

NORTHERN TERRITORY OF AUSTRALIA

BUSINESS FRANCHISE ACT

As in force at 15 July 2001

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NORTHERN TERRITORY OF AUSTRALIA

As in force at 15 July 2001

BUSINESS FRANCHISE ACT

An Act to provide for the licensing of certain wholesalers and retailers

Part I Preliminary

1 Short title

This Act may be cited as the *Business Franchise Act*.

2 Commencement

This Act shall come into operation or be deemed to have come into operation, as the case may be, on 1 September 1981.

3 Interpretation

(1) In this Act, unless the contrary intention appears:

Commissioner means the person for the time being holding the office of Commissioner of Taxes under the *Taxation (Administration) Act*.

corporation has the same meaning as in the Corporations Act 2001.

employee of the Commissioner means an employee as defined in the *Public Sector Employment and Management Act*, who is employed in the office of the Commissioner.

group licence, in relation to tobacco or petroleum products, means a group licence which is in force under this Act and relates to a group of tobacco merchants or petroleum products merchants, as the case may be.

licence means a licence granted or renewed under this Act.

licensed premises means premises specified in a licence as premises which are to be used for or in connection with the business in respect of which a licensee is licensed.

licensee means the holder of a licence.

motor spirit includes petrol and any other fuel prescribed for the purposes of this definition.

person includes a body or association, whether corporate or unincorporate, and a partnership.

petroleum products means:

- (a) a petroleum or shale product used or capable of use in a diesel engine; or
- (b) a motor spirit (whether or not derived from petroleum or shale);
- (c) a petroleum or shale spirit having a flashpoint of less than 23° celsius when tested in an Abel Pensky closed test apparatus;
- (d) any combination of substances referred to in paragraphs (a), (b) or (c) with or without any other additive; or
- (e) a substance prescribed for the purposes of this definition,

but does not include:

- (f) aviation gasoline;
- (g) solvents;
- (h) liquid petroleum gas;
- (j) liquified natural gas;
- (k) special boiling point spirits; or
- (m) a substance or combination of substances prescribed under subsection (10).

relevant period:

- (a) in relation to a licence which, if granted, would be granted for and expire at the end of a month specified in Column 1 of the Schedule, means the preceding month specified opposite that month in Column 2 of the Schedule; and
- (b) in relation to a licence which, if granted, would be granted for a period greater than one month, means the period of equal duration to the proposed period of the licence expiring at the end of the month immediately preceding the month in which

the application for the licence is made.

sale include:

- (a) the supply for or in expectation of reward or a benefit paid or provided, or to be paid or provided, by the person supplied or another person, whether or not any person was or is under an obligation to pay or provide a reward or benefit; and
- (b) the supply in satisfaction or part satisfaction of an existing or future debt or other obligation, whether or not the supply was to the person to whom the debt or obligation was or will be owed.

tobacco means tobacco prepared for consumption, and includes a mixture that contains tobacco and is intended to be consumed, and a wrapping, package or container in which tobacco is sold, purchased, received or handled.

vending machine means a machine, device or contrivance that is constructed to contain articles or a substance that may be obtained therefrom by an operation that involves the insertion in the machine, device or contrivance of a banknote, coin, token or similar object.

voting share has the same meaning as in the Corporations Act 2001.

- (2) A reference in this Act to premises includes a reference to all or a part of any:
 - (a) land;
 - (b) building or structure (including a tank or container and a building or structure of a temporary nature or that is capable of being moved or transported); and
 - (c) vehicle, vessel or aircraft.
- (3) A sale of a petroleum product or tobacco outside of the Territory in the course of wholesaling or retailing shall, for the purposes of this Act, be deemed as having been made in the Territory if the terms of the sale, whether express or implied, or of a contract for the sale:
 - (a) require either party to deliver or to arrange delivery of; or
 - (b) contemplates the delivery of,

the petroleum product or tobacco into or within the Territory or, whether or not a term of the sale or contract, the petroleum product or tobacco is in fact delivered into the Territory.

- (5) The presence on premises of a vending machine from which tobacco or petroleum products may be obtained shall be deemed to constitute carrying on the business of selling tobacco or petroleum products as the case may be, on those premises by the occupier of the premises, unless the machine is owned by a licensee and operated in accordance with his licence.
- (6) A reference in this Act to a person who:
- (a) sells tobacco or petroleum products; or
 - (b) carries on the business of selling tobacco or petroleum products,
- does not extend to a person who, as an agent or employee of such a person, sells tobacco or petroleum products or carries on such a business.
- (7) A reference in this Act to the carrying on of the business of selling tobacco or petroleum products includes a reference to the selling of tobacco or petroleum products either alone or in conjunction with other merchandise and the carrying on of that business as part of or in conjunction with any other business.
- (8) A reference in this Act to:
- (a) a holder of a group licence includes a reference to each person whose name is, under section 17(3), specified in the group licence; and
 - (b) the application for or the grant of a licence includes a reference to the application for the renewal, or the renewal, of a licence.
- (10) The Regulations may prescribe a substance as not being a petroleum product for the purposes of this Act.

4 Act to bind Crown

This Act binds the Crown.

Part II Application to business groups

5 Membership of group

- (1) For the purposes of this Act, a person is a member of a group of tobacco merchants or of a group of petroleum products merchants if:
 - (a) he is one of the persons who constitutes the group; and
 - (b) there is not in force a determination under subsection (2) or (4) to the effect that the person is not a member of the group.
- (2) The Commissioner may, by writing under his hand, determine that a person who would, but for the determination, be a member of a group referred to in subsection (1) is not a member of the group for the purposes of this Act if the Commissioner is satisfied that the person:
 - (a) has continuously carried on, and intends to continue to carry on, the business of selling tobacco or petroleum products, as the case may be, independently of the group; and
 - (b) is not subject to control by another member of the group.
- (3) The Commissioner shall not make a determination under subsection (2) so as to exclude a person from a group if that person is or was, on the date of the determination, a corporation which, by reason of section 50 of the Corporations Act 2001, is to be deemed, for the purposes of that Act, to be related to another corporation which is a member of that group.
- (4) The Commissioner may, by writing under his hand, determine that a person who would, but for the determination, be a member of a group referred to in subsection (1) is not a member of any group for the purposes of this Act if the Commissioner is satisfied that the person is not carrying on, and has no intention of carrying on, the business of selling tobacco or petroleum products, as the case may be.
- (5) A determination made under subsection (2) or (4) shall come into force at the time when it is made and shall continue in force until it is revoked by the Commissioner and notice of the revocation has been served on the person in respect of whom the determination was made.

