

STATUTORY RULES.

1917. No. 227.

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 thirteenth day of September, One thousand nine hundred and seventeen.

R. M. FERGUSON,
Governor-General.

By His Excellency's Command,
JOHN FORREST,
Treasurer.

PART I.—INTRODUCTORY.

1. These Regulations may be cited as the "Entertainments Tax Regulations 1917." Short title.

2. These Regulations are divided into parts as follows:—

Parts.

Part I.—Introductory.

Part II.—Registration.

Part III.—Payment of tax.

Division 1.—Payment by stamped ticket.

Division 2.—Payment otherwise than by stamped ticket.

Division 3.—General.

Part IV.—Miscellaneous.

3. In these Regulations—

Definitions.

"The Act" means the *Entertainments Tax Assessment Act 1916*;

"Deputy Commissioner" means a Deputy Commissioner of Taxation appointed under the Act or these Regulations.

PART II.—REGISTRATION.

4. (1) For the purpose of this regulation "entertainment" means an entertainment for admission to which— Entertainment to be registered.

(a) there is demanded, fixed, or made; or

(b) it is intended there shall be demanded, fixed, or made; or

(c) it is stated in any announcement or advertisement there will be demanded, fixed, or made—

a payment upon which entertainment tax is payable.

(2) Every proprietor of an entertainment shall register the entertainment in accordance with these Regulations.

Penalty: Fifty pounds.

(3) Any person who holds, promotes, gives, carries on, or manages an entertainment not duly registered in accordance with these Regulations shall be guilty of an offence.

Penalty: Fifty pounds.

(4) Any owner, lessee, or other person for the time being in possession of, or entitled to possession of, or having the control of premises in which is held an entertainment not duly registered in accordance with these Regulations shall be guilty of an offence.

Penalty: Fifty pounds.

Applications.

5. Applications may be made for registration of—

- (a) a single entertainment; or
- (b) two or more entertainments.

Particulars to be included in applications.

6. Every application for registration of an entertainment shall be in writing, signed by the proprietor of the entertainment, and shall contain the following particulars:—

- (a) the full name, address, and occupation of the proprietor of the entertainment;
- (b) an address in Australia for service;
- (c) the place where, and the date and time when the entertainment is to be held;
- (d) the name and nature of the entertainment;
- (e) the prices payable for admission to each part of the place of entertainment;
- (f) the number of persons which each part of the place of entertainment can accommodate;
- (g) the number of tickets of each price issued, or to be issued;
- (h) the manner in which the charge for admission will be collected;
- (i) such further particulars as the Commissioner may by notice in writing require.

Time for lodging applications.

7. Every application for registration of an entertainment shall be made, and all particulars required by these Regulations to be contained in the application shall be furnished to the Commissioner, not less than—

- (a) seven clear days; or
- (b) such shorter period as the Commissioner may by notice in writing allow for that purpose

before the date upon which the entertainment is held.

Commissioner to notify registration.

8. When all the particulars required by these Regulations to be contained in an application for registration have been furnished to the Commissioner at the time prescribed by these Regulations, the Commissioner shall in writing notify the applicant that the entertainment is registered, and thereupon the entertainment shall be duly registered in accordance with these Regulations.

Registration prior to these Regulations.

9. Where any person is at the commencement of these Regulations registered in the office of the Commissioner as proprietor of an entertainment, the entertainment shall be deemed to be duly registered in accordance with these Regulations without further application.

Registration to cease upon registered proprietor retiring.

10. An entertainment which has been duly registered in accordance with these Regulations shall cease to be duly registered forthwith upon the person named as proprietor of the entertainment in the application for registration, or registered as proprietor of the entertainment ceasing from any cause whatsoever to be the proprietor of the entertainment.

Registration obtained by untrue statement may be cancelled.

