

SOUTH AUSTRALIA



STATE TAXATION OFFICE

General

Circular No. 95

EXPIATION OF OFFENCES

Most statutes administered by the State Taxation Office now contain expiation fees in respect of certain offence provisions.

The Expiation of Offences (Divisional Fees) Amendment Act, 1992 provides for the expiation of minor offences and the table below sets out the legislative provisions which are now expiable.

One of the main purposes of the above Amendment to the Expiation of Offences Act, 1987 was to allow people when examining an Act (such as the Acts referred to in this Circular) to realise that certain offences are expiable without reference to another Act.

The Statutes Amendment (Expiation of Offences) Act, 1992 contains amendments which are consequential to the above Amendment to the Expiation of Offences Act and alters the taxation Acts listed below by inserting at the foot of each provision referred to, an expiation fee.

Section

**Expiation
Fee (\$)**

BUSINESS FRANCHISE (PETROLEUM PRODUCTS) ACT, 1979

26(1)	Records to be kept.	150
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FINANCIAL INSTITUTIONS DUTY ACT, 1983

46(4)	Liquidator to give notice.	150
47(2)	Agent for principal fails to give notice or provide payment.	300
55(1)	Offences for failure to furnish returns or information.	300
67(1)	Books to be kept.	300

68(7)	Power to obtain information and evidence.	300
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LAND TAX ACT, 1936

10a(6)	Failure to notify Commissioner of inaccurate statement.	100
10a(9)	Exemption grounds cease to exist.	100

PAY-ROLL TAX ACT, 1971

28(4)	Liquidator to give notice.	50
29(2)	Agent for principal fails to give notice or provide payment.	50
38(1)	Offences for failure to furnish returns or information.	50

STAMP DUTIES ACT, 1923

31d(1)	Rental Business - persons to be registered.	300
31j(1)	Rental Business - registered person to keep records.	100
31j(2)	Rental Business - registered person to keep records.	100
31l(1)	Rental Business - passing on of rental duty.	75
90c(8)	Records of sales and purchases of marketable securities.	100

Initially the policy of the Office in relation to when potential offences will be the subject of expiation notices as opposed to prosecutions will be dealt with on a case-by-case basis.