- (6) Notice of a determination made under subsection (2) or (4) shall be given by the Commissioner to the person in respect of whom the determination was made and to every member of the group concerned who the Commissioner considers is carrying on tobacco wholesaling or the wholesaling of petroleum products, as the case may be.
- (7) The Commissioner may, at any time, revoke a determination made under subsection (2) or (4).
- (8) Notice of a determination made under subsection (2) or (4), or the revocation of such a determination, shall be given by the Commissioner to the person in respect of whom the determination was made and to every member of the group concerned who the Commissioner considers is carrying on the business of selling tobacco or petroleum products, as the case may be.

6 Grouping of corporations

For the purposes of this Act, 2 corporations constitute a group carrying on the business of selling tobacco or petroleum products, as the case may be, if they are, by reason of section 50 of the Corporations Act 2001, to be deemed, for the purposes of that Act, to be related to each other.

7 Grouping where employees used in another business

- (1) For the purposes of this Act, if:
 - (a) an employee of an employer, or 2 or more employees of an employer, performs or perform duties solely or mainly for or in connection with a business of selling tobacco or petroleum products, as the case may be, carried on by that employer and another person or other persons or by another person or other persons; or
 - (b) an employer has, in respect of the employment of or the performance of duties by one or more of his employees, an agreement with another person or other persons relating to a business of selling tobacco or petroleum products, as the case may be, carried on by that other person or those other persons, whether alone or together with another person or other persons,that employer and:
 - (c) each such other person; or
 - (d) both or all of those other persons,

constitute a group.

- (2) In subsection (1)(b), an agreement includes an agreement, arrangement or undertaking:
 - (a) whether formal or informal;
 - (b) whether expressed or implied; and
 - (c) whether or not the agreement, arrangement or undertaking includes provisions in respect of the supply of goods or services or goods and services.

8 Grouping of commonly controlled businesses

- (1) A reference in this section to 2 businesses does not include a reference to 2 businesses:
 - (a) both of which are owned by the same person, not being a trustee, or by the trustee or trustee of a trust; or
 - (b) one of which is the business of selling tobacco and the other that of selling petroleum products.
- (2) For the purposes of this Act, where the same person has, or the same persons have together, a controlling interest, as referred to in subsection (3), in each of 2 businesses, the persons who carry on those businesses constitute a group.
- (3) For the purposes of subsection (2), the same person has, or the same persons have together, a controlling interest in each of 2 businesses if that person has, or those persons have together, a controlling interest under any of the following paragraphs in one of the businesses and a controlling interest under the same or another of the following paragraphs in the other business:
 - (a) a person has, or persons have together, a controlling interest in a business, being a business carried on by a corporation, if the directors, a majority of the directors or one or more of the directors, being a director or directors who is or are entitled to exercise a majority in voting power at meetings of the directors of the corporation are or is accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of that person or of those persons acting together;
 - (b) a person has, or persons have together, a controlling interest in a business, being a business carried on by a corporation that has a share capital, if that person or those persons acting together could, whether directly or indirectly, exercise, control

the exercise of, or substantially influence the exercise of, 50% or more of the voting power attached to voting shares issued by the corporation;

- (c) a person has, or persons have together, a controlling interest in a business, being a business carried on by a partnership, if that person or those persons:
 - (i) owns, or own together, (whether beneficially or not) 50% or more of the capital of the partnership; or
 - (ii) is, or are together, entitled (whether beneficially or not) to 50% or more of the profits of the partnership;
 - (d) a person has, or persons have together, a controlling interest in a business, being a business carried on under a trust, if that person (whether or not as the trustee of another trust) is the beneficiary, or those persons (whether or not as the trustees of another trust) are together the beneficiaries, in respect of 50% or more of the value of the interests in the first-mentioned trust;
 - (e) a person has a controlling interest in a business if, whether or not he is a trustee of a trust, he is the sole owner of the business, or persons, being 2 or more trustees of a trust, have a controlling interest in a business if they are the owners of the business.
- (4) Where a corporation has a controlling interest under subsection (3) in a business, it shall be deemed to have a controlling interest in any other business in which another corporation, which, by virtue of section 50 of the Corporations Act 2001, is related to it, has a controlling interest.
- (5) Where:
- (a) a person has, or persons have together, a controlling interest under subsection (3) in a business; and
 - (b) the person or persons who carries or carry on that business has or have such a controlling interest in another business,
- the person or persons referred to in paragraph (a) shall be deemed to have a controlling interest in the business referred to in paragraph (b).
- (6) Where:
- (a) a person is a beneficiary under a trust; or

(b) two or more persons together are beneficiaries under a trust, in respect of 50% or more of the value of the interests in that trust and the trustee or trustees of that trust has or have, under subsection (3), a controlling interest in a business, that beneficiary or those beneficiaries shall, for the purposes of subsection (3), be deemed to have a controlling interest in that business.

9 Smaller groups subsumed into larger groups

- (1) Notwithstanding any other provision of this Act, other than subsection (2), where a person is, whether or not by virtue of this section, a member of 2 or more groups carrying on the business of selling tobacco or petroleum products as the case may be, (each of which is in subsection (2) referred to as a smaller group), all of the members of those groups constitute, for the purpose of this Act, one group.
- (2) Except for the purpose of determining whether a group is constituted under subsection (1), a group which, but for this subsection, would be a smaller group, ceases to be a group if its members are members of a group constituted under subsection (1).

10 Beneficiary under discretionary trust

A person who, as the result of the exercise of a power or discretion by a trustee of a discretionary trust, by another person or by that trustee and another person, may benefit under that trust shall be deemed, for the purposes of this Act, to be a beneficiary in respect of 50% or more of the value of the interests in that trust.

Part III Licensing authority

11 Powers of Commissioner, &c.

- (1) The Commissioner or an employee of the Commissioner authorized by him in that behalf may, at any time:
 - (a) enter and remain on premises, not being residential premises at which, or at which the Commissioner or his authorized employee, as the case may be, reasonably suspects, the business of selling tobacco or petroleum products is carried on or which is, or which he reasonably suspects is, being used for the storage or custody of accounts, records, books or documents relating to the sale or purchase of tobacco or petroleum products;

- (b) take copies of, or extracts or notes from, accounts, records, books or documents relating to the sale or purchase of tobacco or petroleum products; or
 - (c) request a person found in or upon premises used for the sale or purchase of tobacco or petroleum products or on which tobacco or petroleum products is stored for sale or purchase:
 - (i) to produce accounts, records, books or documents which relate to, or which the Commissioner or his authorized employee, as the case may be, reasonably suspects relate to, the sale or purchase of tobacco or petroleum products and which, at the time of the request, are in the possession or under the control of that person; and
 - (ii) to answer a question with respect to such accounts, records, books or documents or the sale or purchase of tobacco or petroleum products.
- (1A) The occupier of premises on which the Commissioner or his authorized employee is permitted under this section to enter and remain, and all persons on the premises with the occupier's approval, shall, on request, provide the Commissioner or the Commissioner's authorized employee, as the case may be, with all reasonable facilities and assistance to enable the Commissioner or that employer to effectively exercise his powers under this section.