11. If the Commissioner, the Assistant Commissioner, or the Deputy Commissioner for the State in which an entertainment has been registered is of opinion that any untrue or misleading statement has been made in or in support of the application for registration of the entertainment, he may by notice in writing to the proprietor of the entertainment cancel the registration of the entertainment, and the entertainment shall thereupon cease to be duly registered.

Cancellation not to release prior liability.

12. When an entertainment ceases for any reason whatsoever to be duly registered in accordance with these Regulations, the cessation shall not release any person from any liability incurred by him (whether as proprietor of the entertainment or otherwise) prior to the cessation.

Place of making application.

13. Every application for registration of an entertainment shall be made to the Commissioner at the office of the Deputy Commissioner for the State in which the entertainment is to be held.

14. A certificate signed by—

- (a) the Commissioner;
- (b) the Assistant Commissioner; or
- (c) the Deputy Commissioner for the State in which the entertainment is held

Certificate as to non-registration of entertainment.

stating that an entertainment was on the date specified in the certificate not duly registered in accordance with these Regulations shall be *prima facie* evidence of the fact stated.

15. A prosecution for any offence against this part of these Regulations may, at the option of the prosecutor, be instituted either—

Place where prosecution may be instituted.

- (a) in a Court of Summary Jurisdiction having jurisdiction at the place where, under these Regulations, the entertainment should be registered; or
- (b) in a Court of Summary Jurisdiction having jurisdiction at the place where the entertainment is held or is intended to be held.

PART III.—PAYMENT OF TAX.

Division I.—Payment by Stamped Tickets.

16. Division I. of this part of these Regulations shall not apply to—

Division 1 not to apply to certain cases.

- (a) any entertainment in respect of which the proprietor has made an arrangement approved by the Commissioner for furnishing returns of payment 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; or
- (b) any entertainment to which with the approval of the Commissioner the number of persons admitted is automatically registered by a barrier or other mechanical contrivance; or
- (c) the admission of any person to any part or parts of a place of entertainment where the total of the amounts paid for the admission does not exceed sixpence.

17. (1) The proprietor of the entertainment shall be responsible for due compliance with each and every provision of these Regulations relating to stamped tickets.

Proprietor responsible for due compliance

(2) Where a breach of any Regulation contained in this Division occurs, the proprietor of the entertainment where or in connexion with which the breach occurs shall, notwithstanding that the breach occurred contrary to his instructions, or without his knowledge, be deemed to be guilty of the offence.

(3) The responsibility imposed upon the proprietor of the entertainment by this Regulation shall not relieve any other person from liability to prosecution for a breach by that person of any regulation or sub-regulation contained in this division.

18. For the purposes of this division of this part of these Regulations—

Definitions.

“*Ticket*” means any ticket issued or used for or in connexion with the admission of any person to an entertainment, or to any part of a place of entertainment, and includes a single ticket, a transfer ticket, a multiple ticket, and a season ticket.

“*Single ticket*” means a ticket entitling one person only to admission to an entertainment, or to any part of a place of entertainment.

“*Transfer ticket*” means a ticket entitling one person only to be admitted from one part to another part of a place of entertainment.

“*Multiple ticket*” means a ticket entitling more than one person to admission to an entertainment, or to part of a place of entertainment.

"*Season ticket*" means a ticket entitling one person to admission to more than one entertainment.

"*Stamped ticket*" means a ticket authorized by these Regulations, or by the Treasurer, and stamped with a printed, impressed, or adhesive stamp (postage or other) denoting that the proper entertainments tax has been paid on the payment for admission in respect of which the ticket is issued or used.

Single and multiple tickets to contain certain particulars.

19. Every single and multiple ticket shall show clearly and separately thereon to the satisfaction of the Commissioner—

- (i) the amount actually charged for admission;
- (ii) the amount of tax payable; and
- (iii) the number of persons entitled to admission thereon.

Transfer ticket to contain certain particulars.

