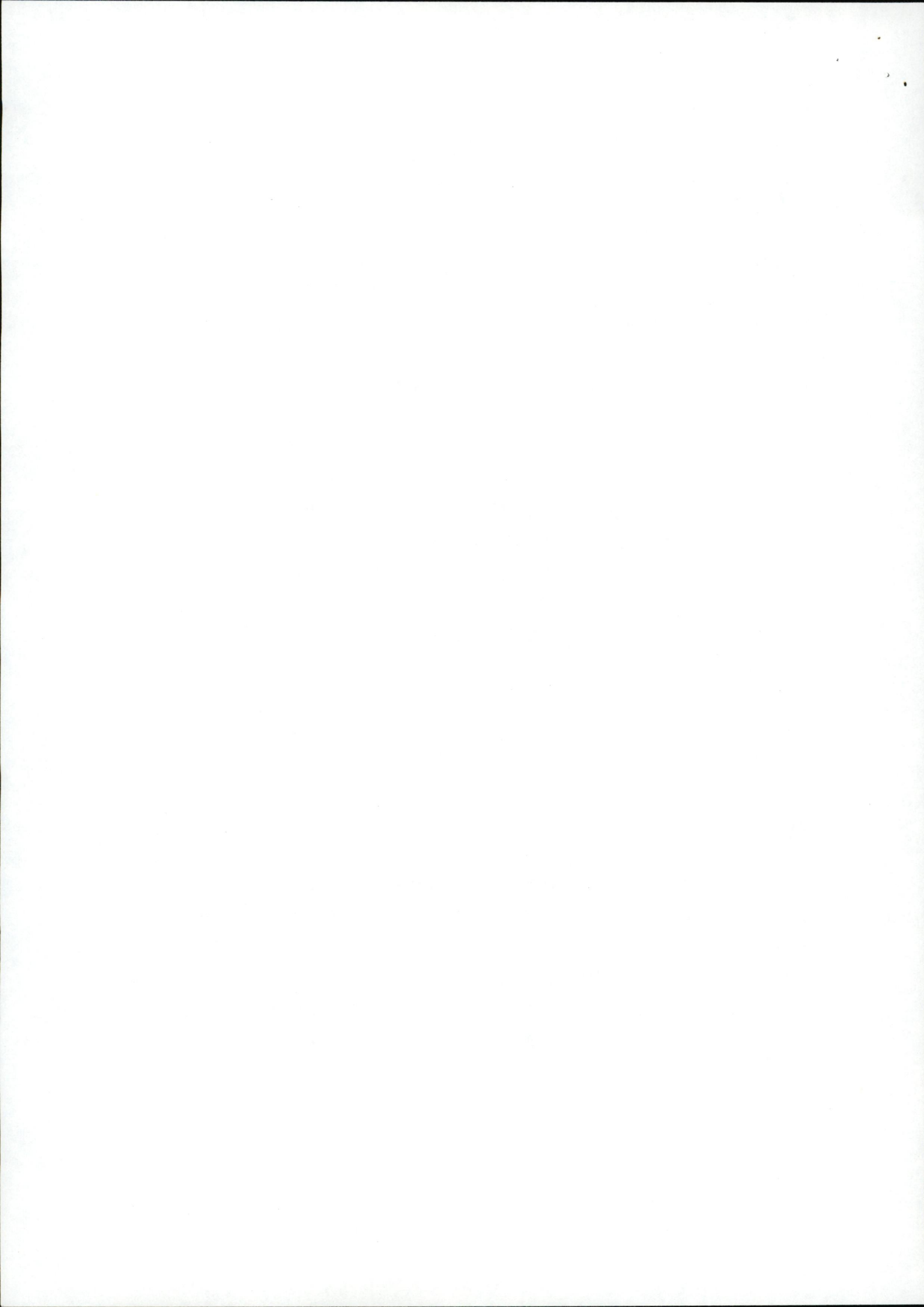
However, as the increase in fees was not announced until 12 June, relief from the higher rate of fees will be provided in respect of sales prior to that date. This relief will be provided in the form of ex gratia payments.

As the rate of tax in Queensland is 30%, the current buffer zone will be extended in order to ensure that tobacco licensees along the Queensland border are not disadvantaged by the tax increase. This buffer zone will be consistent with zones 1 and 2 under the existing petroleum licence fee zones. Retailers in zone 1 will be entitled to an exemption of 100% of the difference between the rates applicable in NSW and Queensland and those in zone 2 will be entitled to a concession of 50% of the difference. These arrangements will commence from 1 July 1992.

The increase in the tobacco fee is expected to raise an additional \$92 million in revenue during 1992/93.

Debits Tax

The current Debits Tax rates applicable to amounts debited to accounts on which a cheque may be drawn are 15c for amounts not less than \$1 but less than \$100, 35c for amounts not less than \$100 but less than \$500, 75c for amounts not less than \$500 but less than \$5,000, \$1.50 for amounts not less than \$5,000 but less than \$10,000 and \$2.00 for amounts of \$10,000 or more.



These rates will be increased to 30c, 70c, 1.50, \$3.00 and \$4.00 respectively with effect from 1 January 1993.

This measure is expected to raise an additional \$55 million in revenue during 1992/93.