Penalty: \$5,000.

- (2) A person shall not:
- (a) hinder or obstruct the Commissioner or an employee of the Commissioner authorized by the Commissioner in the exercise of his powers under subsection (1);
 - (b) fail to comply with a request under subsection (1)(c) of the Commissioner or an employee of the Commissioner authorized by the Commissioner; or
 - (c) furnish to the Commissioner or an employee of the Commissioner authorized by the Commissioner, information which is false or misleading in a material particular.

Penalty: \$5,000.

- (3) A person is not guilty of an offence against subsection (2)(b) by reason of his failure to answer a question if he proves to the satisfaction of the court that he did not know, and could not with reasonable diligence have ascertained, the answer to the question.

- (4) A person is not excused from answering a question, if required to do so under subsection (1)(c), on the ground that the answer might tend to criminate him or make him liable to a penalty, but the information furnished by him shall not be admissible against him in any proceedings, civil or criminal, other than proceedings for an offence against subsection (2).

12 Power of Commissioner to require information

- (1) The Commissioner may, by notice in writing, require a person:
- (a) to furnish him with such information as the Commissioner requires; or
 - (b) to attend and give evidence before the Commissioner or before an employee of the Commissioner authorized by the Commissioner in that behalf,

for the purpose of inquiring into or ascertaining that or any other person's liability or entitlement under this Act, and may require that person to produce all books, documents and other papers in his custody or under his control relating thereto.

- (2) The Commissioner may require information or evidence referred to in subsection (1) to be given on oath, or to be given by statutory declaration, and, for that purpose, he or the employee of the Commissioner so authorized by him may administer an oath.
- (3) The Regulations may prescribe scales of expenses to be allowed to persons required under this section to attend before the Commissioner or an employee of the Commissioner authorized by the Commissioner.
- (4) A person who fails or neglects duly to furnish information or to comply with a requirement under this section of the Commissioner or employee of the Commissioner authorized by the Commissioner, is guilty of an offence.

Penalty: \$5,000.

- (6) Nothing in this or any other Act prevents the Auditor-General from disclosing any information communicated or publishing any document provided to him in pursuance of subsection (5)(aa) if the disclosure or publication does not directly or indirectly divulge information identifying the affairs of a particular person.

12A Search warrants

- (1) The Commissioner or an employee authorized for that purpose by the Commissioner may apply to a Magistrate for a warrant to search premises if the Commissioner or that employee has reasonable grounds for believing that:
 - (a) any records are to be found there, being records to which the Commissioner or the employee would have access if they were kept on premises to which the Commissioner or the employee has access; or
 - (b) tobacco or a petroleum product in excess of that reasonably required for personal use by persons in occupation of those premises is to be found there.
- (2) A Magistrate to whom an application is made under subsection (1) may, if satisfied that there are reasonable grounds for doing so, issue a search warrant authorizing the Commissioner or the employee to enter and remain on the premises for the purpose referred to in subsection (3).
- (3) Subject to the terms of the warrant, a warrant under subsection (2) authorizes the Commissioner or the employee to whom it is issued to carry out on or in respect of the relevant premises all of the powers conferred by section 11.
- (4) Nothing in this section limits or restricts any power conferred on the Commissioner or an employee by section 11.

12B Seizure of tobacco or petroleum product

- (1) Any tobacco or petroleum product:
 - (a) in a quantity in excess of that reasonably required for personal use; and
 - (b) which the Commissioner reasonably believes is evidence of an offence by any person,may be taken and kept in custody by the Commissioner until proceedings for such an offence have been heard and dealt with.
- (2) When taking tobacco or a petroleum product under subsection (1), the Commissioner shall tender a receipt to the person from whom it is taken.
- (3) This section does not apply to tobacco or a petroleum product in the possession of the driver of a motor vehicle.

- (4) This section does not confer on the Commissioner any right of access to premises in addition to the right conferred by section 11 or by a warrant under section 12A.

12C Realization of value of seized tobacco or petroleum product

- (1) The Commissioner may apply to the Supreme Court for an order under this section in respect of tobacco or a petroleum product taken and kept in custody under section 12B.
- (2) An application under subsection (1) may be heard and dealt with by the Supreme Court in its summary jurisdiction.
- (3) The Supreme Court may, if it thinks fit, require the Commissioner to give notice of an application under subsection (1) to a person who the Court has reason to believe has an interest in the tobacco or petroleum product.
- (4) A person having an interest in tobacco or a petroleum product the subject of an application under subsection (1) is entitled to appear and to adduce evidence at the hearing of the application.
- (5) If at the hearing of the application under subsection (1) evidence is given that the tobacco or petroleum product was in the possession of a person for sale in the course of carrying on a business of selling tobacco or petroleum products, the Court may:
- (a) by order, empower the Commissioner to sell the tobacco or petroleum product in such manner, and subject to such directions, if any, as the Court specifies, and to pay the proceeds of sale into Court; or
 - (b) at the request of a person appearing to the Court to have an interest in the tobacco or petroleum product:
 - (i) fix the value of the person's interest for the purposes of an order under subparagraph (ii); and
 - (ii) order the Commissioner, on payment into Court by that person of an amount equal to the value of the interest so fixed, to deliver tobacco or a petroleum product of that kind, having a value equal to that amount, to that person.

12D Forfeiture of tobacco or petroleum product

(1) If:

- (a) in proceedings brought before it for an offence under Part IV or VIII, the court finds:
 - (i) the offence proven; and
 - (ii) that tobacco or a petroleum product taken and kept in custody under section 12C was in a person's possession for sale in the course of committing, or for the purposes of committing, the offence; or
- (b) on application subsequently made by the Commissioner to the court before which proceedings referred to in paragraph (a) were brought, the court finds as referred to in paragraph (a)(ii),

the court may, by order, declare that tobacco or petroleum product (or, as the case may be, its liquidated value paid into the Supreme Court under section 12C) forfeited to the Territory.

- (2) Tobacco or a petroleum product forfeited under subsection (1) may be disposed of by the Minister on behalf of the Territory in such manner as the Minister thinks fit.

12E Order for return of tobacco or petroleum product

On the application of a person claiming to be entitled to tobacco or a petroleum product taken, or money paid into Court, under section 12B or 12C, the Supreme Court may:

- (a) if it is of the opinion that proceedings whereby the tobacco, petroleum product or money might be declared forfeit to the Territory are not likely to be taken; or
- (b) in any case with the consent of the Commissioner,

order that the tobacco, petroleum product or money be delivered or paid to a person appearing to the Court to be entitled to it.