20. Every transfer ticket—

(a) shall be one of a series of transfer tickets numbered consecutively; and

(b) shall show clearly and separately thereon to the satisfaction of the Commissioner—

- (i) every amount paid prior to the issue of the transfer ticket for the admission of the person to whom it is issued, and
- (ii) the amount paid for the admission in respect of which the ticket is issued; and
- (iii) the amount of tax or additional tax payable in respect of the payment for such admission; and
- (iv) the number of the ticket.

Stamped ticket to be issued where amount or amounts exceeds sixpence.

21. The proprietor of an entertainment shall issue a stamped ticket to each person who pays any amount or amounts exceeding sixpence in all for admission to the entertainment or to any part or parts of the place of entertainment.

Penalty: Fifty pounds.

Person not to be admitted without stamped ticket in certain cases.

22. A person shall not be admitted for payment to any entertainment or to any part or parts of a place of entertainment otherwise than by stamped ticket where the total amount or amounts paid for admission of the person admitted exceeds sixpence.

Penalty: Twenty pounds.

Stamped tickets to be supplied by Commissioner after proclaimed day.

23. On and after a day fixed by the Commissioner and notified in the *Gazette* (hereinafter called the proclaimed day) all stamped tickets shall be supplied by the Commissioner only and may be obtained by proprietors of entertainments from or through a post-office.

Until proclaimed day postage stamps may be used.

24. Until the proclaimed day tickets may be stamped by the proprietor of the entertainment by affixing to each ticket issued an unused postage stamp or stamps equal in value to the tax payable on the payment for admission in respect of which the ticket is issued.

Issuing ticket other than stamped ticket.

25. A proprietor of an entertainment—

(a) who issues or uses; or

(b) who permits or suffers to be issued or used; or

(c) in respect of whose entertainment there is issued or used—

for or in connexion with the admission of any person to the entertainment or to any part of the place of entertainment in respect of which tax is payable any ticket other than a stamped ticket shall be guilty of an offence.

Penalty: Fifty pounds.

Stamped ticket not to be defaced without authority.

26. A stamped ticket or the stamps on a stamped ticket shall not be defaced without the authority of the Commissioner.

Penalty: Twenty pounds.

27. For the purpose of payment of tax each person entitled to admission on a multiple ticket shall be deemed to pay for his admission an equal proportion of the full amount paid for the ticket.

Multiple ticket deemed to be paid for in equal proportions.
Issue and use of tickets once.

28. (1) A ticket shall not be issued more than once.

Penalty: Fifty pounds.

(2) A ticket (other than a season ticket) shall not be used more than once.

Penalty: Fifty pounds.

(3) A ticket (other than a multiple ticket) shall not be issued or used for the admission of more than one person.

Penalty: Fifty pounds.

29. When a person is admitted to any part of a place of entertainment and is subsequently admitted to another part or other parts of the place of entertainment and payments totalling more than sixpence in all are made for the admissions, tax shall be payable on the total of the amounts paid for all the admissions as if the total amount had been paid for a single admission.

Transfer from part of entertainment to another part.

30. A person who has been admitted to any part of a place of entertainment shall not thereafter be admitted for payment to any other part of the place of entertainment unless and until either—

Person not to be transferred except on stamped ticket.

(a) a stamped transfer ticket is issued to him; or

(b) a stamped ticket for the full price of admission to such other part of the place of entertainment is issued to him—

if the total of the amounts paid in respect of all the admissions exceeds sixpence.

Penalty: Twenty pounds.

31. Within twenty-four hours after the close of each entertainment which is or should be registered in accordance with these Regulations (or within such further time as the Commissioner may in writing allow to the proprietor of the entertainment for that purpose) the proprietor of the entertainment shall forward to the Commissioner at the office of the Deputy Commissioner for the State in which the entertainment was held—

Tickets to be forwarded to Commissioner.

