

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

(Restored to Notice Paper pursuant to Resolution, 22 April 1983)

(SENATOR CHIPP)

No 8**A BILL**

FOR

**An Act relating to the assessment and collection of a tax
imposed on expenditure on the advertising of liquor**

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title

1. This Act may be cited as the *Liquor Advertising Tax Assessment Act 1981* [1983].

Commencement

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

Interpretation

3. In this Act—

“advertising” means all activities which have as their purpose, or one of their purposes, the encouragement of the consumption of goods or the conveying of information concerning the existence or availability of

goods, and includes any contribution to the cost of sporting events or entertainment which has the effect of associating those events or that entertainment with particular goods;

“Commissioner” means the Commissioner of Taxation;

“company” includes natural persons and all bodies or associations corporate or unincorporate; 5

“liquor” means a beverage that contains more than 1.15% by volume of ethyl alcohol;

“marketing” means the sale of goods, and includes all activities related to the sale of goods; 10

“register” means the register established under section 4; and

“registered company” means a company registered under section 4.

Registration of companies

4. (1) The Commissioner shall maintain a register of companies engaged in the manufacture or marketing, or the manufacture and marketing, of liquor. 15

(2) Within 90 days after the commencement of this Act, each company engaged in the manufacture or marketing, or the manufacture and marketing, of liquor shall make application in accordance with a prescribed form to the Commissioner for registration as a registered company.

(3) The Commissioner shall enter in the register the name of each company which has made application under sub-section (2). 20

Returns of advertising expenditure

5. (1) Each registered company shall, within 60 days after 30 June in 1983 and in each succeeding year, make a return to the Commissioner, in accordance with a prescribed form, disclosing all expenditure by that company in respect of advertising of liquor. 25

(2) A company shall not, in a return under sub-section (1), provide any information which is false or misleading in a material particular.

(3) The Commissioner may require a registered company to provide such information as is necessary to enable a determination and assessment to be made under section 6, and a registered company shall comply with such requirement. 30

Determination of advertising expenditure and assessment of tax

6. (1) As soon as possible after 30 June in 1983 and in each succeeding year the Commissioner shall determine the expenditure by each registered company in respect of advertising of liquor, and make an assessment of the tax payable on that expenditure. 35

(2) As soon as possible after the making of a determination and assessment under sub-section (1), the company in respect of which that determination and assessment has been made shall be notified of the determination and assessment in writing. 40

Objections and appeals

7. Part V, Division 2 of the *Income Tax Assessment Act 1936* applies in respect of determinations and assessments made under section 6 as if those determinations and assessments were assessments under that Act, as if tax under this Act were income tax under that Act and as if a registered company under this Act were a taxpayer under that Act.

Tax payable

8. (1) Tax is payable on the expenditure in respect of advertising of liquor by a company at the rate provided by the Parliament.

(2) Tax payable under sub-section (1) shall be payable at the expiration of 60 days after the service of a notification of a determination and assessment under section 6 in respect of that tax.

Penalty for unpaid tax

9. (1) If any tax remains unpaid after the time when it becomes payable, additional tax shall be payable at the rate of 10% per annum on the amount unpaid, computed from that time or, where an extension of time has been granted under section 10, from such date as the Commissioner determines, not being a date prior to the date on which the tax was originally payable; provided that the Commissioner may in any case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.

(2) Notwithstanding anything contained in this section, the Commissioner may sue for recovery of any tax unpaid immediately after the expiration of the time when it becomes payable.

Extension of time for payment, &c.

10. The Commissioner may in any case grant such extension of time for payment of tax, or permit payment to be made by such instalments and within such time as he considers the circumstances warrant, and in such case the tax shall be payable accordingly.

Recovery of tax

11. Tax when it becomes payable shall be a debt due to the Commonwealth, and payable to the Commissioner in the manner and at the place prescribed.

12. Any tax unpaid may be sued for and recovered in any court of competent jurisdiction by the Commissioner suing in his official name.

Offences and penalties

13. A company shall not fail to comply with any provision of section 4 or 5. Penalty: \$10,000.

Regulations

14. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted by this Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to this Act.