Totalizator Commission

Under existing legislation, all investments made on win, place, quinella and forecast totalizators are subject to a deduction of 14% with the remainder paid as dividends to successful investors.

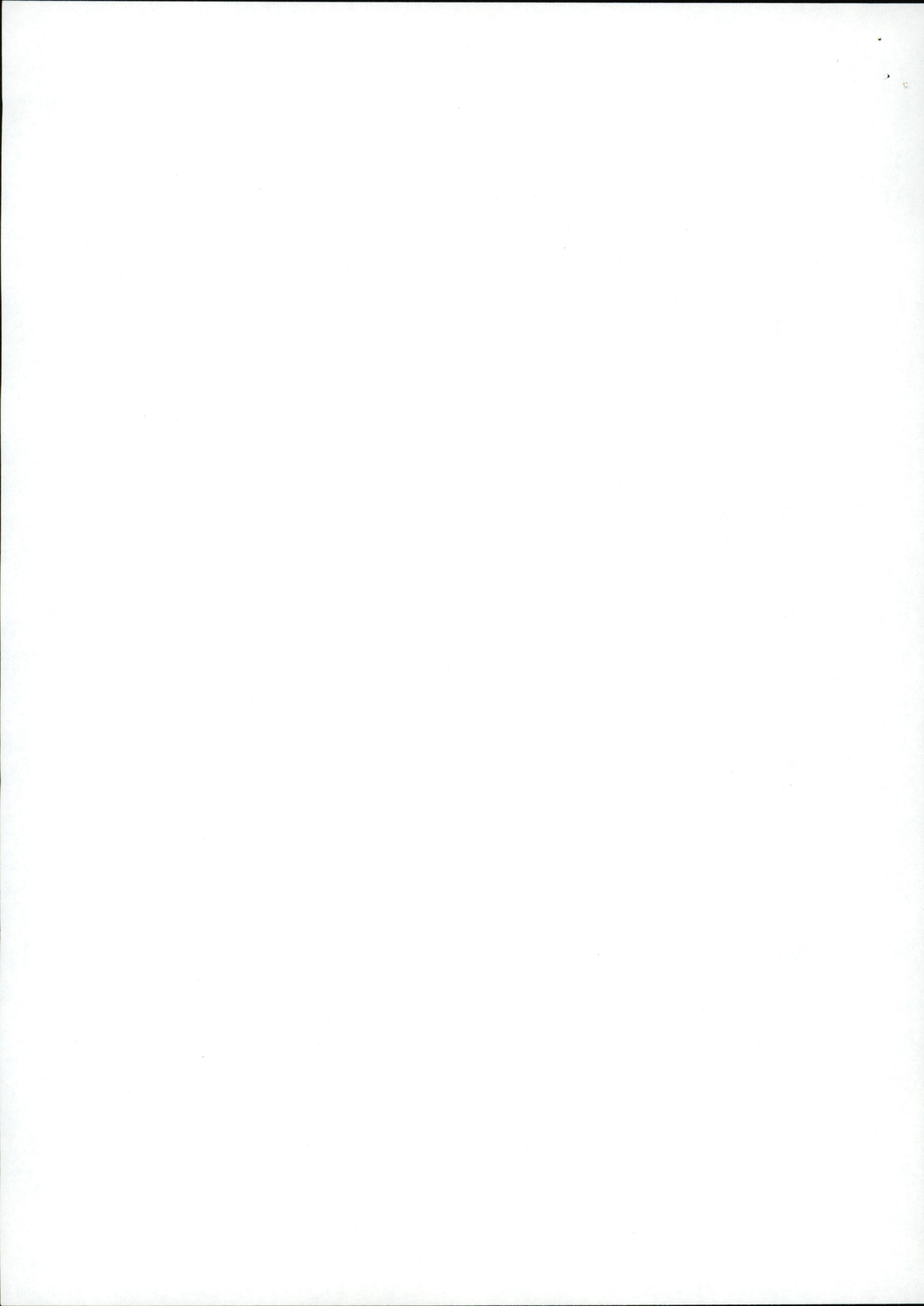
The Bill increases the rate of commission on these totalizators from 14% to 15%, bringing the rate into line with all other States except South Australia and Western Australia which are taxed at 14.5% and 16.5% respectively.

The 1% increase, is to be paid to the Consolidated Fund and will take effect from 1 July 1992.

It is expected that this measure will raise an additional \$23 million in revenue during 1992/93.

Liquor Licence Fees

The Bill increases the current licence fee of 10% of liquor purchases to 13% of liquor purchases.



Also, the Bill introduces a new, lower rate of 7% in respect of purchases of low alcohol beer containing 3.5% by volume alcohol or less.

