

STATUTORY RULES.

1916. No. 329.

REGULATIONS UNDER THE ENTERTAINMENTS TAX ASSESSMENT ACT 1916.

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations, under the *Entertainments Tax Assessment Act 1916*, to come into operation forthwith.

Dated this twenty-ninth day of December, One thousand nine hundred and sixteen.

R. M. FERGUSON,
Governor-General.

By His Excellency's Command,
E. J. RUSSELL,
For Treasurer.

ENTERTAINMENTS TAX REGULATIONS 1916.

Part I.—Introductory.

1. These Regulations may be cited as the *Entertainments Tax Regulations 1916*. Short title.

2. These Regulations are divided into parts as follows:— Parts.
Part I.—Introductory.
Part II.—Miscellaneous.

3. In these Regulations— Definitions.
“The Act” means the *Entertainments Tax Assessment Act 1916*;
“Officer” means any officer employed under the Commissioner, Assistant Commissioner or a Deputy Commissioner.

Part II.—Miscellaneous.

4.—(1.) The proprietor of an entertainment who has not been carrying on the business of a proprietor of entertainments before the commencement of the Act shall, not less than seven days before carrying on any entertainment, register his name and address and place and class of business with the Commissioner, Assistant Commissioner, or a Deputy Commissioner, or such person as the Commissioner, Assistant Commissioner or Deputy Commissioner appoints in that behalf. Entertainments proprietors to register.

Penalty: Fifty pounds.

(2.) All proprietors of entertainments who at the commencement of the Act were carrying on business as proprietors of entertainments

shall, within twenty-one days after the commencement of the Act register the businesses with the Commissioner, Assistant Commissioner or a Deputy Commissioner, as the case requires, in such manner as the Commissioner, Assistant Commissioner or Deputy Commissioner directs.

Penalty: Fifty pounds.

Supply of stamped tickets.

5.—(1.) Subject to this Regulation, all tickets in respect of which entertainments tax is payable on payments for admission shall be supplied by the Commissioner, Assistant Commissioner or a Deputy Commissioner, and no other tickets in lieu thereof shall be used unless the proprietor of the entertainment has made arrangements approved by the Commissioner, Assistant Commissioner or Deputy Commissioner for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in the manner approved by the Commissioner, Assistant Commissioner or a Deputy Commissioner for the payment of the tax.

(2.) Until the issue by the Commissioner of Taxation of stamped tickets to be used for the admission of persons to entertainments to which the Act applies, the proprietor of the entertainment shall—

(a) cause all persons from whom payments for admission to the entertainment at prices exceeding sixpence are received, to use a ticket for admission and to affix to the ticket unused postage stamps equal in value to the tax payable on the payment for admission, 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; and

(b) within twelve hours after the close of the entertainment, or such further time as the Deputy Commissioner allows, forward to the Deputy Commissioner for the State all tickets for which payment for admission exceeding sixpence was made, and all tickets on which persons were admitted without payment, together with a statement, certified as correct by the proprietor, showing the total number of persons present at the entertainment, the total number admitted for each separate price charged for admission, and the number of persons admitted without payment for admission, together with the ordinary prices charged for the seats occupied by them.

Penalty: Fifty pounds.

Deposit of tax and payment for tickets.

6. Every proprietor of an entertainment to whom tickets are supplied by the Commissioner, Assistant Commissioner or Deputy Commissioner, shall deposit with the Commissioner, Assistant Commissioner or Deputy Commissioner or with such person as the Commissioner, Assistant Commissioner or Deputy Commissioner may direct, such an amount as the Commissioner, Assistant Commissioner or Deputy Commissioner considers sufficient to cover the probable tax payable in respect of payments for admission to the entertainment, and shall pay at the same time and place such purchase price for the printing and supplying of the tickets as is fixed by the Commissioner.

7. Any transfer from one part of a place of entertainment to another part, when such transfer involves payment of tax or of additional tax, shall be made by tickets, consecutively numbered, showing the price actually paid for such transfer and the amount of tax or additional tax payable.

Transfers from one part or place of entertainment to another.

Penalty: Twenty-five pounds.

8. The Commissioner, Assistant Commissioner or Deputy Commissioner may, upon application in writing by the proprietor of any entertainment, and upon proof to his satisfaction that any tickets for admission have not been used, or on which the payments made for such admission have been partly or wholly refunded by the proprietor, repay to the proprietor so much of the amount deposited in accordance with Regulation 6 as shall leave with the Commissioner, Assistant Commissioner or Deputy Commissioner the tax payable on so much of the purchase price for each ticket as has been retained by the proprietor.

Refunds on tickets.

9. All returns required by these Regulations to be made by any proprietor, shall be forwarded to the Deputy Commissioner for the State in which the place of entertainment is situate.

Returns.

10. Where tickets for admission are used, the price actually charged for admission shall be clearly shown on each ticket in a manner approved by the Commissioner, Assistant Commissioner or Deputy Commissioner, and the amount of the tax shall be clearly shown on the ticket separately from the price for admission.

Tickets to show tax and price of admission.

Penalty: Fifty pounds.

11.—(1.) All persons who are engaged assisting the proprietor in the conduct of any entertainment and who are admitted thereto without payment shall be supplied by the proprietor with a distinguishing badge approved by the Commissioner, Assistant Commissioner or Deputy Commissioner, to be produced for inspection when required by an officer.

Persons admitted without payment.

Penalty: Twenty pounds.

(2.) Where other persons are admitted without payment to any entertainment, each such person shall be provided with a ticket legibly marked "Complimentary" and a record shall be kept by the proprietor of the number of persons so admitted, and the ordinary prices charged for admission to the seats occupied.

Penalty: Twenty pounds.

12. The Commissioner, Assistant Commissioner, or Deputy Commissioner may require the proprietor of an entertainment to exhibit such notices in such positions at the place of entertainment as the Commissioner, Assistant Commissioner or Deputy Commissioner considers necessary.

Proprietors to exhibit notices.

Penalty: Fifty pounds.

13. The proprietor of an entertainment shall give notice in writing to the Commissioner, Assistant Commissioner or a Deputy Commissioner or to such person as the Commissioner, Assistant Commissioner or Deputy Commissioner directs, immediately any entertainment is cancelled, or immediately it has been decided to close any place of entertainment permanently or for a period.

Notice of cancelled entertainments.

Penalty: Ten pounds.

Use of barriers
or mechanical
contrivances.

14. The proprietor of an entertainment may with the approval of the Commissioner, Assistant Commissioner or a Deputy Commissioner, use a barrier or a mechanical contrivance which automatically registers the numbers of persons admitted, subject to the following conditions:—

- (a) The mechanical contrivance that records the number of admissions shall be approved by the Commissioner, Assistant Commissioner or a Deputy Commissioner, and shall be secured by a lock or seal in manner approved by the Commissioner, Assistant Commissioner or Deputy Commissioner;
- (b) The barrier or mechanical contrivance shall be fixed in manner approved by the Commissioner, Assistant Commissioner or Deputy Commissioner, and shall not be interfered with without the authority of the Commissioner, Assistant Commissioner or Deputy Commissioner;
- (c) Unless a barrier or mechanical contrivance provides for registering separately the total number of admissions at each price of admission a separate barrier or mechanical contrivance shall be provided for registering the number of admissions at each price of admission to the entertainment.

Penalty: Fifty pounds.

Commonwealth
territories.

15. For the purposes of these Regulations the territory of the seat of Government shall be deemed to be in the State of New South Wales.