

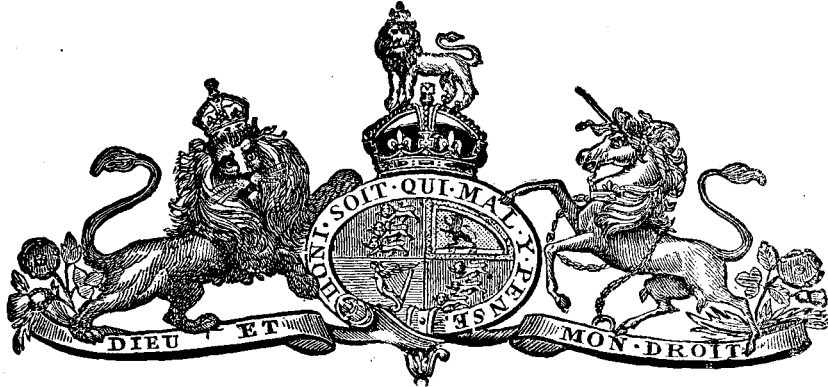
TASMANIA.

THE LIQUOR TAX ACT, 1924.

ANALYSIS.

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Short title and incorporation with 2 Ed. VII. No. 32.
Commencement. 2. Interpretation. 3. Under-Treasurer to be collector of liquor tax. 4. Appointment of deputy-collector. 5. Assignment of duties to officers in Treasury Department. 6. Declaration of secrecy.
Penalty for divulging information.
Collector may supply information to Commissioner of taxes.
Commissioner of taxes may supply information to collector. 7. Quarterly returns of purchases by retailers of liquor.
Proviso.
Tax on purchases. 8. Returns to be signed. 9. Tax to be payable notwithstanding failure to deliver return. | <ol style="list-style-type: none"> 10. Transferror of licence to furnish certain particulars to transferee. 11. Tax payable by club may be recovered from the secretary of the club. 12. Deduction of proportion of tax from rent. 13. Quarterly returns of sales of liquor by wholesale licences.
Collector may obtain information and evidence. 14. Access to books, &c. 15. Recovery of tax. 16. Penalty for failing to deliver returns, delivering false returns, &c. 17. Penalty for fraudulent misstatements in return. 18. Penalty for avoiding or attempting to avoid taxation. 19. Prosecution under Sections 17 or 18 to be commenced within Three years. 20. Penalties not to relieve from tax. 21. Penalty for obstructing officers. 22. Regulations. |
|---|--|

T A S M A N I A

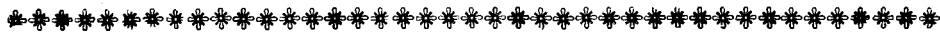


1924.

ANNO QUARTO DECIMO

GEORGII V. REGIS.

No. 34.



AN ACT to impose a Tax on Retailers of
Liquor. [14 March, 1924.]

A.D.
1924.

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

1—(1) This Act may be cited as “The Liquor Tax Act, 1924,” and shall be construed and read as one with “The Licensing Act, 1902,” in this Act referred to as the Principal Act.

Short title and
incorporation
with 2 Ed. VII.
No. 32.

(2) This Act shall come into operation on a day to be proclaimed.

Commencement.

2 In this Act unless the context otherwise requires—

Interpretation.

“Collector” means the Collector of Liquor Tax appointed by this Act:

“Deputy Collector” means the Deputy-Collector of Liquor Tax appointed under this Act:

“Licence” means a licence or other authority granted under the Principal Act for the sale of liquor by the grantee:

“Publican” means the holder of a licence in respect of an hotel, a public house, or a railway refreshment room:

Liquor Tax.

A.D. 1924.

“Retailer of liquor” means the holder of any licence, other than a wholesale licence or an importer’s licence, and a registered club within the meaning of Part IX. of the Principal Act.

Under-Treasurer to be Collector of Liquor Tax.

3 The collection and recovery of the tax imposed by this Act shall be under the control, direction, and management of the Under-Treasurer, who for the purposes of this Act is hereby appointed, and styled “The Collector of Liquor Tax.”

Appointment of Deputy-Collector.
13 Geo. V. No. 25.