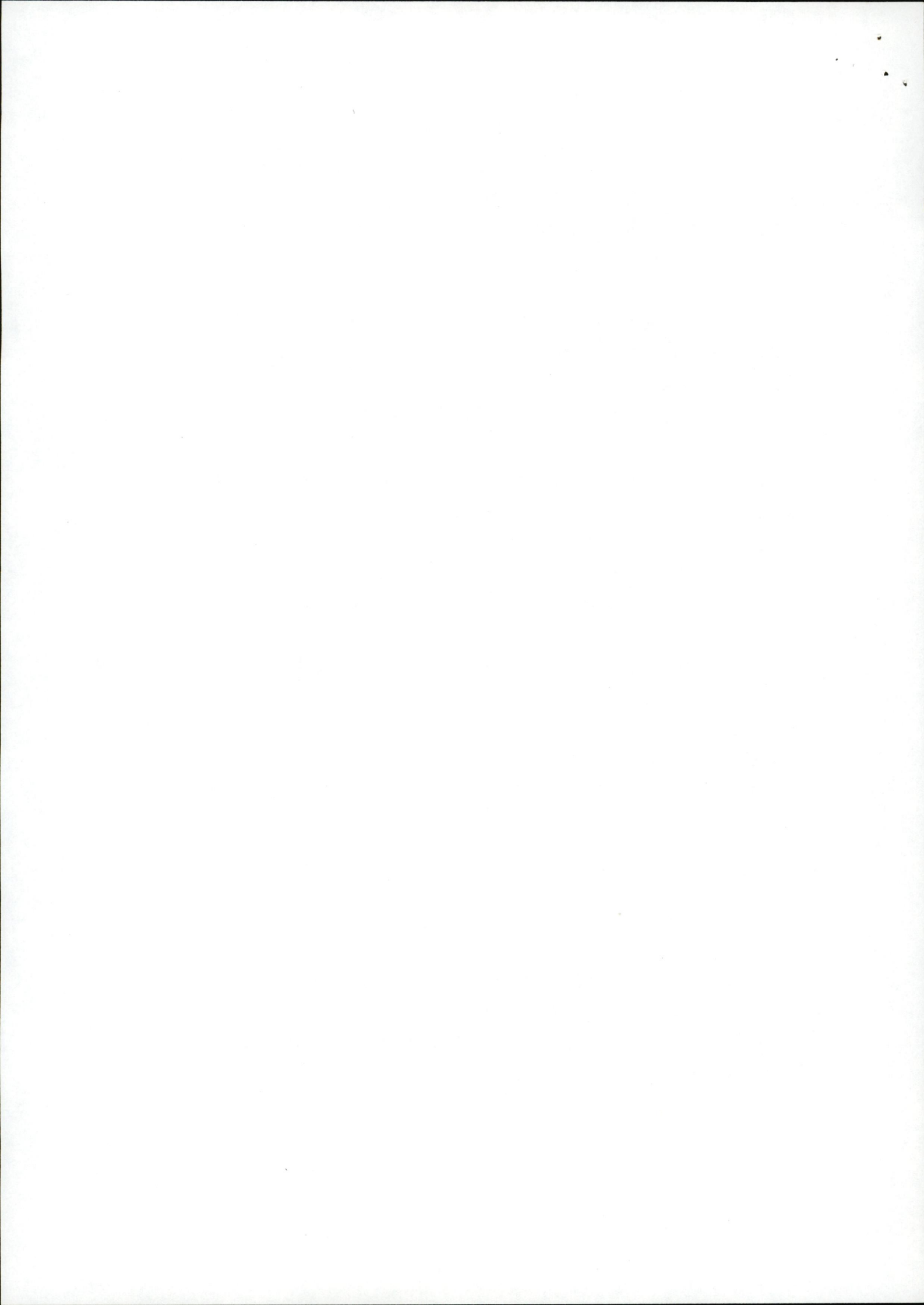
The fee change will take effect for the instalment due on 15 May 1993 for the licensing period commencing on 16 January 1993. The instalment to be paid on 15 January 1993 will be made at the old rate of 10%.

Because licensees of clubs have not been required to keep records of low alcohol beer a transitional measure will be adopted for the May 1993 payment. This will apply a statutory formula deeming 25% of half the beer purchases made in the assessed period to be low alcohol beer.

It is expected that the increase from 10% to 13% will raise an additional \$26.5 million in revenue during 1992/93.

The cost to revenue of the new rate of 7% for low alcohol beer has been estimated as being \$4.5 million for 1992/93.