(a) all tickets issued and used in connexion with the entertainment;

(b) a statement certified by the proprietor as correct showing—

(i) the consecutive numbers on all tickets issued in connexion with the entertainment;

(ii) the total number of persons admitted for each separate taxable payment for admission;

(iii) the total number of persons admitted from one part to another part of the place of entertainment;

(iv) the number of transfer tickets issued; and

(v) the total number of each differently priced transfer ticket issued.

Penalty: Fifty pounds.

32. Before any stamped tickets are supplied by the Commissioner the proprietor of the entertainment in connexion with which the tickets are to be used shall deposit with the Commissioner—

(a) an amount equal to the total tax represented by the stamps on the tickets supplied; and

(b) the amount fixed by the Commissioner as the purchase price for printing and supplying the tickets.

33. (1) Where tax has been deposited with the Commissioner under Regulation 34 and the proprietor of the entertainment proves to the satisfaction of the Commissioner that—

Refund where stamped tickets not used.

(a) the tickets or any of the tickets supplied were not issued;

or

- (b) the tickets or any of the tickets supplied were issued but the payments made for such tickets were wholly or partly refunded by the proprietor—

the Commissioner may repay to the proprietor so much of the tax deposited as is in excess of the tax properly payable on payments for admission to the entertainment.

- (2) The decision of the Commissioner as to the amount of tax properly payable shall for the purpose of this Regulation be final and conclusive.

Division 2.—Payment Otherwise than by Stamped Ticket.

Application for the approval of arrangements under s. 8 (1) of Act.

34. (1) An application by a proprietor of an entertainment for the approval of the Commissioner to an arrangement for furnishing returns under section (8) (1) of the Act may be in accordance with Form A in the Schedule.

- (2) If the Commissioner approves of the arrangement a certificate in accordance with Form B in the Schedule shall be issued to the proprietor of the entertainment.

General conditions to be binding on person to whom certificate is issued.

35. (1) Each and every of the general conditions set forth in the Schedule shall be binding upon every proprietor of an entertainment to whom a certificate in accordance with Form B in the Schedule is issued.

- (2) Whenever a breach or non-observance of any of the general conditions set forth in the Schedule occurs at or in connexion with or in respect of any entertainment to the proprietor of which a certificate in accordance with Form B in the Schedule is issued, the proprietor of the entertainment shall notwithstanding that the breach or non-observance occurred contrary to his instructions or without his knowledge, be deemed to be guilty of an offence.

Penalty: Fifty pounds.

Use of barrier or mechanical contrivance.

36. (1) A proprietor of an entertainment may use a barrier or mechanical contrivance to automatically register the number of persons admitted to the entertainment, upon compliance with the following conditions, viz.:—

- (a) The approval of the Commissioner shall first be obtained by the proprietor;
- (b) The mechanical contrivance that records the number of persons admitted shall be approved by the Commissioner and shall be secured by a lock or seal approved by the Commissioner;
- (c) The barrier or mechanical contrivance shall be fixed in a manner approved by the Commissioner and shall not be interfered with without the authority of the Commissioner;
- (d) Unless the barrier or mechanical contrivance provides for registering separately the total number of persons admitted at each different price of admission, a separate barrier or mechanical contrivance shall be provided for registering the number of persons admitted at each different price of admission;
- (e) Any approval or authority of the Commissioner under this Regulation shall be in writing.

- (2) Any proprietor of an entertainment who uses a barrier or mechanical contrivance to automatically register the number of persons admitted to the entertainment and who fails to comply with any of the said conditions shall be guilty of an offence.

Penalty: Fifty pounds.

Division 3.—General.

Where tax payable by proprietor.

37. Entertainments tax shall be paid to the Commissioner at the office of the Deputy Commissioner for the State in which the entertainment is held.

38. Entertainments tax may be paid in any of the following ways:— How tax payable by proprietor.

- (a) by delivery of cash, bank notes or cheques at the office of the Deputy Commissioner for the State where the entertainment is held; or
- (b) by remitting the tax to the Deputy Commissioner for the State where the entertainment is held by bank draft, or cheque, or by postal money order, or postal note, payable in the city to which the remittance is sent.