12F Return of tobacco or petroleum product by Commissioner

Nothing in this Part prevents the Commissioner from at any time causing tobacco or a petroleum product taken and kept in custody under section 12B to be delivered to a person who the Commissioner considers is entitled to it.

13 Delegations

- (1) The Commissioner may, by instrument in writing, delegate to a person any of his powers and functions under this Act, other than this power of delegation.
- (2) A power or function delegated under this section, when exercised or performed by the delegate shall, for the purposes of this Act, be deemed to have been exercised or performed by the Commissioner.
- (3) A delegation under this section does not prevent the exercise of a power or the performance of a function by the Commissioner.

Part IV Licences to sell tobacco or petroleum products**14 Sellers of tobacco or petroleum products to be licensed**

A person shall not carry on the business of selling tobacco or petroleum products unless the person is the holder of the relevant licence or group licence.

Penalty: \$20,000.

15 Application for licence

An application for a licence shall be made to the Commissioner in a form approved by him and shall be accompanied by the fee required by this Act to be paid in respect of the licence applied for.

16 Grant of licence

- (1) Upon receiving an application under section 15, the Commissioner may grant, or refuse to grant, a licence to the applicant and he shall notify the applicant of his decision within 14 days after receipt of the application.
- (2) If the Commissioner refuses to grant a licence he shall, as soon as practicable after so refusing, refund to the applicant the fee referred to in section 15.

17 Issue of licence

- (1) The Commissioner shall issue a licence to a person to whom he has granted a licence under section 16.
- (2) The form of a licence shall be as approved by the Commissioner.

- (3) In the case of a group licence:
 - (a) the Commissioner may issue a licence to each member of the group; and
 - (b) the licence shall specify the name of each person who is a member of the group.

18 Premises to which licence applies

- (1) A licence issued under section 17 shall specify the premises which are to be used for or in connection with the business carried on under the licence.
- (2) A licensee may, by notice to the Commissioner in writing in a form approved by the Commissioner, specify additional premises which are to be used for or in connection with the business carried on under his licence or which are no longer to be so used, and on receipt of such a notice, together with the licence document, the Commissioner shall amend the licence accordingly.

19 Duration of licence

- (1) Subject to subsection (2), a licence shall be in force on and from the date specified in the licence as the date for the licence to come into force until and including, unless it sooner ceases to have effect, the last day of the month for which it is granted.
- (2) Where the Commissioner is of the opinion that the value of tobacco or volume of petroleum products does not warrant the granting of a monthly licence to an applicant or for any other reason a licence for a greater period should be granted, the Commissioner may grant a licence for such period greater than one month as he thinks fit.
- (3) Where the Commissioner grants a licence for a period greater than one month, the fee payable under this Act in respect of the licence shall be the fixed amount plus the ad valorem amount calculated by reference to the relevant purchases by the applicant during the relevant period.

20 Renewal of licence

- (1) Subject to this section, a licensee shall, not later than the fifteenth day of the month or last month of the period for which the licence is granted, apply to the Commissioner for the renewal of the licence.
- (2) An application under subsection (1) shall be accompanied by the fee required by this Act to be paid in respect of the period to which the application relates.

- (3) Upon receiving an application under and in accordance with subsection (1) and the fee referred to in subsection (2), the Commissioner may renew the licence for a further month or greater period, as the case may be which shall expire, unless the licence sooner ceases to have effect, at the end of the last day of the month or last month of the period for which the licence is renewed.
- (4) If a licensee applies for a renewal of his licence in accordance with subsection (1) and pays the fee required by this Act to be paid, but the Commissioner has not renewed the licence or otherwise made a decision in respect of the application before the licence expires, the licence shall be deemed to have been renewed for a period, not exceeding 28 days, expiring at the end of the day when the Commissioner determines the application for renewal.
- (5) If the Commissioner refuses to renew a licence on an application made under this section he shall, as soon as practicable, refund to the applicant the fee referred to in subsection (2).
- (6) An application under this section may be made to the Commissioner by properly addressing and posting it to him by prepaid post, and the Commissioner shall be deemed to have received it at the time at which it would be delivered in the ordinary course of post.

21 Amendment of group licence

If, during a period when a group licence is in force, the composition of the group alters, each member of the group as so altered shall, without delay, furnish to the Commissioner information, to the satisfaction of the Commissioner, concerning the alteration unless, to the member's knowledge, another member of the group has sooner furnished the information to the Commissioner.

Penalty: \$500.

22 Transfer of licence

- (1) A licensee and a person to whom the licensee proposes to transfer his licence may apply to the Commissioner to transfer the licence to be effective on and from the date specified in the application, and the Commissioner may authorize or refuse to authorize the transfer.
- (2) An application under subsection (1) shall be in a form approved by the Commissioner and be accompanied by the licence the subject of the application.
- (3) Subject to subsection (4), the transfer of a licence does not take effect until the Commissioner authorizes the transfer, or such other date as the Commissioner specifies.

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- (4) Where a person, immediately before his death, held a licence, the licence shall be deemed to have been transferred under this section to his personal representative, and the transfer shall be deemed to have taken effect, on the date of the person's death.

Part V Licence fees

23 Licence fees

- (1) Subject to this section, the fee to be paid for a licence is:
- (a) in the case of a licence to sell tobacco – a fixed amount of \$10 plus an amount equal to 100% of the value of tobacco purchased in or outside the Territory by the applicant (or, in the case of a group licence, by all the members of the group) during the relevant period for sale by retail in the Territory; and
 - (b) in the case of a licence to sell petroleum products – a fixed amount of \$10 plus an amount equal to 7 cents per litre of petroleum products purchased in or outside the Territory by the applicant (or, in the case of a group licence, by all the members of the group) during the relevant period for sale by retail in the Territory.
- (2) For the purposes of subsection (1):
- (a) the value of tobacco purchased shall be determined by the Commissioner as the amount, including any duty thereon, for which, in his opinion, the tobacco would ordinarily be expected to be sold in an arm's length transaction to persons engaged in retailing tobacco or the amount for which it is subsequently purchased for sale by retail, whichever is the greater; and
 - (b) where tobacco is or petroleum products are sold by retail, it or they shall be deemed to have been purchased for sale by retail.
- (2A) Where an applicant for a licence does not purchase tobacco or petroleum products but produces it or them in the Territory for sale by retail, whether in the Territory or otherwise:
- (a) in the case of tobacco – the ad valorem amount to be paid by the applicant for the licence shall be calculated on the amount the Commissioner determines would be the value of the tobacco if the applicant had purchased it in an arm's length transaction from a person who had not already paid a fee under this Act in respect of the tobacco; and

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- (b) for the purposes of calculating the licence fee payable under subsection (1)(b) in the case of petroleum products – the petroleum products shall be deemed to have been purchased from a person who had not already paid a fee under this Act in respect of them,

and the tobacco or petroleum products shall be deemed to have been purchased for sale by retail in the Territory.

