

STATUTORY RULES.

1942. No. 421

REGULATIONS UNDER THE ENTERTAINMENTS TAX ASSESSMENT ACT 1942.*

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 1942*.

Dated this *thirtieth*
day of *September*, 1942.

(SGD.) GOWRIE

Governor-General.

By His Excellency's Command,

J. R. H. G. G. G.
Treasurer.

ENTERTAINMENTS TAX REGULATIONS.

PART I.—PRELIMINARY.

1. These Regulations may be cited as the Entertainments Tax Citation Regulations.
2. These Regulations are divided into Parts, as follows:--

Part I.—Preliminary.	Parts.
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.—(1.) In these Regulations, unless the contrary intention appears, "the Act" means the *Entertainments Tax Assessment Act 1942*.
(2.) For the purposes of these Regulations—
 - (a) the Australian Capital Territory shall be deemed to be part of the State of New South Wales; and
 - (b) the Northern Territory shall be deemed to be a separate State.

PART II.—REGISTRATION.

4. Any proprietor of an entertainment for which a payment for admission is not charged, or in respect of which the payment for admission, or the aggregate amount of payments for admission, by any individual, is not equal to or greater than the sum of one shilling shall be exempted from registering that entertainment. Exemptions.

5. Applications for registration in pursuance of section 27 of the Act may be made in respect of— Applications.

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

6. Every application for registration of an entertainment in pursuance of Section 27 of the Act shall be in writing, signed by the proprietor of the entertainment, and shall contain the following particulars:— Particulars to be included in applications.

- (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.

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— Time for lodging applications.

- (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.

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

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 prior to these Regulations.

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 to cease upon registered proprietor retiring.

11. If the Commissioner, the Second 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.

Registration obtained by untrue statement may be cancelled.

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.

Cancellation not to release prior liability.

13. Every application for registration of an entertainment shall be made to the Commissioner—

Place of making application.

- (a) where the tax is paid by means of a stamped ticket—at a post office or at the office of the Deputy Commissioner for the State in which the entertainment is to be held; or
- (b) in any other case—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 Second Commissioner; or
- (c) the Deputy Commissioner for the State in which the entertainment is held,

Certificates 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.

PART III.—PAYMENT OF TAX

Division I.—Payment by Stamped Tickets.

15. Division 1 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 is not liable to entertainment tax.

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

17. For the purposes of this Division of this Part of these Regulations, unless the contrary intention appears— 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 any 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.

18. Every single and multiple ticket shall show clearly and separately thereon to the satisfaction of the Commissioner— Single and multiple tickets to contain certain particulars.

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

19. 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— Transfer ticket to contain certain particulars.
 - (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.

20. The proprietor of an entertainment shall issue a stamped ticket to each person who pays any amount upon which entertainments tax is payable for admission to the entertainment or to any part or parts of the place of entertainment.

Penalty: Fifty pounds.

Stamped ticket to be issued where amount or amounts are taxable.

21. 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 entertainments tax is payable on the amount paid for admission of the persons admitted.

Penalty: Twenty pounds.

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

22. All stamped tickets shall be supplied by the Commissioner only and may be obtained by proprietors of entertainments from or through a post office.

Stamped tickets to be supplied by Commissioner.

23. 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.

Issuing ticket other than stamped ticket.

24. A proprietor of an entertainment shall provide a properly locked box or other locked receptacle for the collection of the stamped tickets and this locked box or receptacle shall be in the custody of a person other than the seller of the tickets.

Penalty: Fifty pounds.

Locked box to be provided.

25.—(1.) The proprietor of an entertainment shall be responsible for the issue to any person who is admitted without payment to the entertainment, of a complimentary ticket, and the subsequent deposit of such ticket in the locked box, or locked receptacle, provided for the collection of stamped tickets, under the preceding regulation.

(2.) The issue and collection of these tickets shall be recorded in all returns required by these Regulations to be furnished.

Complimentary tickets.

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

Penalty: Twenty pounds.

Stamped ticket not to be defaced without authority.

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.

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

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

Issue and use of tickets once.

(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, 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 ticket for the difference in tax is issued to him;
- or
- (b) a stamped ticket for the full price of admission is issued to him,

if the total of the amounts paid in respect of all the admissions is liable to entertainments tax.

Penalty: Twenty pounds.

31. Within twenty-four hours after the close of each entertainment which is or should be registered in accordance with Section 27 of the Act (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.

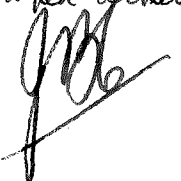
32. Before any stamped tickets are supplied by the Commissioner the proprietor of the entertainment in connexion with which the tickets are to be used shall deposit with the Commissioner at the Post Office at which the stamps are obtained an amount equal to the total tax represented by the stamped tickets supplied.