39. When a remittance is posted by the proprietor of an entertainment addressed to the Commissioner or a Deputy Commissioner the post-office shall be the agent of the remitter and payment shall not be deemed to be made until the remittance has been received by the addressee. Post-office to be agent of sender.

40. When a cheque has been received by the Commissioner in payment of entertainments tax, the tax shall (notwithstanding any receipt given therefor) not be deemed to have been paid until the amount for which the cheque is drawn has been collected. Cheque not deemed to be paid until collected.

41. Except with the consent of the Commissioner no money shall be accepted on account or in part-payment of entertainments tax. Money not to be received on account or in part payment without authority.

42. For all purposes of the Act and these Regulations any person who at the time of his admission to any entertainment or to any part of a place of entertainment pays or delivers any money to the proprietor of the entertainment or to any person employed in any capacity in connexion with or at the place of entertainment shall, until the contrary is proved, be deemed to be admitted for payment and the money so paid or delivered shall be deemed to be payment for admission in addition to any other payment (if any) made for his admission. Payments to proprietor.

43. (1) The proprietor of an entertainment shall upon production to him of a notice in writing signed by the Commissioner requiring him so to do— Production of books and documents.

- (a) produce to the person named or described in the notice and allow inspection by that person of all books, bank pass books, documents, tickets and papers in the possession, custody or control of the proprietor which relate to the entertainment or the proceeds thereof or to any matter connected therewith;
- (b) fully and truly answer all questions which relate to the entertainment or to any matter connected therewith put to him by the person named in the notice.

Penalty: Fifty pounds.

(2) A notice under this Regulation shall be sufficient if addressed to any particular proprietor or proprietors or if addressed to proprietors generally without naming or describing any particular proprietor or proprietors.

PART IV.—MISCELLANEOUS.

44. The penalty set out at the foot of any Regulation or Sub-Regulation indicates that any person who commits— Amount of penalty.

- (a) the offence created by that Regulation or Sub-Regulation; or
- (b) a breach of that Regulation or Sub-Regulation whether by act or omission—

shall be punishable upon conviction by a penalty not exceeding the penalty set out and not being less in any case than one-tenth of the penalty set out.

45. Any person who in any application, statement, return, notice or other document made or forwarded or furnished under these Regulations to the Commissioner or to any officer authorized by the Commissioner makes an untrue or misleading statement shall be guilty of an offence. Making untrue or misleading statement.

Penalty: Fifty pounds.

Notice of
cancellation or
closing to be
given.

46. Whenever—

- (a) any entertainment is cancelled after it is registered; or
- (b) it is decided that a place of entertainment shall be closed either permanently or for a period—

the proprietor of the entertainment shall forthwith give notice thereof in writing to the Commissioner.

Penalty: Ten pounds.

Notices and
certificates to
be exhibited.

47. Every proprietor of an entertainment shall whenever required by the Commissioner by notice in writing so to do exhibit in the manner and position and at the times specified in the notice all the notices and certificates referred to in the notice.

Penalty: Fifty pounds.

Where
application to
be forwarded.

48. Every application, statement, return, notice or other communication required by the Act or by these Regulations to be made or forwarded or furnished to the Commissioner shall be made or forwarded or furnished to the Commissioner at the office of the Deputy Commissioner for the State in which the entertainment is held.

Bond in respect
of
entertainments
for religious,
philanthropic,
or charitable
purposes.

49. Whenever the Commissioner is satisfied that—

- (a) the net proceeds of an entertainment are to be devoted directly to a philanthropic, religious or charitable purpose; and
- (b) the whole of the expenses of the entertainment will not amount to fifty per centum of the receipts—

he may accept the personal bond of the proprietor of the entertainment in a penal sum fixed by the Commissioner conditioned to be void if the proprietor within one month after the date upon which the entertainment is held—

- (1) proves to the satisfaction of the Commissioner that the net proceeds of the entertainment were in fact devoted directly to a philanthropic, religious or charitable purpose; and
- (2) either—

- (a) proves to the satisfaction of the Commissioner that the whole of the expenses of the entertainment did not in fact exceed fifty per centum of the receipts; or
- (b) pays the amount of entertainments tax demanded.