- (2B) Without limiting the generality of subsections (2) or (2A), where tobacco is or petroleum products are produced or purchased, whether in the Territory or otherwise, without it being clear that it was or they were produced or purchased for sale by retail in any particular State or Territory, or in Australia at all, and it is or they are subsequently sold by retail in the Territory, that tobacco or those petroleum products so sold in the Territory shall be deemed to have been purchased or produced for sale by retail in the Territory.
- (3) Where an application is made for a licence and the applicant carried on the business in respect of which the application for the licence was made during the whole of the relevant period and the Commissioner is of the opinion that he is unable accurately to assess the fee payable under this section, the fee payable in respect of the licence shall be the fixed amount, plus such amount as is assessed by the Commissioner as being just and reasonable in the circumstances of the case, having regard to the tobacco or petroleum products that, in the opinion of the Commissioner, was or were purchased by the applicant during that period for sale by retail, and the relevant principles of determining fees under subsection (1).
- (4) Where a licence is transferred under section 22, tobacco or petroleum products purchased by the transferor of the licence during the relevant period for sale by retail shall, for the purposes of assessing the fee payable under this section for the renewal of the licence, be deemed to have been purchased by the transferee of the licence.
- (5) Where an application is made for a licence to sell tobacco or petroleum products and the applicant (or, in the case of a group, the group) did not carry on the business of selling tobacco or petroleum products, as the case may be, during the whole of the relevant period, the fee payable by the applicant in respect of the licence shall be the fixed amount plus such amount as is assessed by the Commissioner as being just and reasonable in the circumstances of the case, having regard to:

- (a) the tobacco or petroleum products that, in the opinion of the Commissioner, would have been purchased by the applicant for sale by retail had he been carrying on the business in respect of which the application for the licence was made during the whole of the relevant period;
 - (b) the relevant principles of determining fees under subsection (1); and
 - (c) where the application is made in respect of a licensing period that is less than one month – the period that the licence will be in force.
- (6) The Commissioner may grant a rebate of so much of a fee otherwise payable under this Act in respect of a licence as is prescribed where prescribed arrangements have been made for the payment of the licensee's licence fee to the Commissioner.
- (7) Where a licence is granted for a period greater than one month, the Commissioner may arrange for the collection of the fee payable under this Act in such instalments, and at such times, as the Commissioner thinks fit.

23A Subsequent sales

- (1) Where:
- (a) tobacco or a petroleum product, in respect of the purchase of which a person has paid under this Act to the Commissioner a fee, is sold by retail and subsequently resold in a State or another Territory of the Commonwealth; and
 - (b) by virtue of the resale in that State or other Territory a person has paid a fee under a law of that State or Territory that corresponds to this Act,

the Commissioner shall refund, to the person who paid it to the Commissioner, any fees paid under this Act to the Commissioner in respect of the purchase of the tobacco or petroleum product.

- (2) Where tobacco or petroleum products, in respect of the purchase of which a person has paid under this Act to the Commissioner a fee, and subsequent to the sale by retail it is resold in the Territory, no further ad valorem amount shall be payable under this Act in respect of the purchase for the purposes of that resale.

24 Adjustment of licence fee

- (1) Where, in the opinion of the Commissioner, the fee assessed in respect of a licence was assessed incorrectly, the Commissioner may, at any time, reassess the fee in accordance with the principles for assessing fees set out in section 23.
- (2) Where, on a reassessment under subsection (1) of a fee, the fee is reduced, the amount overpaid shall be refunded by the Commissioner in accordance with subsection (3).
- (3) For the purposes of subsection (2), where, during the whole of the period during which a licence in respect of which the licence fee was reassessed (whether or not the licence has ceased to be in force) has been or was in force, it was held by:
 - (a) one person – the amount to be refunded shall be refunded to that person; or
 - (b) two or more persons – the amount to be refunded shall be refunded to those persons in proportion to the periods, in days, for which they held the licence.
- (4) Where, on a reassessment of a fee under subsection (1), the fee is increased, the additional amount payable by virtue of the reassessment shall be due and payable in accordance with subsections (5) and (6).
- (5) For the purposes of subsection (4), where, during the whole of the period during which a licence in respect of which the licence fee was reassessed (whether or not the licence has ceased to be in force) has been or was in force, it was held by:
 - (a) one person – the additional amount shall be due and payable by that person within 14 days after notice of the reassessment is served on that person; or
 - (b) two or more persons – the additional amount shall be due and payable, within 14 days after notice of the reassessment is served on them, by those persons in proportion to the periods, in days, for which they held the licence,unless, in respect of that additional amount or any part of that additional amount so due and payable by that person or any of those persons, approval has been given under subsection (6) for the payment of that additional amount or part by instalments.
- (6) A person by whom an additional amount is payable under subsection (5) may, within 14 days after the service on him of the notice of the reassessment by virtue of which the additional amount

became so payable by him, apply to the Commissioner for approval to pay that amount by instalments and, if the Commissioner approves of the amount or part being so paid, it shall be due and payable by that person by such instalments payable at such times as are specified in the instrument of approval.

- (7) For the purposes of making the apportionment referred to in subsection (3)(b) or (5)(b), where the licence has not ceased to be in force the period, in days, for which the licensee who was the holder of the licence at the time of the reassessment has held the licence, together with the unexpired period, in days, of the licence, shall be deemed to be the period for which that licensee held the licence.

25 Recovery of fee from unlicensed person

- (1) Where a person was required by this Act to hold a licence in respect of a period but did not do so, the person is liable to pay to the Commissioner a fee equal to the sum of:
- (a) the fee that would have been payable if the person had applied for and been granted and issued a licence; and
 - (b) twice the amount of that fee.
- (2) The Commissioner may assess the fee referred to in subsection (1) as if the person had applied for a licence, and an assessment shall be for the period in respect of which the person was required by this Act to hold a licence, or for 5 years, whichever is the lesser.
- (3) As soon as practicable after an assessment is made under subsection (2), a notice of the assessment shall be served by the Commissioner on the person assessed.
- (4) The Commissioner may, in his absolute discretion, forgive the debt constituted by the amount payable under subsection (1)(b) or such part of that debt as the Commissioner thinks fit and, accordingly, the amount of that debt or part ceases to be due and payable to the Territory.