Deposit for tickets.

33.—(1.) Where tax has been deposited with the Commissioner under the preceding regulation 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

stamped tickets


(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 payment 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 Tickets.

34.—(1.) An application by a proprietor of an entertainment for the approval of the Commissioner to an arrangement for furnishing returns under sub-section (1.) of Section 11 of the Act may be in accordance with Form 1 in the Schedule to these Regulations. Application for the approval of arrangement under s. 8 (1) of the Act.

(2.) The arrangement may be in accordance with the terms and conditions set forth in the general conditions appended to that application.

(3.) Where the Commissioner approves an arrangement which is in accordance with the terms and conditions so set forth, he may issue to the proprietor of the entertainment a Certificate in accordance with Form 2 in the Schedule to these Regulations.

35.—(1.) A person shall not contravene or fail to comply with any term or condition of any arrangement approved by the Commissioner under sub-section (1.) of Section 11 of the Act (whether the arrangement is in accordance with the general conditions appended to the form of application in Form 1 of the Schedule to these Regulations or otherwise). Conditions of arrangement to be binding.

(2.) Where any contravention or failure to comply with any term or condition of any such arrangement occurs at or in connexion with any entertainment, the proprietor of that entertainment, notwithstanding that the contravention or failure to comply occurred contrary to his instructions and without his knowledge, shall also be guilty of an offence:

Provided that nothing in this sub-regulation shall relieve any other person of any liability for an offence against this regulation.

Penalty: ~~Twenty~~ pounds.

36.—(1.) The Commissioner may in his absolute discretion cancel a bond entered into by the proprietor of an entertainment under the Act. Cancellation of bond.

(2.) The Commissioner shall give to the parties to the bond not less than seven days' notice of his intention to cancel the bond.

(3.) From and after the date of the cancellation by the Commissioner of a bond entered into by the proprietor of an entertainment all certificates in accordance with Form 2 in the Schedule to these Regulations shall be deemed to be cancelled and the provisions of Division 1 of this Part of these Regulations shall apply to the entertainments of that proprietor, unless and until a new bond to the satisfaction of the Commissioner shall have been entered into by the proprietor.

Fifty


37. Where, in pursuance of the Commissioner's approval under paragraph (b) of sub-section (1.) of Section 11 of the Act, the proprietor of an entertainment admits persons to an entertainment through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted, the proprietor shall comply with the following conditions:—

Use of barrier
of mechanical
contrivance.

- (a) 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 in writing by the Commissioner.
- (b) The barrier or mechanical contrivance shall be fixed in a manner approved in writing by the Commissioner and shall not be interfered with without the written authority of the Commissioner.
- (c) 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.

Penalty: Fifty pounds.

Division 3.—General.

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

Where tax
payable by
proprietor.

39. 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.

40. 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.

41. 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.

42. 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.
Payments to
proprietor.

43. 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.

44.—(1.) The proprietor of an entertainment shall upon service upon him of a notice in writing signed by the Commissioner, Second Commissioner, or a Deputy 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;
- (c) furnish to the officer named in the notice any information which he may require which relates to the entertainment or the proceeds thereof or to any matter connected therewith.

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.

(3.) In any proceedings for non-compliance with any requirement of this regulation, the production of a certificate signed by the Commissioner, the Second Commissioner, or a Deputy Commissioner, that any requirement of this regulation has not been complied with shall be *prima facie* evidence of such non-compliance.

PART IV.—MISCELLANEOUS.

45. 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 Two pounds.

46. Any person committing a breach of these Regulations for which no other penalty is provided shall be liable on conviction to a penalty not exceeding Twenty pounds.

Penalty where no other penalty is prescribed

47. 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.

48. 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,

Notice of
cancellation or
closing to be
given.

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

Penalty: Ten pounds.

49. 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.

Notices and
certificates to
be exhibited.

Penalty: Fifty pounds.

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

- (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.

Place where
prosecution may
be instituted.

51. 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.

Where
application to
be forwarded.

52. Whenever the Commissioner is satisfied that an entertainment will comply with the conditions set out in Section 18 of the Act 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 proves to the satisfaction of the Commissioner that the entertainment did in fact comply with the conditions set out in Section 18 of the Act or pays the amount of entertainments tax demanded.

Bond in
respect of
exempt
entertainment.

53.—(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.

Change of
address.

(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.

54. 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.

Authorized officers may give certificates, &c.

55.—(1.) Any certificate, notice or other document, bearing the written, stamped or printed signature of the Commissioner, the Second 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.

Signature of Commissioner deemed duly 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, Second Commissioner or Deputy Commissioner, as the case may be.