Change of
address.

50. (1) A proprietor of an entertainment who changes his address before every matter and thing required by the Act or these Regulations to be done, observed or complied with by a proprietor of an entertainment has been done, observed and complied with to the satisfaction of the Commissioner, shall forthwith give to the Commissioner at the place where the entertainment is registered notice in writing of his new address in Australia for service.

(2) Any such proprietor who changes his address and fails to give to the Commissioner notice in writing of a new address in Australia for service shall not be permitted to plead such change of address in any proceedings (whether civil or criminal) instituted against him under the Act or Regulations.

Authorized
officers may
give certificates,
&c.

51. Any certificate, notice, approval, authority, permission or consent to be given by the Commissioner may be given by any officer of the Commissioner duly authorized in that behalf; and any certificate, notice, approval, authority, permission, consent or other document purporting to be signed by the authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner in person.

Signature of
Commissioner
deemed duly
signed.

52. (1) Any certificate, notice or other document bearing the written, stamped or printed signature of the Commissioner, the Assistant Commissioner or a Deputy Commissioner shall, until the contrary is proved, be deemed to have been duly signed by the person by whom it purports to have been signed.

(2) Judicial notice shall be taken of every such signature and of the fact that the person whose signature it purports to be holds or has held the office of Commissioner, Assistant Commissioner or Deputy Commissioner as the case may be.

53. A writing certified by the Commissioner, the Assistant Commissioner, or any Deputy Commissioner to be a true copy of or a true extract from any application, return, list, statement, book, document or writing of any nature whatsoever in the custody of the Commissioner or of any officer of the Commissioner shall for all purposes be *prima facie* evidence of the original of which it purports to be a copy or extract and shall be receivable in evidence to the same extent as the original.

Certificate as to copies or extracts *prima facie* evidence.

54. In any legal proceedings by the Commissioner against the proprietor of an entertainment for recovery of entertainment's tax the certificate in writing of—

Certificate as to amount of tax due.

- (a) the Commissioner;
- (b) the Assistant Commissioner; or
- (c) the Deputy Commissioner for the State in which the entertainment is held—

stating the amount of entertainment tax due by the defendant shall be *prima facie* evidence of the fact stated.

55. Any notice or other communication by or on behalf of the Commissioner may be served upon or given to any proprietor of an entertainment either—

Service of notices.

- (a) personally or by leaving it for the proprietor at the address for service last given by him; or
- (b) by posting it by prepaid letter post addressed to the proprietor at the address for service last given by him or at his last known place of business or abode in Australia and service thereof shall be deemed to have been effected at the time when in the ordinary course of post it would have arrived at the place to which it was addressed or at the post town or post-office nearest to that place whether or not it has in fact been received by the addressee.

56. For all purposes of these Regulations—

Territories.

- (a) the territory of the Seat of Government shall be deemed to be in the State of New South Wales; and
- (b) the Northern Territory of Australia shall be deemed to be a separate State.

57. All Regulations heretofore made under the *Entertainments Tax Assessment Act 1916*, and in force at the date of the commencement of these Regulations, are hereby repealed.

Repeal.

SCHEDULE.

FORM A.

Commonwealth of Australia.

ENTERTAINMENTS TAX ASSESSMENT ACT 1916.

I hereby request on behalf of _____ that arrangements may be made with the Deputy Commissioner of Taxation for the said _____ to furnish returns of the payments for admission to the entertainments carried on by the said _____

I attach security in the sum of £ _____ for the payment of tax.