25A Commissioner may collect fee from person owing money to debtor

- (1) The Commissioner may, by notice in writing (a copy of which shall be furnished to the person liable to pay a fee) require:
- (a) a person by whom any money is due or accruing, or may become due, to a debtor;

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- (b) a person who holds, or may subsequently hold, money for or on account of a debtor;
 - (c) a person who holds, or may subsequently hold, money for or on account of some other person for payment to a debtor; or
 - (d) a person having authority from another person to pay money to a debtor,

to pay to the Commissioner, either forthwith on the money becoming due or being held, or at or within a time specified in the notice (not being a time before the money becomes due or is held):

- (e) so much of the money as is sufficient to pay an amount due in respect of a fee under this Act payable by the debtor, or the whole of the money when it is equal to or less than that amount; or
- (f) such amount as is specified in the notice out of each of any payments that the person so notified becomes liable from time to time to make to the debtor, until the amount due in respect of the fee payable by the debtor is satisfied,

and may at any time, by further notice in writing, amend or revoke the first-mentioned notice, or extend the time for making any payment in pursuance of that notice.

- (2) A person making a payment in pursuance of this section shall be deemed to have been acting under the authority of the debtor and of all other persons concerned and is, by force of this subsection, indemnified in respect of that payment.
- (3) If the Commissioner receives a payment in respect of the amount due by the debtor before payment is made by the person so notified, the Commissioner shall forthwith give notice of receipt of the payment to that person.
- (4) In this section:

debtor means a person liable to pay to the Commissioner a fee under this Act.

fee includes further fee or a penalty, a judgment debt or costs in respect of a fee or penalty, further fee or penalty and any fine or costs imposed by a court in respect of an offence against this Act.

26 Recovery of fee

- (1) A fee payable under this Act is a debt due and payable to the Territory.

- (2) A fee payable under this Act but unpaid may be sued for and recovered on behalf of the Territory in a court of competent jurisdiction by the Commissioner suing in his official name.
- (3) A fee payable under this Act for a group licence is a debt due and payable jointly and severally by each person who is a member of the group during the period for which the licence is granted.

26A Appropriation of amount of rebate

Where a fee for a licence in respect of petroleum products is rebated under the Regulations, the rebate shall be paid from the public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary.

26B Refunds to be paid to person entitled

- (1) The Commissioner shall not make a refund of any amount paid as a purported licence fee under this Act unless satisfied that the person to whom the refund is payable (in this section called ***the applicant***):
 - (a) has not charged to, or recovered from, and will not charge to, or recover from, any other person any amount in respect of the whole or any part of that amount so paid; or
 - (b) if the applicant has so charged or recovered any such amount, will reimburse, or will take all reasonable steps to reimburse, each such other person for the amount so charged or recovered.
- (2) If a refund is made to an applicant to whom subsection (1)(b) applies:
 - (a) the applicant shall:
 - (i) not later than 90 days after receiving the refund, reimburse each other person for the amount charged to or recovered from that person; and
 - (ii) notify the Commissioner in writing not later than 7 days after that period of 90 days that all amounts charged or recovered have been reimbursed; or
 - (b) if any such amount is not reimbursed within that period of 90 days, the applicant shall not later than 7 days after that period:
 - (i) notify the Commissioner in writing of the amounts not reimbursed; and

- (ii) pay those amounts to the Commissioner, together with interest at the specified rate from the date the refund was made to the date of payment.

Penalty: \$2,000.

- (3) An amount payable under subsection (2)(b)(ii) is a debt due and payable by the applicant to the Territory.
- (4) In this section, **specified rate** means such percentage, not exceeding 20% per annum, as the Commissioner specifies when the refund is made.

Part VI Duty of licensees

27 Accounts to be kept by licensee

- (1) Subject to subsection (2), a person who carries on the business of selling tobacco or petroleum products shall keep such accounts, records, books and documents, containing such particulars, as are necessary to give an accurate indication of such sales and purchases made by the person and to enable an accurate assessment of the relevant licence fees payable under this Act to be made, or as are prescribed, and shall preserve each of those accounts, records, books and documents for 5 years after the last entry was made in it.

Penalty: \$5,000.

- (2) Subsection (1) shall not apply so as to require the preservation of any accounts, records, books or documents:
 - (a) in respect of which the Commissioner has certified that preservation is not required; or
 - (b) of a company which has gone into liquidation and which has been wound up.

28 Endorsement of invoice

- (1) A holder of a licence shall endorse or cause to be endorsed on every invoice issued by him for or in relation to the sale by him of tobacco or petroleum products otherwise than by retail the words "SOLD BY LICENSED WHOLESALER – LICENCE No. " followed by the number of his licence.

Penalty: \$1,000.

- (2) A person shall not issue an invoice for or in relation to the sale by him of tobacco or a petroleum product which bears the words "LICENCE No. ", or words conveying a similar meaning, followed by a number, unless he is the holder of a relevant licence bearing that number.

Penalty: \$2,000.

Part VII Objections and appeals

29 Appeal against refusal to grant or transfer licence

- (1) A person who is dissatisfied with a decision made by the Commissioner in the exercise of a discretion conferred on him by section 16, 20(3) or 22 may, within 6 weeks after being informed of the decision or within such further time as the Treasurer allows, post to or lodge with the Treasurer an appeal in writing stating the grounds on which he relies.
- (2) The Treasurer shall, as soon as practicable after he receives it, consider an appeal posted to or lodged with him under subsection (1), and may either disallow the appeal or, for reasonable cause shown by the appellant, allow the appeal.
- (3) The Treasurer shall give to an appellant and the Commissioner notice in writing of his decision under subsection (2) and that decision shall be final.

30 Objections to assessments

- (1) A person who is dissatisfied with the assessment of a fee by the Commissioner may, within 28 days after being informed of the assessment, send by post to, or lodge with, the Commissioner an objection in writing stating fully and in detail the grounds upon which he relies.
- (2) The Commissioner shall consider an objection made under subsection (1) and either disallow it or allow it either wholly or in part, and shall serve on the objector, by post or otherwise, notice in writing of his decision.
- (3) Notwithstanding the making of an objection under subsection (1), a licence shall not be granted under this Act without the payment of the fees as assessed under section 23.

31 Appeal after objection

- (1) A person who is dissatisfied with a decision of the Commissioner on an objection made under section 30 by him may, within 28 days after service on him of notice of that decision or within such further time as the Commissioner allows, appeal to the Supreme Court against the decision, and the Supreme Court shall hear and determine the appeal.
- (2) On an appeal made under subsection (1):
 - (a) the objector shall be limited, on the hearing of the appeal, to the grounds stated in the objection;
 - (b) the burden of proving that an assessment objected to is incorrect lies on the objector; and
 - (c) where the appellant's liability or assessment has been reduced on objection, the reduced liability or assessment shall be the liability or assessment appealed against.

32 Appeal not to affect recovery

The fact that an appeal under section 31 has been made shall not, until the appeal has been determined, interfere with or affect the liability or assessment the subject of the appeal, and an outstanding fee may be recovered as if no appeal were pending.

