

STATUTORY RULES
1920. No.218.

REGULATIONS UNDER THE ENTERTAINMENTS TAX ASSESSMENT

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 Third day of November, 1920

(Signed) FORSTER
Governor-General.

By His Excellency's Command,

(Signed) Arthur S. Rodgers
for Treasurer.

AMENDMENT OF THE ENTERTAINMENTS TAX REGULATIONS 1917.

(Statutory Rules 1917, No.227, as amended by Statutory Rules, 1918, Nos.84, 96, 187, and 299, and Statutory Rules 1919, Nos.51, 68, 120 and 211.)

Regulation 16 of the Entertainments Tax Regulations is amended by inserting after paragraph (b) the following new paragraph:-

"(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 is not liable to entertainments tax."

After regulation 25 of the Entertainments Tax Regulations, the following regulation is inserted:-

"25A A proprietor of an entertainment shall provide a properly locked box or other locked receptacle for the collection of the departmental tickets and this locked box or receptacle shall be in the custody of a person other than the seller of the tickets. Penalty: £50."

Regulation 29 of the Entertainments Tax Regulations is amended by omitting the word "and" following the words "parts of the place of entertainment".

Regulation 30 of the Entertainments Tax Regulations is amended by omitting the words "exceeds one shilling" and inserting in their stead "is liable to entertainments tax."

Regulation 33 (1) of the Entertainments Tax Regulations is amended by omitting the words "Regulation 34" and inserting in their stead "Regulation 32".

Regulation 43 (1) of the Entertainments Tax Regulations is amended by (1) omitting the words "production to him" and inserting in their stead the words "service upon him"; (2) by inserting after paragraph (b) a new paragraph as follows:-

"(c) furnish the Commissioner with any information which he may require which relates to the entertainment or the proceeds thereof or to any matter connected therewith."

The Schedule to the Entertainments Tax Regulations is amended as follows:-

- (1) By inserting in the General Conditions of Forms A and B after the words "Public Accountant" wherever appearing the words "approved by the Commissioner or the Deputy Commissioner".
- (2) By omitting from Condition 8 of the General Conditions of Form A the words "Each copy will remain the property of the Commonwealth Treasurer and must be returned to the Deputy Commissioner on demand by him in writing," and inserting in their stead the words "The Certificate and each copy remain the property of the Commonwealth Treasurer, and must be returned to the Deputy Commissioner on demand by him in writing or at the termination of the concession."