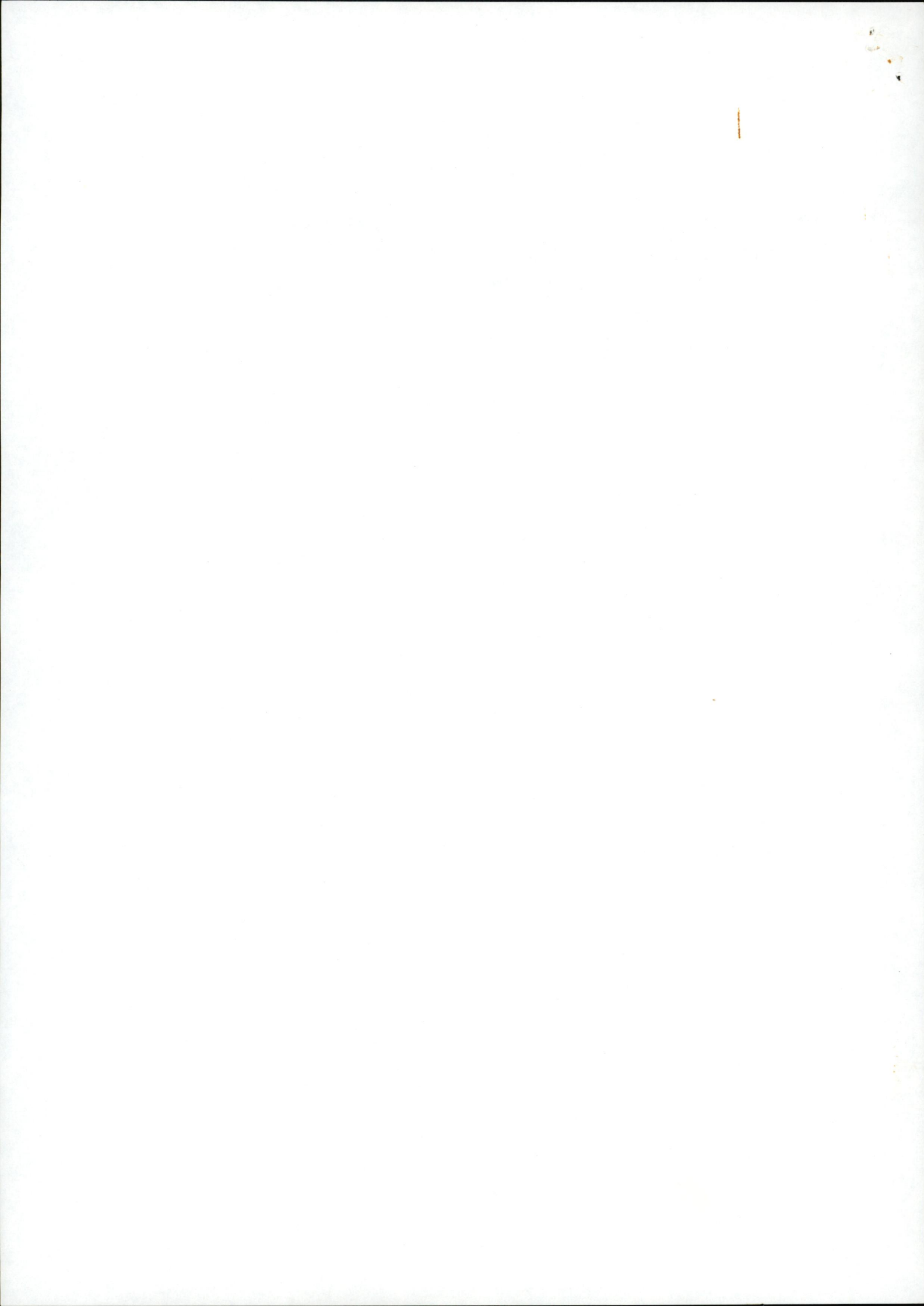
I must reiterate that the Government has been forced to make these increases as a result of the substantial shortfall in funding from the Keating Federal Government for the 1992/93 financial year.



- 6 -

These measures will assist in avoiding substantial expenditure cuts and enable basic Government services to be maintained at current levels.

I commend this Bill to the House.



FIRST PRINT

STATE REVENUE LEGISLATION (AMENDMENT) BILL 1992

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

The object of this Bill is, in accordance with the announcement made on behalf of the Government on 12 June 1992, generally to increase certain State charges as follows:

liquor licence fees	— up from 10% to 13%
low alcohol beer licence fees	— down from 10% to 7%
tobacco licence fees	— up from 50% to 75%
debits tax	— doubled
stamp duty on motor vehicle certificates of registration	— up from 2% to 2.5%
rate of commission on win and place, quinella and forecast totalizators	— up from 14% to 15%.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on various days. Those days are specified in the summary of the amendment of Acts below.

Clause 3 is a formal provision which provides for the amendment of the legislation specified in Schedule 1.

Clause 4 provides that the proposed amendment to the Business Franchise Licences (Tobacco) Act 1987 is to apply to and in respect of a fee payable for a licence taking effect on or after 28 July 1992.

Clause 5 provides that the amendments concerning liquor fees do not apply to a licensing or registration period commencing before 16 January 1993.

Clause 6 is intended to overcome any argument that, because the proposed Act amends a rule, those amendments are somehow entrenched and may only be amended or repealed in the future by an Act rather than by a rule.

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION

The legislation amended and the effect of each amendment is summarised as follows:

Business Franchise Licences (Tobacco) Act 1987

The amendment increases the fee to be paid for a licence under that Act. The fee is to be increased from \$10 plus 50 per cent of the value of the relevant tobacco sold to a fee of \$10 plus 75 per cent of the value of the relevant tobacco sold.

The amendment is taken to have come into effect on 28 June 1992 so that the increased fee will apply to licences which take effect on or after 28 July 1992.

Debits Tax Act 1990

The amendment doubles the amount of tax payable in respect of taxable and eligible debits under that Act.

The increase is to take effect on 1 January 1993.

Liquor Act 1982

The amendments increase the level of liquor licence fees payable from 10 per cent of liquor purchases to 13 per cent of liquor purchases and introduce a lesser licence fee of 7 per cent in respect of low alcohol beer (3.5 per cent or less AC/VOL).

The change is to take effect for the licensing period commencing on 16 January 1993 but is to be phased in.