33 Resolution of matter after appeal

- (1) Where an appeal has been made under section 31, the Supreme Court may remit the matter to the Commissioner for reassessment, and the Commissioner shall reassess the matter accordingly.
- (2) Where an assessment is varied on an appeal made under section 31 or under subsection (1) by the Commissioner as the result of an appeal, the Commissioner shall:
 - (a) cause the appropriate adjustment to be made to the liability or assessment the subject of the appeal; and
 - (b) cause notice in writing of the varied liability or assessment to be given to the appellant.

- (3) Where a liability or assessment is varied on an appeal under section 31 or under subsection (1) by the Commissioner as a result of an appeal:
- (a) an amount of fee not paid or underpaid is recoverable from the person liable, under the assessment as varied, to pay the fee; and
 - (b) an amount of fee overpaid shall be refunded.

P VIII Offences

35 Offences resulting from sale

- (1) Subject to this section, a person shall not sell tobacco or a petroleum product in the course of carrying on the business of selling tobacco or petroleum products unless the person is the holder of the relevant licence.

Penalty: \$20,000.

- (2) Where tobacco or a petroleum product is sold on premises otherwise than by a licensee, the occupier of the premises shall be deemed to have sold the tobacco or the petroleum product, unless it is shown:
- (a) that the sale took place without his knowledge or consent; and
 - (b) that he took all such steps as are reasonable in the circumstances to prevent the sale being made.

- (3) A licensee who carries on the business of selling tobacco or petroleum products on premises which are not specified in his licence as premises to be used for that business is guilty of an offence.

Penalty: \$2,500.

36 Offences concerning licences

- (1) A person who makes or delivers an application or other document to the Commissioner which is false in a particular or makes a false answer, whether orally or in writing, to a question duly put to him by the Commissioner or an employee of the Commissioner duly authorized by the Commissioner to put that question, is guilty of an offence.

Penalty: \$2,000.

- (2) A person who, in furnishing information, giving a notification or keeping records required to be kept by or under this Act makes or causes to be made a statement or representation that is false or misleading in a material particular, is guilty of an offence.

Penalty: \$2,000.

- (3) Where a licensee is found guilty of an offence against this section his licence ceases to have effect.
- (4) Proceedings for an offence against this Act may be brought by the Commissioner or a person authorized in writing by the Commissioner so to do.

36A Regulatory offences

An offence of contravening or failing to comply with section 27, 28 or 35(3) is a regulatory offence.

36B Offences by corporations

- (1) Where a corporation contravenes, whether by act or omission, a provision of this Act or the Regulations, each person being a director of the corporation or a person concerned in the management of the corporation shall be taken to have contravened the same provision unless the person proves that he or she had no knowledge of the commission of the offence and could not, by the exercise of due diligence, have prevented the commission of the offence.
- (2) A person may be proceeded against and convicted pursuant to this section whether or not the corporation has been proceeded against or been convicted.
- (3) Nothing in this section affects the liability imposed on a corporation for an offence committed by the corporation against this Act or the Regulations.
- (4) Without limiting any other law or practice relating to the admissibility of evidence, evidence that an officer, employee or agent of a corporation (while acting in his or her capacity as such) had at a particular time, a particular intention, is evidence that the corporation had that intention at that time.

Part IX Miscellaneous**36BA Assistance of police**

To the extent to which a member of the Police Force is not so authorized by any other law, a member of the Police Force is, by this section, authorized to provide:

- (a) the Commissioner or an employee of the Commissioner; or
- (b) a lawful delegate of the Commissioner,

with such assistance as may in a particular case be required for or in connection with the performance of a function, or the exercise of a power, of the Commissioner, employee or delegate.

37 Certification of evidence

In proceedings for an offence against this Act or the Regulations, or civil proceeding for the recovery of an amount payable under this Act, a certificate that purports to be signed by the Commissioner that:

- (a) on a date, or during a period, specified in the certificate a person named in the certificate held or did not hold a licence of a particular kind;
- (b) that fees to be paid under this Act have been correctly assessed at the amount specified in the certificate; or
- (c) that a notice required to be issued in respect of an assessment of a fee to be paid under this Act has been correctly issued or served,

is prima facie evidence of the matter so certified.

38 Regulations

- (1) The Administrator 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.

- (2) Without limiting the generality of subsection (1), the Regulations may:
- (a) provide for the remission or rebating of a fee for a licence in respect of tobacco or petroleum products payable by a person or a member of a class of persons specified in the Regulations;
 - (b) make provision for or in relation to:
 - (i) the records to be kept by licensees;
 - (ii) the display of licences or duplicate licences on licensed premises;
 - (iii) the issue of duplicate licences; and
 - (iv) the fixing and imposing of penalties, not exceeding a fine of \$200, for offences against the Regulations; and
 - (c) make provisions for or in relation to the payment of amounts by one person on behalf of another and accounting for those payments.

Schedule Relevant periods for licences

section 3(1)

Column 1	Column 2
Licence period	Period on which licence fee is based
For the months of:	
March	January
April	February
May	March
June	April
July	May
August	June
September	July
October	August
November	September
December	October
January	November
February	December

ENDNOTES
1**KEY**

Key to abbreviations

amd = amended	od = order
app = appendix	om = omitted
bl = by-law	pt = Part
ch = Chapter	r = regulation/rule
cl = clause	rem = remainder
div = Division	renum = renumbered
exp = expires/expired	rep = repealed
f = forms	s = section
Gaz = Gazette	sch = Schedule
hdg = heading	sdiv = Subdivision
ins = inserted	SL = Subordinate Legislation
lt = long title	sub = substituted
nc = not commenced	

2**LIST OF LEGISLATION*****Business Franchise (Tobacco) Act 1981 (Act No. 67, 1981)***

Assent date	31 August 1981
Commenced	1 September 1981 (s 2)

Criminal Law (Regulatory Offences) Act 1983 (Act No. 68, 1983)

Assent date	28 November 1983
Commenced	1 January 1984 (s 2, s 2 <i>Criminal Code Act 1983</i> (Act No. 47, 1983) and Gaz S19, 29 June 1983)

Business Franchise (Tobacco) Amendment Act 1984 (Act No. 49, 1984)

Assent date	25 September 1984
Commenced	28 August 1984 (s 2)

Business Franchise (Tobacco) Amendment Act 1985 (Act No. 25, 1985)

Assent date	26 June 1985
Commenced	4 June 1985 (s 2)

Companies and Securities (Consequential Amendments) Act 1986 (Act No. 18, 1986)

Assent date	30 June 1986
Commenced	1 July 1986 (s 2)

Business Franchise (Tobacco) Amendment Act 1987 (Act No. 27, 1987)

Assent date	1 July 1987
Commenced	1 July 1987

Business Franchise Amendment Act 1988 (Act No. 44, 1988)

