

**SOUTH AUSTRALIA**



**STATE TAXATION OFFICE**

**Tobacco Products (Licensing)**

**Circular No. 81**

**CALCULATION OF LICENCE FEE**

**RESTRICTED (RETAIL)**

Restricted licences may be automatically renewed for a period of up to 12 months. The fee is \$2 per month to a maximum of \$10.00 for periods between 5 and 12 months. A restricted licence holder may only sell tobacco products which have been purchased from another licence holder (usually a wholesaler) where no licence fee “value component” applies.

**UNRESTRICTED (WHOLESALE)**

The fee is \$2 per month plus the amount (the “value component”) calculated on the aggregate “value” of tobacco products obtained other than from another licensed tobacco merchant and sold by the applicant in the prior relevant period.

“Value” being 50% of the market value of the tobacco products sold.

**Rates**

Sales to licensed tobacco merchants - \$2 plus 100% of the aggregate value of tobacco products obtained other than from another licensed tobacco merchant and sold by the merchant during the prior relevant period.

Sales to other than a licensed tobacco merchants - \$2 plus 105% of the aggregate value of tobacco products obtained other than from another licensed tobacco merchant and sold by the merchant during the prior relevant period.

(The “relevant period” is the month on which the assessment of licence fee is based and occurs two months prior to the licence month e.g. July licence fee is based on May sales).

**CONSUMPTION LICENCES**

Consumption licences may be granted in the following manner:

<b>Period</b>	<b>Fee</b>
3 months	\$150
6 months	\$300
12 months	\$600

**29 July, 1993**

**COMMISSIONER OF STAMPS**

Historical Use Only