

ENTERTAINMENTS TAX ASSESSMENT.

No. 36 of 1916.

An Act relating to the Imposition, Assessment and Collection of a Tax upon Payments for Admission to Entertainments.

[Assented to 21st December, 1916.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

PART I.—PRELIMINARY.

1. This Act may be cited as the *Entertainments Tax Assessment Act* 1916. Short title.

2. In this Act, unless the contrary intention appears—

Definitions.

- “Admission” means admission as a spectator or one of an audience and includes admission for the purpose of participating in any exercise in which the payment for admission entitles him to participate;
- “Admission to an entertainment” includes admission to any place in which the entertainment is held;
- “Die” means a die made or used for the making of a stamp or stamped ticket and includes the whole or any part of any plate, type, tool or implement whatever made or used for that purpose;
- “Entertainment” includes any exhibition, performance, lecture, amusement, game or sport for admission to which payment is made;
- “Entertainments tax” means the entertainments tax imposed as such by any Act as assessed under this Act;
- “Forge” and “forged” include counterfeit and counterfeited;
- “Payment for admission” includes any payment made by a person as a booking fee for admission, or by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required;
- “Proprietor” in relation to any entertainment includes any person responsible for the management thereof;

“Stamp” or “stamped ticket” means any stamp or stamped ticket made or authorized by the Treasurer for the purpose of the payment of entertainments tax, and means as well a stamp impressed by means of a die, as an adhesive stamp;

“The Commissioner” means the Commissioner of Taxation.

Parts.

3. This Act is divided into Parts, as follows :—

Part I.—Preliminary.

Part II.—Imposition of Tax.

Part III.—Offences.

Part IV.—Miscellaneous.

Administration
by the
Commissioner.

4. The Commissioner shall have the general administration of this Act.

Delegation by
the
Commissioner.

5.—(1.) The Commissioner may by writing under his hand, delegate to the Assistant Commissioner of Taxation all or any of his powers or functions under this Act (except this power of delegation) so that the delegated powers and functions may be exercised as fully and effectually by the Assistant Commissioner as by the Commissioner, and may, in relation to any particular matters or class of matters, or to any particular State or part of the Commonwealth, by writing under his hand, delegate to any other person all or any of his powers or functions under this Act (except this power of delegation) so that the delegated powers or functions may be exercised by such person with respect to the matters or class of matters or the State or part of the Commonwealth specified in the instrument of delegation.

(2.) Every delegation under this section shall be revocable at will, and no delegation shall prevent the exercise of any power or function by the Commissioner.

Report by the
Commissioner.

6.—(1.) The Commissioner shall furnish to the Treasurer annually, for presentation to the Parliament, a report on the working of this Act.

(2.) In the report the Commissioner shall draw attention to any breaches or evasions of this Act, which have come under his notice.

PART II.—IMPOSITION OF TAX.

Tax on
payments for
admission to
entertainments.

7. There shall, as from a day to be fixed by proclamation, be levied and paid on all payments for admission to any entertainment an entertainments tax at such rates as are declared by the Parliament.

Admission to
entertainments.

8.—(1.) On and after the day fixed by proclamation in pursuance of the last preceding section, no person shall be admitted for payment to any entertainment where the payment is subject to entertainments tax except—

(a) with a ticket stamped with a stamp (not before used) denoting that the proper entertainments tax has been paid; or

- (b) in special cases, with the approval of the Commissioner, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements, approved by the Commissioner, for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the Commissioner for the payment of tax.

(2.) In all cases in which entertainments tax is collected by the proprietor of the entertainment or his agent, the tax so collected shall, until payment to the Commonwealth, be held by the proprietor of the entertainment or his agent as property of the Commonwealth.

9. Entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket, and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

Entertainments tax—how charged and paid.

10. Entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor, and may, if the amount of tax is less than Fifty pounds, without prejudice to any other means of recovery, be recovered by the Commissioner summarily as a civil debt.

Recovery of entertainments tax.

11. Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any club, association, or society, or for a season ticket, or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum, but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes in addition to the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the Commissioner to represent the right of admission to entertainments in respect of which entertainments tax is payable.

Method of charging tax in certain cases.

12. Entertainments tax shall not be charged on payments for admission to any entertainment where the Commissioner is satisfied—

Entertainments exempt from tax.

- (a) that the whole of the takings thereof are devoted to philanthropic religious or charitable purposes without any charge on the takings for any expenses of the entertainment; or
- (b) that the entertainment is of a wholly educational character (any question on that point to be determined, in case of difference, by the Commissioner); or
- (c) that the entertainment is intended only for the amusement of children, and that the charge is not more than Sixpence for each person; or

(d) that the entertainment is provided for partly educational or partly scientific purposes by a society, institution, or committee not conducted or established for profit.

