

SOUTH AUSTRALIA



STATE TAXATION OFFICE

**Tobacco Products (Licensing)**

**Circular No. 77**  
**Replaces Circular No. 1**

**A GUIDE TO LEGISLATION**  
**TOBACCO PRODUCTS (LICENSING) ACT, 1986**

This circular has been prepared as a general guide to the provisions of the Tobacco Products (Licensing) Act. It is not intended to be a complete statement of the law and must not be construed to waive or modify any legal obligation provided in the Act.

Printed copies of the Act and its regulations are available from the State Information Centre, Grenfell Centre Plaza, 25 Grenfell Street, Adelaide.

For further details on any matters relating to the Act mentioned in this circular contact the Returns Section of the State Taxation Office (08) 226 3849 or (08) 226 3830.

June, 1993

COMMISSIONER OF STAMPS