4—(1) Subject to the provisions of “The Public Service Act, 1923,” the Governor may appoint a Deputy-Collector of Liquor Tax.

(2) The Collector may from time to time by writing under his hand delegate to the Deputy Collector all or any of his powers and functions under this Act (except this power of delegation).

(3) Every delegation under this section shall be revocable at will, and no delegation shall prevent the exercise of any power or function by the Collector

Assignment of duties to officers in Treasury Department.

5 The Treasurer may assign to any officer in the Treasury Department such duties and functions under this Act as he thinks fit.

Declaration of secrecy.

Cf. 3 Geo. V No. 26, s. 5.

6—(1) The Collector, the Deputy-Collector, and all officers to whom any duties or functions are assigned by the Treasurer under this Act shall be bound to secrecy by statutory declaration in the prescribed form.

Penalty for divulging information.

Cf. No. 37 of 1922 (Com.), s. 12 (2).

(2) Any person who makes such statutory declaration and divulges any information acquired by him in the exercise of his duties under this Act, otherwise than in the performance of such duties, shall be liable to a penalty of Fifty Pounds or Three months imprisonment.

Collector may supply information to Commissioner of Taxes.

Cf. 6 Geo. V. No. 40, s. 2.

(3) Notwithstanding anything herein contained to the contrary it shall be lawful for the Collector to furnish the Commissioner of Taxes with any information which has been obtained by him in the exercise of his duties under this Act, and the furnishing of such information shall not be deemed to be a contravention of Subsection (1) of this section.

Commissioner of Taxes may supply information to Collector.

1 Geo. V. No. 47.

(4) Notwithstanding anything contained in “The Land and Income Taxation Act, 1910,” it shall be lawful for the Commissioner of Taxes to furnish the Collector with any information which has been obtained by him in the exercise of his duties under that Act, and which is required by the Collector for the purposes of this Act, and the furnishing of such information shall not be deemed to be a contravention of the firstmentioned Act.

Quarterly returns of purchases by retailers of liquor.

Cf. No. 42 of 1922 (N.S.W.), s. 2.

Cf. 5 Geo. V., c. 8 (Canada), s. 9 (7).

7—(1) Every retailer of liquor shall, on or before the Thirtieth day of January, the Thirtieth day of April, the Thirtieth day of July, and the Thirtieth day of October, in the years One thousand nine hundred and twenty-four, and One thousand nine hundred and twenty-five, and on or before the Thirtieth day of January, One thousand nine hundred and twenty-six, deliver to the Collector a return in the prescribed

Liquor Tax.

form setting forth in respect of the period of Three months immediately preceding the month in which such return is required to be delivered, the quantities of liquor of the various kinds purchased and delivered — A.D. 1924.

- i. In the case of a publican, for or upon any premises in respect of which a licence was held by him on the First day of the month in which the return is to be delivered, or any premises or place upon or at which the holder for the time being of such licence was authorised to sell liquor :
 - ii. In the case of the holder of a packet licence, for or upon the vessel in respect of which such packet licence was held by him on the First day of the month in which the return is to be delivered : and
 - iii. In the case of a registered club, for or upon any premises occupied by the club during the period or any portion of the period in respect of which the return is to be delivered—
- and the names and addresses of the persons from whom such liquor was purchased, and the gross amount (including any duty thereon) paid or payable by such retailer of liquor therefor : Provided, however, that the First return to be delivered under this subsection shall be in respect of the period of Three months ending on the Thirty-first day of March, in the year One thousand nine hundred and twenty-four, and shall—
- Proviso
- (a) If this Act shall come into operation on or before the Thirty-first day of March in such last mentioned year, be delivered on or before the Thirtieth day of April in that year : and
 - (b) In any other case, be delivered on or before the Thirtieth day after such coming into operation.