Refund of tax in certain cases.

13. Where the Commissioner is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic religious or charitable purposes, and that the whole of the expenses of the entertainment do not exceed fifty per centum of the receipts, he shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

Provided that when the Commissioner is satisfied that owing to adverse climatic conditions the expenses of an entertainment for philanthropic religious or charitable purposes in respect of which payments for admission have been made exceed fifty per centum of the receipts the Commissioner shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

PART III.—OFFENCES.

Power to officer to enter place of entertainment.

14.—(1.) Any officer of the Commissioner authorized by him for the purpose may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable times, with a view to seeing whether the provisions of this Act or any regulations made thereunder as to entertainments tax are being complied with.

(2.) Any person who prevents or obstructs the entry of any officer so authorized shall be guilty of an offence.

Penalty: Twenty pounds.

Admission to entertainment in contravention of Act.

15.—(1.) If any person is admitted for payment to any place of entertainment in contravention of this Act the person admitted and the proprietor of the entertainment shall each be guilty of an offence: Penalty, in the case of the person admitted, Five pounds; and in the case of the proprietor, Fifty pounds.

(2.) In addition the proprietor shall be liable to pay any tax which should have been paid.

Forging, &c., die or stamp.

16. Every person who—

- (a) forges a die or stamp;
- (b) prints or makes an impression upon any material with a forged die;
- (c) fraudulently prints or makes an impression upon any material from a genuine die;
- (d) fraudulently cuts, tears, or in any way removes from any material any stamp, with the intent that any use should be made of the stamp or of any part thereof;
- (e) fraudulently mutilates any stamp, with the intent that any use should be made of any part of the stamp;
- (f) fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp;

- (g) fraudulently erases or otherwise removes from, or obliterates on, any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon that material ;
- (h) knowingly sells or exposes for sale or utters or uses any forged stamp or any stamp which has been fraudulently printed or impressed from a genuine die ;
- (i) knowingly, and without lawful excuse (proof whereof shall lie upon him) has in his possession any forged die or stamp or any stamp which has been fraudulently printed or impressed from a genuine die or any stamp, or part of a stamp, which has been fraudulently cut, torn, or otherwise fraudulently mutilated, or any stamped material from or on which any name, sum, date, or other matter or thing has been fraudulently erased, removed or obliterated ; or
- (j) fraudulently gums, sticks, or by any process whatever attaches to each other the pieces of a stamp or stamped ticket which has been divided or cut

shall be guilty of an indictable offence.

Penalty : Imprisonment for fourteen years.

17. Every person who, without lawful authority or excuse (proof whereof shall lie upon him)—

**Making paper
in imitation of
stamp paper.**

- (a) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used for stamps or stamped tickets under this Act, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same ; or
- (b) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever

shall be guilty of an indictable offence.

Penalty : Imprisonment for seven years.

18. Every person who, without lawful authority or excuse (proof whereof shall lie upon him) purchases or receives or knowingly has in his custody or possession—

**Unlawful
possession of
stamp paper &c.**

- (a) any paper manufactured and provided for use in the manufacture of stamps or stamped tickets before such paper has been duly stamped and issued for public use ; or

(*b*) any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper shall be guilty of an indictable offence.

Penalty : Imprisonment for three years.

Fraudulent acts
&c.

19. Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud the Commissioner of any tax, shall be guilty of an indictable offence.

Penalty : Imprisonment for one year.

PART IV.—MISCELLANEOUS.

Power to search
premises.

20. On information given before a justice of the peace upon oath that there is just cause to suspect any person of being guilty of any of the indictable offences aforesaid, the justice may, by warrant under his hand, cause to be searched every house, room, shop, building, or place

(*a*) belonging to or occupied by the suspected person, or

(*b*) in which he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence,

and if upon such search any of the said several things are found, they may be seized and carried away, and shall afterwards be delivered over to the Commissioner.

Regulations.

21. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for giving effect to this Act, and in particular—

(*a*) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped ; and for securing the defacement of stamps when used ; and

(*b*) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon ; and for the payment of tax on the transfer from one part of a place of entertainment to another ; and

(*c*) for making refund or allowance for stamps or stamped tickets spoiled or not used, or used for admission to any entertainment in any case in which the payments made for such admission have been refunded by the proprietor ;

(*d*) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances ; and

(*e*) for prescribing penalties, not exceeding Fifty pounds, for any breach of the regulations.