Proposed section 81A provides that, for the licensing period for liquor fees from 16 January 1993 to 15 January 1994, if liquor fees are paid by 2 instalments, the first instalment (payable on or before 15 January 1993) is payable at the old rate and the second instalment (payable on or before 15 May 1993) is payable at the new rate. In addition, the proposed section provides that 25 per cent of the amount paid or payable for beer comprised within the amount paid or payable for liquor required to determine the fee is to be taken to be low alcohol beer, unless the person liable to pay the fee can establish a higher percentage.

Proposed section 86A makes it an offence for a licensee to fail to keep accurate records concerning low alcohol beer.

Registered Clubs Act 1976

The amendments have the same effect as those made to the Liquor Act 1982.

The change is to take effect for the registration period commencing on 16 January 1993 and is also to be phased in.

Stamp Duties Act 1920

The Second Schedule to that Act provides that the rate of stamp duty payable on the issue of a motor vehicle certificate of registration is \$2 for every \$100 or part of \$100 of the value of the motor vehicle. The amendment increases the duty to \$2.50 for every \$100 or part of \$100 of that value.

The increase is to take effect on 1 July 1992.

Totalizator Act 1916 and Totalizator (Off-course Betting) Act 1964

The amendments provide for the rate of commission on win and place, quinella

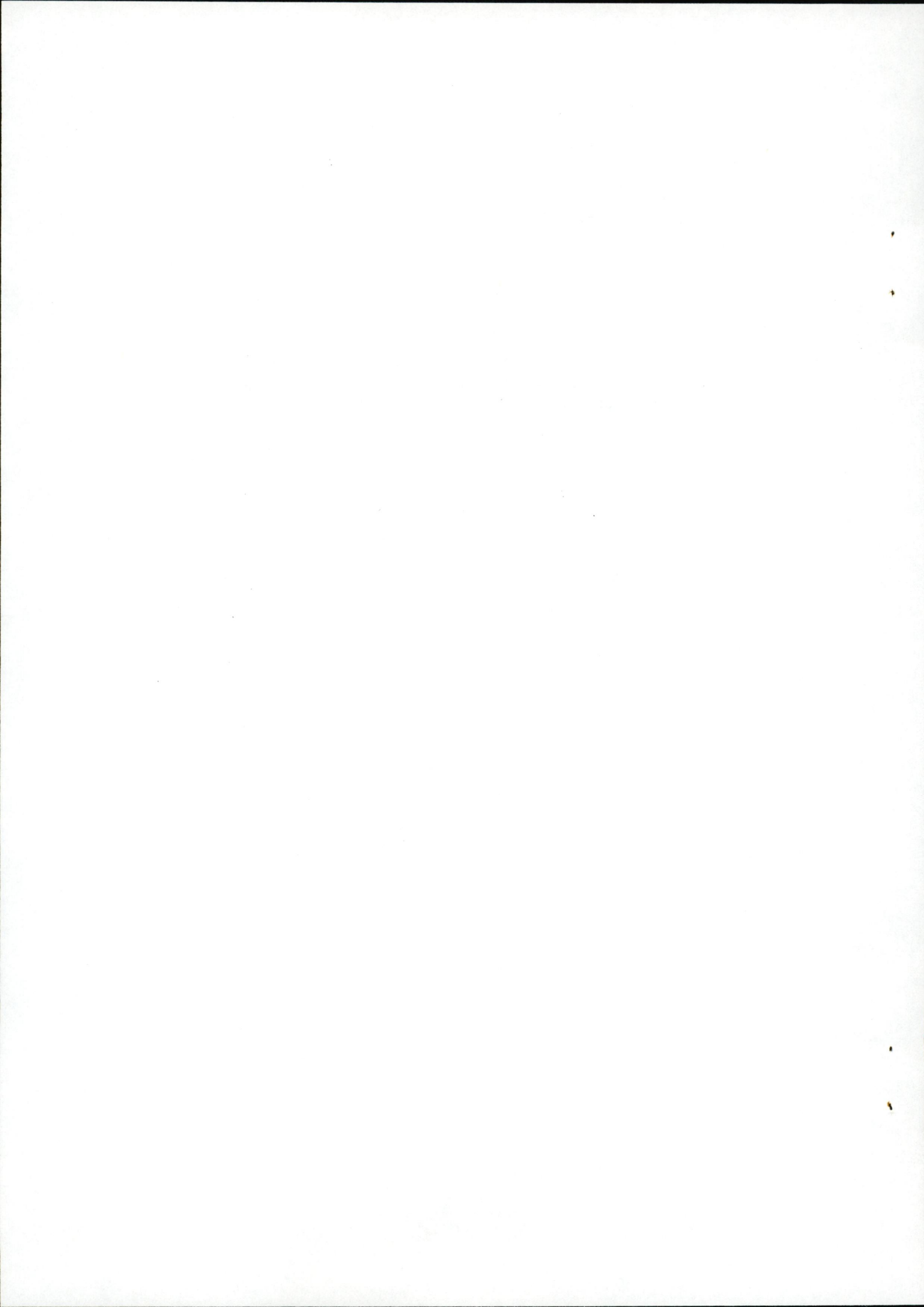
State Revenue Legislation (Amendment) 1992

and forecast totalizators to be increased from 14% to 15% but so that the 1% increase is to be credited to the Consolidated Fund.