(2) At the time fixed by Subsection (1) of this section for the delivery of any such return as aforesaid, there shall be payable and paid to the Collector, in aid of the Consolidated Revenue, by the person required to make such return, a tax, at the rate of Four Pounds Five Shillings per centum on the gross amount (including any duty thereon), paid or payable for all liquor with respect to which such return as last aforesaid is required to be delivered by him : Provided, however, that any person required to pay a tax under this subsection shall be entitled to a rebate from the tax payable by him in respect of the period covered by any return delivered by him, of an amount equal to One-fourth of the yearly licence fee payable under the Principal Act in respect of the premises or vessel with regard to which such licence is held, or, if such One-fourth exceeds the tax for such period, to a rebate of an amount equal to such tax. Tax on purchases.

8 Every return required to be delivered by any person to the Collector under this Act shall be signed as follows :— Returns to be signed.

1. Where such person is a company by the chief executive officer, manager, or secretary of the company :

Liquor Tax.

A.D. 1924.

- ii. Where such person is a registered club by the secretary of the club : and
- iii. In any other case by the person required to deliver the same.

Tax to be payable notwithstanding failure to deliver return

9 The neglect or omission by any person to deliver any return under this Act, or the omission from any return of the particulars of the purchase and delivery of any liquor which ought to have been included in such return, shall not relieve the person who delivered or was liable to deliver such return from the liability to pay the tax payable in respect of such purchase, and such tax shall, notwithstanding any such neglect or omission as aforesaid, be and be deemed to have been due and payable at the time when the return was made in which the particulars of the purchase ought to have been included, or in the case of the failure to deliver a return at the time when such return should have been delivered.

Transferror of licence to furnish certain particulars to transferee.
Cf. No. 42 of 1919 (N.S.W.), s. 35 (2).

10 Every transferror of any such licence as is referred to in Section Twenty-five of the Principal Act shall, at the time of such transfer, furnish the transferee (if so required by him), with a statutory declaration made by such transferror, setting forth the particulars required by Subsection (1) of Section Seven of this Act, with respect to the period elapsing since the expiration of the last preceding period in respect of which returns under this Act were required to be delivered to the Collector.

Tax payable by club may be recovered from the secretary of the club.

11 The liability of a registered club to deliver any return under this Act shall also constitute a liability on the part of the secretary of the club, and, where any tax under this Act is payable by a registered club, such tax may, in default of payment thereof by the club, be recovered from the secretary of the club : Provided, however, that any such secretary as aforesaid, who has paid any such tax, may recover in any court of competent jurisdiction the amount of tax so paid by him from any person who was a member of the club during the period, or any portion of the period, with respect to which the tax was payable by the club.

Deduction of proportion of tax from rent.
Cf. *ibid.*, s. 33.

12 Any person who has paid any sum by way of tax in respect of any period and premises with regard to which a return has been delivered by him as required by this Act, shall, notwithstanding any agreement to the contrary, whether made before or after the commencement of this Act, be entitled to deduct from any rent payable by him in respect of such premises, or to recover in any court of competent jurisdiction from his landlord, a sum equal to Five-seventenths of the gross tax payable by him in respect of such period and premises ; and, notwithstanding any such agreement as aforesaid, where any such lastmentioned sum is so deducted from such rent, or paid by or recovered from such landlord, such landlord may in like manner deduct from any rent payable by him in respect of such premises, or may recover from the person to

Liquor Tax.

whom such lastmentioned rent is payable an amount equal to the sum so deducted or paid or recovered, and so on until the landlord to whom the rent is payable is not himself a tenant of another person. For the purpose of this section the expression "gross tax" means the amount of tax imposed by Subsection (2) of Section Seven of this Act before any deduction has been made therefrom in respect of the rebate referred to in that subsection

A.D. 1924.

13—(1) Every holder of a wholesale licence or importer's licence shall, at each respective time fixed by Subsection (1) of Section Seven of this Act for the delivery of returns by retailers of liquor, furnish the Collector with a return in the prescribed form, setting forth the name and address of every retailer of liquor to whom such holder sold any liquor during the period of Three months immediately preceding the month in which such return is to be furnished by such holder, and the total amount (including any duty thereon) paid or payable by such retailer of liquor for the liquor so sold to him.

Quarterly returns of sales of liquor by wholesale licencees.
Cf. *ibid.*, s. 36.