The following particulars regarding the said

are submitted :—

1. Name and situation of place of amusement	
2. Full name of proprietor; when the applicant is a company, the full names of the Directors together with an extract from the Articles of Association relating to the affixing of the Common Seal	
3. Class of Entertainment (Theatre, Music Hall, &c.)	
4. Full name of person holding the licence granted by the licensing authority	
5. Full name and description of the person who would be appointed to certify the returns of payment for admission (also the same particulars of a second person to act in the absence of the appointed person)	
6. The full holding capacity of each part of the house and the usual price of admission to each part	
7. The number of pay boxes or box offices at which payment for admission is made and the parts of the house controlled by each pay box or box office	
8. The method of admission to each part of the house whether by single ticket torn from counterfoil for numbered seats or by automatic registration by metal disc machine, or by turnstile or by tickets numbered and issued in a consecutive series for unnumbered seats.	
9. The number of entertainments per week, specifying the time at which each is given	
10. In the case of turnstiles or check machines the number of admissions which are registered before the indicator returns to zero	
11. The date (day and month) to which the Annual Return referred to in (2) of the General Conditions would be made up	
12. The name and address of the Company, Society, or person, who is the proposed surety to the Bond to be given for securing the duty and compliance with the conditions of this application.	

Dated at

this

day of

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Signature
(Office held)
Address

THE GENERAL CONDITIONS under which this permission is allowed are as follows :—

1. A complete and accurate return shall be furnished weekly to the Deputy Commissioner of Taxation (or to such person as he may designate for the

purpose) showing the total number of persons admitted during each week at each price of admission on which tax is paid (including payments for transfers from one part of the entertainment to another part, together with a remittance for the proper amount of Entertainments Tax). The return shall be in such form as the Deputy Commissioner directs and shall be certified by the person named under heading 5 in the attached form of application, and shall be accompanied by *signed duplicates of the actual returns which are prepared by the Cashiers and Box Office Clerks for each performance*; specifying particulars of admission at each price on which tax is paid; transfers at each price; free admissions and bookings at outside agencies. If a weekly summary is prepared by the proprietor, such summary will be accepted in lieu of the signed duplicates referred to. The return shall be furnished within two days of the end of each week.

When automatic check machines or turnstiles, or tickets numbered and in consecutive series, are used, the starting and finishing numbers shown on the indicators or on the tickets must be stated on the returns of the Cashiers and Box Office Clerks for each performance.

2. An annual return of the number of persons admitted at each price of admission (including payments for transfers from one part of the entertainment to another part), certified by a Public Accountant, shall be furnished to the Deputy Commissioner within two months of the date specified by the applicant in heading 11 in the attached form of application.

3. The price of admission must be clearly shown separately from the amount of tax on a notice exhibited at each pay box.

4. Where automatic machines which register the number of admissions paid are used:—

- (a) The machine must be securely fixed to the ground or to the structure of the building, and not removed without the permission in writing of the Deputy Commissioner.
- (b) The indicator that records the number of admissions must be capable of being secured by a Departmental lock or seal, and the Deputy Commissioner may, if he so desire, secure such indicator, and such lock or seal must not be interfered with by any person other than an officer authorized in writing by the Deputy Commissioner.

5. Previous notice in writing not less than seven days shall be sent to the Deputy Commissioner of any alteration in the price of admission which would affect the rate of tax.

6. Immediate notice in writing must be sent to the Deputy Commissioner of the intention to cancel any performance or to close the place of entertainment for a period. When the place of entertainment is closed for a period the dates from and to which it is closed shall be stated.

7. All books and documents required by the Deputy Commissioner for the purpose of checking returns are to be placed at the disposal of the Deputy Commissioner or his officers at all reasonable times. Counterfoils from which tickets of admission are taken need not be retained for this purpose for more than three months.

8. A copy of the Certificate of the Deputy Commissioner granting this application must be exhibited in a prominent position at each public entrance to the place of amusement at all times when the place is open to the public. Each copy will remain the property of the Commonwealth Treasurer, and must be returned to the Deputy Commissioner on demand by him in writing.