The increase is to take effect on 1 July 1992.

Win and Place Totalizator Rules 1964 (made under the Totalizator Act 1916)

The amendments adjust the basis for calculating totalizator dividends as a consequence of the increase in the rate of commission on win and place totalizators.



FIRST PRINT

STATE REVENUE LEGISLATION (AMENDMENT) BILL 1992

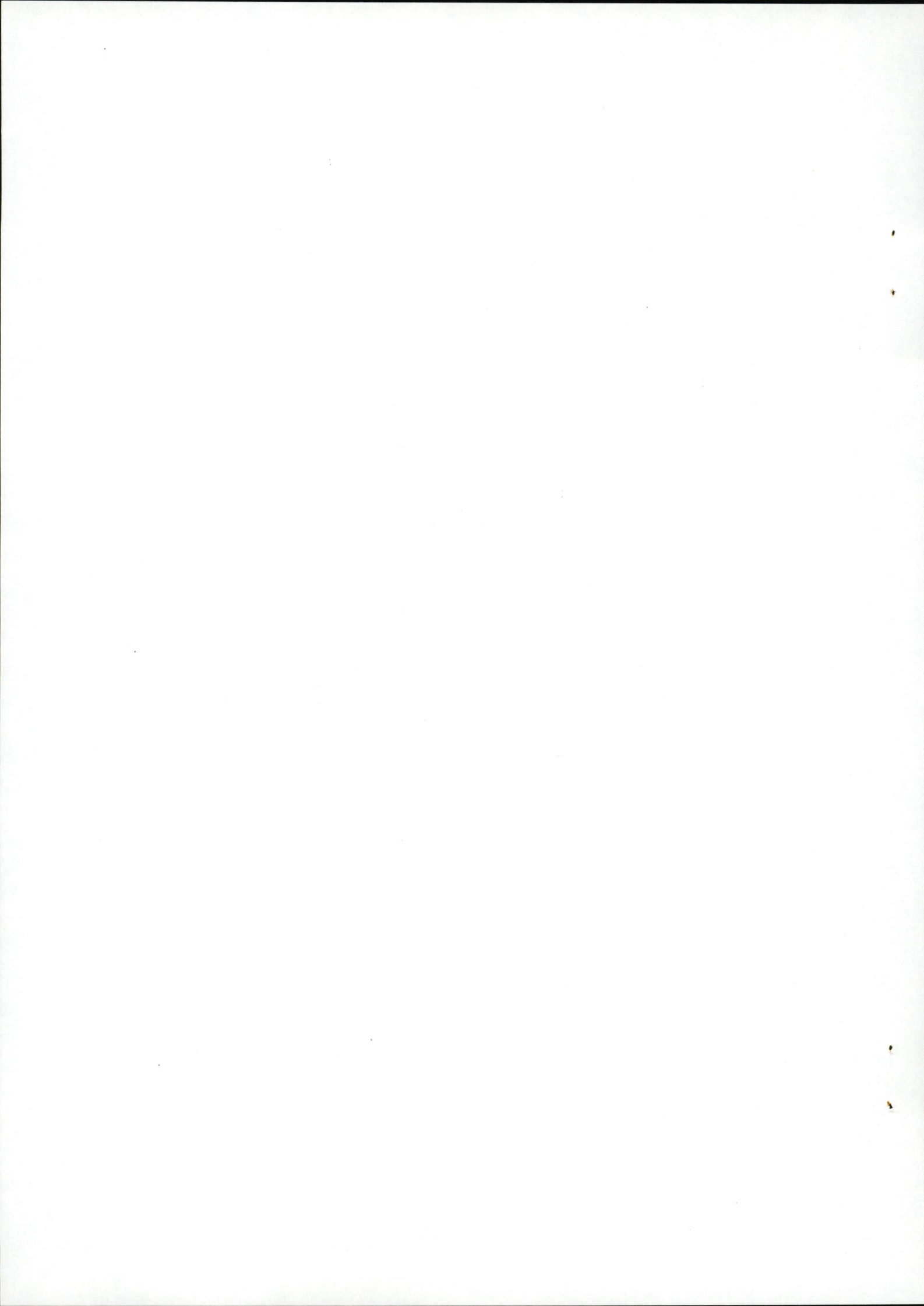
NEW SOUTH WALES



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6. Effect of amendment of Win and Place Totalizator Rules 1964

SCHEDULE 1—AMENDMENT OF LEGISLATION



STATE REVENUE LEGISLATION (AMENDMENT) BILL 1992

NEW SOUTH WALES



No. , 1992

A BILL FOR

An Act to amend certain legislation to increase various fees, taxes, duties and rates of commission.

State Revenue Legislation (Amendment) 1992

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the State Revenue Legislation (Amendment) Act 1992.

5 Commencement

2. (1) This Act commences, or is taken to have commenced, on 1 July 1992, except as provided by this section.

(2) The amendment made by this Act to the Business Franchise Licences (Tobacco) Act 1987 is taken to have commenced on 28 June 1992.

