

Right Hon. Mr. Massey.

AMUSEMENTS-TAX.

ANALYSIS.

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A BILL INTITULED

AN ACT to consolidate and amend the Law relating to Amusements-tax. Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Amusements-tax Act, 1922, and shall come into force on the first day of November, nineteen hundred and twenty-two. Short Title and commencement.

10 2. In this Act, unless a contrary intention appears,— Interpretation. "Admission" to an entertainment means admission as a spectator or as one of an audience, and includes admission to any place in which the entertainment is held: 1917. No. 9, sec. 57 1918, No. 2, sec. 9(3)

15 "Commissioner" means the Commissioner of Stamp Duties under the Stamp Duties Act, 1908, and includes a Deputy Commissioner under that Act:

"Entertainment" includes any exhibition, performance, amusement, game, or sport to which persons are admitted for payment:

20 "Payment on admission" to an entertainment includes any payment made by or on behalf of a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a further payment is required:

25 "Proprietor" in relation to any entertainment includes any person responsible for the management thereof.

Tax payable on admission to entertainment.

1917, No. 9, sec. 58
1921, No. 25, sec. 14

3. On and after the coming into operation of this Act there shall, subject to the provisions of this Act, be charged, levied, and paid for admission to all entertainments within the meaning of this Act an excise duty (hereinafter referred to as an amusements-tax) computed as follows, that is to say :—

(a.) Where the price charged for the admission of any person to an entertainment does not exceed ninepence, no amusements-tax shall be payable :

(b.) Where the price charged for admission exceeds ninepence but does not exceed three shillings and sixpence, the amount of amusements-tax shall be one penny for every shilling or part of a shilling of such price :

(c.) Where the price charged for admission exceeds three shillings and sixpence, the amount of amusements-tax shall be one penny for every shilling or part of a shilling of such price, together with, in addition to the amount of tax calculated as aforesaid, the sum of one penny.

Conditions as to payment of amusements-tax on admission to entertainments.

1917, No. 9, sec. 59
1921, No. 25, sec. 16

4. (1.) No person shall be admitted for payment to any entertainment where the payment is subject to amusements-tax except—

(a.) With a ticket stamped with a stamp (not before used) or otherwise marked to denote that the proper amusements-tax has been paid ; or

(b.) In special cases, with the approval of the Commissioner, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted—

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 duty.

(2.) If any person is admitted for payment to any place of entertainment and the provisions of this section are not complied with, the person admitted and the proprietor of the entertainment to which he is admitted shall be liable in respect of each offence to a penalty, in the case of the person admitted, of *five* pounds and in the case of the proprietor of *fifty* pounds, and the proprietor shall in addition be liable to pay any duty which should have been paid.

(3.) Where the proprietor of any entertainment who has made arrangements, pursuant to this section, for the furnishing of returns of payments for admission to the entertainment fails to furnish such returns in accordance with the terms of the arrangement he shall be liable to a penalty of *five* pounds for every day in respect of which such default continues, and the amount of such penalty shall be recoverable as if it were amusements-tax.

Mode of computation and payment of amusements-tax.

1917, No. 9, sec. 60

5. (1.) Amusements-tax shall be charged in respect of each person admitted for payment, and in the case of admission by stamped ticket shall be paid by means of the stamp on the ticket, and in the case of admission otherwise than by stamped ticket shall be calculated and paid on the number of admissions.

(2.) Amusements-tax in the case of admission otherwise than by stamped ticket shall be recoverable from the proprietor as a debt due to the Crown.

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6. Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any club, association, or society, or for a season ticket, or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the amusements-tax shall be paid on the amount of the lump sum; but where the Commissioner is of opinion that payment of a lump sum or any payment for a ticket represents payment for other privileges, rights, or purposes besides the admission to an entertainment, the duty shall be charged on such an amount as appears to the Commissioner to represent the right of admission to the entertainment.

Computation of tax where payment for admission made by way of lump sum.

1917, No. 9, sec. 61

7. (1.) Amusements-tax shall not be charged in respect of admission to—

Exemptions from amusements-tax.

(a.) Any show promoted by any agricultural or pastoral society, or by any horticultural society, if the proceeds are devoted to the objects of the society:

Cf. 1917, No. 9, sec. 62

1918, No. 2, sec. 9

1921, No. 25, sec. 15

(b.) Any entertainment the proceeds or the net proceeds of which are devoted to charitable, philanthropic, patriotic, or educational purposes, or to the purposes of any society or institution not established for profit, if the persons performing at the entertainment give their services without fee or reward or other pecuniary consideration, and if, in any case where the net proceeds only are so disposed of, the Commissioner is satisfied that the expenses incurred in connection with the entertainment are reasonable.

(2.) Nothing in this section shall be construed to exempt any persons from the payment of amusements-tax in respect of admission to any race-meeting, or to any meeting promoted for the purposes of any game or sport.

8. (1.) If at any time within *three* months after the payment of any amusements-tax the Commissioner is satisfied that any such tax has been paid in excess, or has been paid in respect of admission to any entertainment in respect of which amusements-tax was not properly chargeable, he may authorize a refund of the amount so paid in excess or in error.

Refunds of amusements-tax paid in excess or in error.

(2.) All moneys payable under this section by way of refund of amusements-tax shall, without further appropriation than this section, be paid out of the Consolidated Fund.

9. (1.) Any person authorized for the purpose by writing under the hand of the Commissioner may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at all reasonable times, with a view to seeing whether the provisions of this Act or any regulations made thereunder are being complied with.

Authorized officers may enter places of entertainment to see that this Act is complied with.

1917, No. 9, sec. 65

(2.) If any person prevents or obstructs the entry of any person so authorized he shall be liable on summary conviction to a fine of *twenty* pounds.

10. (1.) The Governor-General may, by Order in Council, make regulations for the purposes of this Act for all or any of the following matters:—

Regulations.

Ibid., sec. 64

(a.) For the supply and use of stamps or stamped tickets, and for securing the defacement of stamps when used;

- (b.) For the marking of tickets, other than stamped tickets, to denote that the proper amusements-tax has been paid ;
- (c.) For the use of tickets covering the admission of more than one person and the calculation of the duty thereon, and for the payment of duty on the transfer from one part of a place of entertainment to another ; 5
- (d.) For controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances ; and 10
- (e.) Generally with respect to such other matters or things as may be deemed necessary or expedient for the purpose of carrying this Act into effect.
- (2.) If any person acts in contravention of or fails to comply with any such regulations he shall be liable in respect of each offence to a fine of *fifty* pounds. 15

Repeals.

11. The enactments mentioned in the Schedule hereto are hereby repealed to the extent indicated in that Schedule.

Schedule

SCHEDULE.

ENACTMENTS REPEALED.

Title of Enactment.	Extent of Repeal.
1917, No. 9.—The Finance Act, 1917	Part III.
1918, No. 2.—The Finance Act, 1918	Section 9.
1921, No. 25.—The Finance Act, 1921 (No. 2)	Part II.