9. This concession may be cancelled at any time if the Deputy Commissioner is satisfied that there has been any failure on the part of the proprietor of the entertainment or any of his employees to observe all or any of the foregoing conditions or any breach of the *Entertainments Tax Assessment Act 1916*, or the Regulations thereunder.

FORM B.

Commonwealth of Australia.

ENTERTAINMENTS TAX ASSESSMENT ACT 1916. (Section 8.)

Certificate.

THIS IS TO CERTIFY that _____ has been granted
permission to furnish returns of payments for admission to _____
to the Deputy Commissioner of Taxation at _____ and has given
approved security for the payment of tax as required by Section 8 of the
above Act.

Dated at _____ this _____ day of _____ 191

Deputy Commissioner of Taxation.

THE GENERAL CONDITIONS under which this permission is allowed are as follows :—

1. A complete and accurate return shall be furnished weekly to the Deputy Commissioner of Taxation (or to such person as he may designate for the purpose) showing the total number of persons admitted during each week and at each price of admission on which tax is paid (including payments for transfers from one part of the entertainment to another part, together with a remittance for the proper amount of Entertainments Tax). The return shall be in such form as the Deputy Commissioner directs and shall be certified by the person named under heading 5 in the form of application, and shall be accompanied by *signed duplicates of the actual returns which are prepared by the Cashiers and Box Office Clerks for each performance*, specifying particulars of admission at each price on which tax is paid; transfers at each price; free admissions and bookings at outside agencies. If a weekly summary is prepared by the proprietor, such summary will be accepted in lieu of the signed duplicates referred to. The return shall be furnished within two days of the end of each week.

Where automatic check machines or turnstiles, or tickets numbered and in consecutive series, are used, the starting and finishing numbers shown on the indicators or on the tickets must be stated on the returns of the Cashiers and Box Office Clerks for each performance.

2. An annual return of the number of persons admitted at each price of admission (including payments for transfers from one part of the entertainment to another part), certified by a Public Accountant, shall be furnished to the Deputy Commissioner within two months of the date specified by the applicant in heading 11 in the form of application.

3. The price of admission must be clearly shown separately from the amount of tax on a notice exhibited at each pay box.

4. Where automatic machines which register the number of admissions paid are used :—

- (a) The machine must be securely fixed to the ground or to the structure of the building, and not removed without the permission in writing of the Deputy Commissioner.
- (b) The indicator that records the number of admissions must be capable of being secured by a Departmental lock or seal, and the Deputy Commissioner may, if he so desire, secure such indicator, and such lock or seal must not be interfered with by any person other than an officer authorized in writing by the Deputy Commissioner.

5. Previous notice in writing not less than seven days shall be sent to the Deputy Commissioner of any alteration in the price of admission which would affect the rate of tax.

6. Immediate notice in writing must be sent to the Deputy Commissioner of the intention to cancel any performance or to close the place of entertainment for a period. When the place of entertainment is closed for a period the dates from and to which it is closed shall be stated.

7. All books and documents required by the Deputy Commissioner for the purpose of checking returns are to be placed at the disposal of the Deputy Commissioner or his officers at all reasonable times. Counterfoils from which tickets of admission are taken need not be retained for this purpose for more than three months.

8. A copy of the Certificate of the Deputy Commissioner granting this application must be exhibited in a prominent position at each public entrance to the place of amusement at all times when the place is open to the public. Each copy will remain the property of the Commonwealth Treasurer, and must be returned to the Deputy Commissioner on demand by him in writing.

9. This concession may be cancelled at any time if the Deputy Commissioner is satisfied that there has been any failure on the part of the proprietor of the entertainment or any of his employees to observe all or any of the foregoing conditions or any breach of the *Entertainments Tax Assessment Act 1916*, or the Regulations thereunder.

Deputy Commissioner of Taxation.