(3) The amendment made by this Act to the Debits Tax Act 1990 commences on 1 January 1993.

Amendment of legislation

3. Each Act and rule specified in Schedule 1 is amended in the manner set out in that Schedule.

Application of amendment to Business Franchise Licences (Tobacco) Act 1987

4. The amendment made by this Act to the Business Franchise Licences (Tobacco) Act 1987 applies to and in respect of a fee for a licence taking effect on or after 28 July 1992.

Application of amendments to Liquor Act 1982 and Registered Clubs Act 1976

5. The amendments made by this Act to the Liquor Act 1982 and the Registered Clubs Act 1976 do not affect the determination of:

- (a) a licence fee for a licensing period commencing before 16 January 1993; or
- (b) a registration fee for a registration period commencing before 16 January 1993.

Effect of amendment of Win and Place Totalizator Rules 1964

6. The amendments made by this Act to the Win and Place Totalizator Rules 1964 do not affect the future amendment or repeal of those Rules.

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION

(Sec. 3)

Business Franchise Licences (Tobacco) Act 1987 No. 93

Section 41 (Fees):

Omit “50 per cent” wherever occurring, insert instead “75 per cent”. 5

Debits Tax Act 1990 No. 112

Schedule 1:

Omit the Schedule, insert instead:

SCHEDULE 1—AMOUNT OF TAX 10

(Sec. 9)

Column 1	Column 2	
Range of amounts of taxable debits or eligible debits	Amount of tax	
Not less than \$1 but less than \$100	30 cents	15
Not less than \$100 but less than \$500	70 cents	
Not less than \$500 but less than \$5,000	\$1.50	
Not less than \$5,000 but less than \$10,000	\$3.00	
\$10,000 or more	\$4.00	

Liquor Act 1982 No. 147 20

(1) Section 4 (Definitions):

(a) Insert in section 4 (1), in alphabetical order:

“beer” means liquor which is beer, ale, lager, pilsener, porter, stout or any other fermented malt liquor or any fermented liquor made from sugar or saccharine matter; 25

“low alcohol beer” means liquor which is beer and which, at 20° Celsius, contains 3.5 per cent or less ethanol by volume;

(b) From the definition of “brewer” in section 4 (1), omit “, ale, porter, stout or any other fermented malt liquor or any fermented liquor made from sugar or saccharine matter”. 30

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

(2) Section 80 (**Periodic licence fee**):

5 (a) From section 80 (2), omit “10 per cent of the applicable amount prescribed by subsection (3)” wherever occurring, insert instead “13 per cent of the applicable amount prescribed by subsection (3) plus 7 per cent of the applicable amount prescribed by subsection (3A)”.

(b) After “all liquor” wherever occurring in section 80 (3), insert “(other than low alcohol beer)”.

10 (c) After section 80 (3), insert:

(3A) The applicable amount prescribed by this subsection is the amount that would be determined under subsection (3) if that subsection applied to low alcohol beer rather than to all other liquor.

15 (3) Section 81 (**Licence fee—authorised deductions**):

After “section 80 (3) (a), (b) or (c)” in section 81 (a), insert “(or section 80 (3) (a), (b) or (c) as applied by section 80 (3A))”.

(4) Section 81A:

20 After section 81, insert:

Transitional provision—fee payable for licensing period from 16.1.93 to 15.1.94

25 81A. (1) The instalments of a licence fee payable by a licensee in respect of the licensing period from 16 January 1993 to 15 January 1994 are:

30 (a) in the case of the instalment payable on or before 15 January 1993—one-half of the licence fee that would have been payable under this Act (if it had not been amended by the State Revenue Legislation (Amendment) Act 1992); and

35 (b) in the case of the instalment payable on or before 15 May 1993—one-half of the licence fee that would be payable under this Act (as amended by the State Revenue Legislation (Amendment) Act 1992, apart from paragraph (a)).

(2) The licence fee payable by a licensee in respect of the licensing period from 16 January 1993 to 15 January 1994 is the sum of the 2 instalments calculated under subsection (1).

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

- (3) To the extent of any inconsistency between this section and clause 36 of the Liquor Regulation 1983, this section prevails.
- (4) During the assessment period from 1 July 1991 to 30 June 1992, 25 per cent of the amount paid or payable for beer comprised within the amount paid or payable for liquor required to determine the licence fee in respect of that assessment period is taken to have been paid or payable for low alcohol beer, except as provided by subsection (5). 5 10
- (5) If, in relation to an assessment or reassessment, a licensee satisfies the Secretary of the Board, or the Board, as the case requires, that the actual percentage of the amount paid or payable for low alcohol beer is higher than 25 per cent, the fee to be paid by the licensee is to be determined having regard to the actual percentage. 15
- (5) Section 86A:
- After section 86, insert:
- Keeping of records concerning low alcohol beer**
- 86A. (1) A licensee must keep full and accurate records of amounts that have been paid or are payable by or on behalf of the licensee for low alcohol beer in order that the fee under section 80 may be properly determined. 20
- Penalty: 20 penalty units.
- (2) A person who is the holder of an off-licence to sell liquor to persons authorised to sell liquor or an off-licence for a brewer must keep records of: 25
- (a) the quantity in litres of low alcohol beer sold or supplied to a person authorised to sell liquor; and
- (b) amounts paid or payable by the person authorised to sell liquor for each of those quantities so sold or supplied. 30
- Penalty: 20 penalty units.
- (3) A person does not commit an offence against this section if the person fails, before the date of assent to the State Revenue Legislation (Amendment) Act 1992, to keep the records required to be kept by this section. 35