(2) The Collector may, in relation to any of the matters dealt with in this Act, by notice in writing, served by post, require any person whether liable to the payment of any tax hereunder or not—

Collector may obtain information and evidence.
Cf. No. 37 of 1922 (Com.), s. 97 (1).

- i. To furnish him with such information either verbally or in writing as he may require ; and
- ii. To produce all books, documents, and other papers whatsoever in his custody or under his control.

14 The Collector, or any officer authorised by him in that behalf, shall at all times have full and free access to all buildings, places, books, documents, and other papers for any of the purposes of this Act, and for that purpose may make extracts from or copies of any such books, documents, or papers.

Access to books, &c.
Cf. *ibid.*, s. 96.

15 The amount of any tax payable under this Act shall be deemed to be a debt due to His Majesty and may be sued for and recovered under "The Crown Remedies Act, 1891": Provided, however, that the same may, without prejudice to any rights of His Majesty under the foregoing provision of this section, be sued for and recovered in any court of competent jurisdiction by the Collector in his official name.

Recovery of tax.
55 Vict., No. 25.

16—(1) Any person who—

- i. Fails or neglects to duly deliver any return or furnish any information, or comply with any requirement of the Collector as, and when required by this Act, or by the Collector : or
- ii. Without just cause shown by him refuses or neglects to produce any book, document, or paper required of him by the Collector : or

Penalty for failure to deliver returns, delivering false returns, &c.
Cf. No. 37 of 1922 (Com.) s. 66.

Liquor Tax

A.D. 1924.

iii. Delivers a return which is false in any particular, or gives any false information, whether verbally or in writing—

shall be liable to a penalty of not less than One Pound, nor more than One hundred Pounds.

(2) A prosecution in respect of an offence against Paragraph i. of Subsection (1) of this section may be commenced at any time.

(3) Any person, who after conviction for an offence against Paragraphs i. or ii. of Subsection (1) of this section, continues to fail to comply with the requirements of this Act, or of the Collector, in respect of which he was convicted, shall be deemed to be guilty of an offence against Section Eighteen of this Act, and shall be punishable as in that section provided.

(4) It shall be a defence to any prosecution for an offence against Paragraph iii. of Subsection (1) of this section if the defendant proves that the false particulars, or information, were or was given in good faith and without negligence.

Penalty for fraudulent misstatements in return.
Cf. *ibid.*, s. 68.

17 Any person who, with intention to defraud, delivers any return which is false in any particular, or with such intention omits any particulars or information which should be included therein, shall be liable to a penalty of not less than Fifty Pounds, nor more than Five hundred Pounds, and to payment of an amount, by way of further penalty, equal to treble the amount of the tax, which would have been avoided if the return had been accepted as correct.

Penalty for avoiding or attempting to avoid taxation.
Cf. *ibid.*, s. 69.

18 Any person who, by any wilful act, default, or neglect, or by any fraud, act, or contrivance whatsoever, avoids or attempts to avoid taxation under this Act, shall be liable to a penalty of not less than Fifty Pounds, nor more than Five hundred Pounds, and to payment of an amount, by way of further penalty, equal to treble the amount of the tax, payment whereof he has avoided or attempted to avoid.

Prosecution under Sections 17 or 18 to be commenced within 3 years.
Cf. *ibid.*, s. 70.

19 A prosecution in respect of an offence against either of the Two last preceding sections may be commenced at any time within Three years after the commission of the offence.

Penalties not to relieve from tax.
Cf. *ibid.*, s. 71.

20 Payment of penalties under this Act shall not relieve any person from liability to payment of any tax for which he would otherwise be liable.

Penalty for obstructing officers
Cf. *ibid.*, s. 72.

21 Any person who obstructs or hinders the Collector or any officer acting under the instructions of the Collector, in discharge of his duties under this Act, shall be liable to a penalty of not less than One Pound, nor more than Fifty Pounds.

Liquor Tax.

22 The Governor may make regulations prescribing all matters A.D. 1924.
which by this Act are required, or permitted to be prescribed, or which —
are necessary or convenient to be prescribed, for giving effect to this Regulations.
Act, and for prescribing penalties of not less than One Pound, nor
more than Twenty Pounds, for any breach of the regulations.

