

1991 - No. 197

## LIQUOR ACT 1982 - REGULATION

(Relating mainly to penalties)

NEW SOUTH WALES



*[Published in Gazette No. 59 of 19 April 1991]*

HIS Excellency the Governor, with the advice of the Executive Council, and in pursuance of the Liquor Act 1982, has been pleased to make the Regulation set forth hereunder.

I. R. CAUSLEY  
Chief Secretary.

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### Commencement

1. This Regulation commences on 1 May 1991.

### Amendments

2. The Liquor Regulation 1983 is amended:
  - (a) by omitting from clause 57 (3) the words "the tenth day" and by inserting instead the words "21 days";
  - (b) by omitting clause 57A and by inserting instead the following clauses:

#### **Late returns and instalments**

57A (1) The penalty for not submitting a return in accordance with clause 57 is an amount of \$100 plus a daily penalty, until the return is submitted, of 0.15 per cent of the duty instalment payable for the quarter concerned.

(2) The penalty for not paying a duty instalment in the amount required and within the time allowed under clause 57 is an amount of \$100 plus a daily penalty, until payment is made, of 0.15 per cent of the duty in arrears on the due date.

(3) A hotelier who, but for this subclause, would be liable to pay a penalty under both subclauses (1) and (2) in respect of the same quarterly period is by this subclause excused from the liability to pay the lesser of those penalties (or, in a case where the penalties are in equal amounts, one of those penalties).

(4) A penalty under this clause is payable by the hotelier concerned to the Board.

(5) The Board may, in a particular case or class of cases, remit or waive the whole or part of any penalty payable under this clause.

(6) If a hotelier does not submit a return in accordance with clause 57, the Board may, taking into account any previous known turnover of approved amusement devices operated on the licensed premises and such other evidence as may be available to it, make an estimate of the turnover of approved amusement devices operated on the licensed premises during the period in respect of which the return was required.

(7) Until the contrary is proven, the Board's estimate under subclause (6) is to be taken, for the purposes of any proceedings for the recovery of duty or a penalty payable under this Division, to be the turnover of approved amusement devices on the licensed premises during the period in question.

**Application of amounts credited**

57AB. (1) The liability of a hotelier to pay duty in respect of a quarter is reduced to the extent of any amount standing to the credit of the hotelier in the accounts of the Board at the date the payment is due.

(2) Money credited to a hotelier in the accounts of the Board may be appropriated by the Board in satisfaction of the whole or part of any duty or penalty payable by the hotelier under this Division, but may not be otherwise appropriated by the Board for or toward the discharge of any debts of the hotelier.

**EXPLANATORY NOTE**

The object of this Regulation is to amend the Liquor Regulation 1983 so as:

- (a) to extend the time available to hoteliers to pay quarterly duty on the turnover of approved amusement devices from 10 days to 21 days after the end of the relevant quarter;
  - (b) to remove the limit on the time during which penalties incurred by hoteliers who do not submit returns relating to that turnover on time, or who are late in paying the appropriate duty on the turnover, continue to accrue;
  - (c) to delete the provision that failure to lodge a return, pay the appropriate duty or pay the relevant penalty automatically (2 months after the due date) revokes the hotelier's authority to keep approved amusement devices on the licensed premises;
  - (d) to allow the Liquor Administration Board to estimate the turnover in cases where the hotelier does not submit a return; and
  - (e) to specify the way in which any money standing to the credit of a hotelier in the accounts of the Board is to be applied.
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