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

Registered Clubs Act 1976 No. 31

(1) Section 4 (**Definitions**):

Insert in section 4 (1), in alphabetical order:

5 “**beer**” has the same meaning as it has in the Liquor Act 1982;

“**low alcohol beer**” has the same meaning as it has in the Liquor Act 1982;

(2) Section 15 (**Fees**):

10 (a) From section 15 (2), omit “10 per cent”, insert instead “13 per cent”.

(b) After “liquor” in section 15 (2), insert “(other than low alcohol beer) plus 7 per cent of the amount so paid or payable for low alcohol beer”.

15 (3) Section 15A:

After section 15, insert:

Transitional provision—fee payable for registration period from 16.1.93 to 15.1.94

20 15A. (1) The instalments of a registration fee payable by a registered club in respect of the registration period from 16 January 1993 to 15 January 1994 are:

25 (a) in the case of the instalment payable on or before 15 January 1993—one-half of the registration fee that would have been payable under this Act (if it had not been amended by the State Revenue Legislation (Amendment) Act 1992); and

30 (b) in the case of the instalment payable on or before 15 May 1993—one-half of the registration fee that would be payable under this Act (as amended by the State Revenue Legislation (Amendment) Act 1992, apart from paragraph (a)).

35 (2) The registration fee payable by a registered club in respect of the registration period from 16 January 1993 to 15 January 1994 is the sum of the 2 instalments calculated under subsection (1).

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

(3) To the extent of any inconsistency between this section and clause 18 of the Registered Clubs Regulation 1983, this section prevails.

(4) During the assessment period from 1 July 1991 to 30 June 1992, 25 per cent of the amount paid or payable for beer comprised within the amount paid or payable for liquor required to determine the registration fee in respect of that assessment period is taken to have been paid or payable for low alcohol beer, except as provided by subsection (5). 5
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(5) If, in relation to an assessment or reassessment, a registered club satisfies the Secretary of the Board, or the Board, as the case requires, that the actual percentage of the amount paid or payable for low alcohol beer is higher than 25 per cent, the fee to be paid by the registered club is to be determined having regard to the actual percentage. 15

(4) Section 27B:

After section 27A, insert:

Keeping of records concerning low alcohol beer

27B. (1) A registered club must keep full and accurate records of amounts that have been paid or are payable by or on behalf of the club for low alcohol beer in order that the fee under section 15 may be properly determined. 20

Penalty: 20 penalty units.

(2) A registered club does not commit an offence against this section if the club fails, before the date of assent to the State Revenue Legislation (Amendment) Act 1992, to keep the records required to be kept by this section. 25

Stamp Duties Act 1920 No. 47

Second Schedule—Stamp Duties and Exemptions: 30

From the matter relating to MOTOR VEHICLE CERTIFICATE OF REGISTRATION, omit "2.00" where appearing in the Column headed "Amount of Duty", insert instead "2.50".

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

Totalizator Act 1916 No. 75

- (1) Section 8 (**Distribution of money invested on totalizators established and used at Sydney metropolitan race courses**):
- 5 (a) From section 8 (3) (a) (i), omit “8 per cent”, insert instead “9 per cent”.
- (b) From section 8 (3) (b) (i), omit “6.5 per cent”, insert instead “7.5 per cent”.
- 10 (c) From section 8 (3) (c) (i), omit “5 per cent”, insert instead “6 per cent”.
- (d) From section 8 (3) (d) (i), omit “8 per cent”, insert instead “9 per cent”.
- (e) From section 8 (3) (e) (i), omit “5 per cent”, insert instead “6 per cent”.
- 15 (2) Section 8A (**Distribution of money invested on totalizators other than those to which section 8 applies**):
- (a) From section 8A (3) (a) (i), omit “5 per cent”, insert instead “6 per cent”.
- 20 (b) From section 8A (3) (b) (i), omit “6.5 per cent”, insert instead “7.5 per cent”.
- (c) From section 8A (3) (c) (i), omit “8 per cent”, insert instead “9 per cent”.
- (d) From section 8A (3) (d) (i), omit “5 per cent”, insert instead “6 per cent”.
- 25 (e) From section 8A (3) (e) (i), omit “5 per cent”, insert instead “6 per cent”.
- (f) From section 8A (3) (e1) (i), omit “8 per cent”, insert instead “9 per cent”.

Totalizator (Off-course Betting) Act 1964 No. 1

- 30 Section 13A (**Distribution of money invested in totalizators conducted by the Board**):
- From section 13A (2) (a), omit “6% per centum”, insert instead “7% per centum”.

State Revenue Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF LEGISLATION—*continued*

Win and Place Totalizator Rules 1964 (made under the Totalizator Act 1916)

From Rules 16A and 16B, omit “fourteen eighty-sixths” wherever occurring, insert instead “fifteen eighty-fifths”.