56. A writing certified by the Commissioner, the Second 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 a Deputy 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.

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

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

Certificate as to amount of tax due.

- (a) the Commissioner;
- (b) the Second 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.

58. 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.

so /

SCHEDULE.

FORM I.
COMMONWEALTH OF AUSTRALIA.STATE OF
Entertainments Tax Assessment Act 1942.

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 are submitted:—

1. Name and situation of place of entertainment.	
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. (Describe fully and state whether entertainment is subject to full rates or special rates of tax)	
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 place of entertainment 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 place of entertainment controlled by each pay box or box office	
8. The method of admission to each part of the place of entertainment whether by single ticket torn from counter-foil 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 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 tax and compliance with the conditions of this application as set out on the back hereof	

Dated at this day of , 194
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 payable (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 paragraph 5 of 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 payable, transfers at each price, free admissions and bookings at outside agencies. If a weekly summary is prepared by the proprietor, the summary may, at the discretion of the Deputy Commissioner, be accepted in lieu of the signed duplicates referred to. The return shall be furnished within seven 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 and approved by the Commissioner or Deputy Commissioner, shall be furnished to the Deputy Commissioner within two months of the date specified by the applicant in paragraph 11 of the attached form of application.

Where a proprietor ceases business within twelve months after the date to which the last annual return is furnished or within twelve months after the date of commencing business he shall furnish to the Deputy Commissioner, within one month of the date of ceasing business, a return containing similar information in respect of the part of the period of twelve months during which the business was carried on.

A proprietor may, upon application, and at the discretion of the Commissioner or Second Commissioner, be relieved from compliance with this condition.

3. The price of admission shall 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 shall 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 desires, secure such indicator, and such lock or seal shall not be interfered with by any person other than an officer authorized in writing by the Deputy Commissioner.

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

6. Immediate notice in writing shall be sent to the Deputy Commissioner of any intention to cancel any performance or to hold any additional performance or to close the place of entertainment for any period. When the place of entertainment is closed for any 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 shall, at all reasonable times, be placed at the disposal of the Deputy Commissioner or his officers. 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 shall be exhibited in a prominent position at each public entrance to the place of entertainment at all times when the place is open to the public. The Certificate and each copy shall remain the property of the Commonwealth Treasurer, and shall be returned to the Deputy Commissioner on demand by him in writing or at the termination of the concession.

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 1942* or the Regulations thereunder.

FORM 2.

COMMONWEALTH OF AUSTRALIA.

STATE OF

Entertainments Tax Assessment Act 1942.

CERTIFICATE.

THIS IS TO CERTIFY that _____ has been granted permission to furnish returns of payment for admission to _____ to the Deputy Commissioner of Taxation at _____ and has given approved security for the payment of tax as required by Section 11 of the Act.

Dated at _____ this _____ day of _____ 194 _____
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 payable (including payments for transfers from one part of the entertainment to another part, together with a remittance for the proper amount of Entertainment Tax). The return shall be in such form as the Deputy Commissioner directs and shall be certified by the person named under paragraph 5 of 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 payable, transfers at each price, free admissions and bookings at outside agencies. If a weekly summary is prepared by the proprietor, the summary may at the discretion of the Deputy Commissioner be accepted in lieu of the signed duplicates referred to. The return shall be furnished within seven 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, approved by the Commissioner or Deputy Commissioner, shall be furnished to the Deputy Commissioner within two months of the date specified by the applicant in paragraph 11 of the form of application.

Where a proprietor ceases business within twelve months after the date to which the last annual return is furnished or within twelve months after the date of commencing business, he shall furnish to the Deputy Commissioner within one month of the date of ceasing business a return containing similar information in respect of the part of the period of twelve months during which the business was carried on.

A proprietor may, upon application, and at the discretion of the Commissioner or Second Commissioner, be relieved from compliance with this condition.

3. The price of admission shall 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 shall 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 shall not be interfered with by any person other than an officer authorized in writing by the Deputy Commissioner.

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

6. Immediate notice in writing shall be sent to the Deputy Commissioner of any intention to cancel any performance or to hold any additional performance or to close the place of entertainment for any period. When the place of entertainment is closed for any 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 shall, at all reasonable times, be placed at the disposal of the Deputy Commissioner or his officers. 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 shall be exhibited in a prominent position at each public entrance to the place of entertainment at all times when the place is open to the public.

The certificate and each copy shall remain the property of the Commonwealth Treasurer, and shall be returned to the Deputy Commissioner on demand by him in writing or at the termination of the concession.

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 *Entertainment Tax Assessment Act 1942* or the Regulations thereunder.

Deputy Commissioner of Taxation.