Assent date	15 September 1988
Commenced	15 September 1988

Business Franchise Amendment Act 1989 (Act No. 5, 1989)

Assent date	28 March 1989
Commenced	26 July 1989 (Gaz G29, 26 July 1989, p 6)

Business Franchise Amendment Act (No. 2) 1989 (Act No. 43, 1989)

Assent date 20 September 1989
 Commenced ss 4 and 5: 26 July 1989; rem: 22 August 1989 (s 2)

Statute Law Revision Act 1989 (Act No. 60, 1989)

Assent date 2 October 1989
 Commenced 2 October 1989

Business Franchise Amendment Act 1990 (Act No. 46, 1990)

Assent date 20 September 1990
 Commenced 21 August 1990 (s 2)

Corporations (Consequential Amendments) Act 1990 (Act No. 59, 1990)

Assent date 14 December 1990
 Commenced 1 January 1991 (s 2, s 2 *Corporations (Northern Territory) Act 1990* (Act No. 56, 1990) and *Gaz S76*, 21 December 1990)

Business Franchise Amendment Act 1991 (Act No. 23, 1991)

Assent date 11 June 1991
 Commenced 1 July 1991 (s 2)

Business Franchise Amendment Act 1992 (Act No. 48, 1992)

Assent date 18 September 1992
 Commenced 14 August 1992 (s 2)

Public Sector Employment and Management (Consequential Amendments) Act 1993 (Act No. 28, 1993)

Assent date 30 June 1993
 Commenced 1 July 1993 (s 2, s 2 *Public Sector Employment and Management Act 1993* (Act No. 11, 1993) and *Gaz S53*, 29 June 1993)

Business Franchise Amendment Act 1993 (Act No. 53, 1993)

Assent date 5 October 1993
 Commenced 31 August 1994 (s 2)

Business Franchise Amendment Act (No. 2) 1993 (Act No. 54, 1993)

Assent date 5 October 1993
 Commenced ss 6 and 9: 19 August 1993 (s 2(1)); rem: 1 December 1993 (*Gaz G48*, 1 December 1993, p 5)

Statute Law Revision Act 1994 (Act No. 50, 1994)

Assent date 20 September 1994
 Commenced 20 September 1994

Statute Law Revision Act 1995 (Act No. 14, 1995)

Assent date 26 June 1995
 Commenced 26 June 1995

Business Franchise Amendment Act 1995 (Act No. 30, 1995)

Assent date 26 June 1995
 Commenced 18 May 1995 (s 2)

Sentencing (Consequential Amendments) Act 1996 (Act No. 17, 1996)

Assent date 19 April 1996
 Commenced s 7: 19 April 1996; rem: 1 July 1996 (s 2)

Corporations Reform (Consequential Amendments NT) Act 2001 (Act No. 17, 2001)

Assent date 19 April 1996
 Commenced s 17(1) and (6): 1 July 2000; rem: 15 July 2001 (s 2, s 2
Corporations Act 2001 (Cth Act No. 50, 2001) and Cth Gaz
 S285, 13 July 2001)

3 TRANSITIONAL AND SAVINGS

s 6 *Business Franchise Amendment Act 1990* (Act No. 46, 1990)
 s 5 *Business Franchise Amendment Act 1992* (Act No. 48, 1992)
 s 4 *Business Franchise Amendment Act 1995* (Act No. 30, 1995)

4 SUSPENSION OF ACT

s 3 *Business Franchise Act (Suspension of Operation) Act 1998* (Act No. 94,
 1998)

5 LIST OF AMENDMENTS

s 3 amd No. 18, 1986, s 3; No. 27, 1987, s 5; No. 5, 1989, s 4; No. 59, 1990, s 4;
 No. 28, 1993, s 3; No. 54, 1993, s 4; No. 17, 2001, s 21
 s 5 sub No. 27, 1987, s 6
 amd No. 18, 1986, s 3; No. 5, 1989, s 5; No. 59, 1990, s 4; No. 17, 2001, s 21
 s 6 amd No. 18, 1986, s 3; No. 27, 1987, s 12; No. 5, 1989, s 6; No. 59, 1990,
 s 4; No. 17, 2001, s 21
 s 7 amd No. 27, 1987, s 17, No. 5, 1989, s 7
 s 8 amd No. 27, 1987, s 7; No. 5, 1989, s 8; No. 17, 2001, s 21
 s 9 amd No. 27, 1987, s 17; No. 5, 1989, s 9
 s 11 amd No. 27, 1987, s 17; No. 44, 1988, s 3
 s 12 amd No. 27, 1987, s 17; No. 44, 1988, s 4; No. 53, 1993, s 3; No. 54, 1993,
 s 5
 ss 12A – 12F ins No. 44, 1988, s 5
 pt VI hdg amd No. 27, 1987, s 8
 s 14 sub No. 27, 1987, s 9
 amd No. 44, 1988, s 6
 sub No. 5, 1989, s 10
 s 15 amd No. 27, 1987, s 10
 s 17 amd No. 27, 1987, s 17
 s 19 amd No. 5, 1989, s 11
 s 20 amd No. 5, 1989, s 12
 s 21 amd No. 27, 1987, s 12
 s 23 amd No. 49, 1984, s 4; No. 25, 1985, s 4; No. 27, 1987, s 12; No. 5, 1989,
 s 13; No. 43, 1989, s 3; No. 46, 1990, s 4; No. 23, 1991, s 4; No. 48, 1992,
 s 4; No. 54, 1993, s 6; No. 30, 1995, s 3
 s 23A ins No. 5, 1989, s 13
 s 25 amd No. 44, 1988, s 7
 s 25A ins No. 44, 1988, s 8
 s 26 amd No. 27, 1987, s 17
 s 26A ins No. 27, 1987, s 13
 amd No. 14, 1995, s 2
 s 26B ins No. 54, 1993, s 7
 s 27 amd No. 27, 1987, s 17; No. 44, 1988, s 9; No. 5, 1989, s 15
 s 28 amd No. 27, 1987, s 17; No. 44, 1988, s 10
 sub No. 5, 1989, s 16
 s 31 amd No. 27, 1987, s 14
 s 34 rep No. 44, 1988, s 11

ENDNOTES

s 35	amd No. 27, 1987, s 17; No. 44, 1988, s 12; No. 5, 1989, s 17
s 36	amd No. 44, 1988, s 13; No. 17, 1996, s 6
s 36A	ins No. 68, 1983, s 89
s 36B	ins No. 54, 1993, s 8
s 36BA	ins No. 44, 1988, s 14 amd No. 50, 1994, s 16
s 37	sub No. 54, 1993, s 9
s 38	amd No. 27, 1987, s 15; No. 5, 1989, s 18; No. 60, 1989, s 6
s 39	rep No. 27, 1987, s 16
sch	amd No. 5, 1989, s 19