

STATUTORY RULES.

1919. No. 51.

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 twelfth day of March, 1919.

R. M. FERGUSON,
Governor-General.

By His Excellency's Command,
GEO. H. WISE,
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).

1. (1) Regulation 16 is amended by omitting paragraph (c) thereof.
- (2) This regulation shall be deemed to have come into operation on the eighth day of November, One thousand nine hundred and eighteen.
2. After regulation 47 the following regulation is inserted:—

“47A. Any proprietor who, without lawful excuse (proof whereof shall lie upon him) fails within seven days after the close of an entertainment, to pay to the Commissioner the tax due in respect of the entertainment shall be guilty of an offence.

Amendment of
Reg. 16.

Failure by
proprietor to
pay tax to
Commissioner.

Penalty: Fifty pounds.”