

AMUSEMENT TAX AMENDMENT BILL

EXPLANATORY NOTE

This Bill will abolish amusement tax in respect of admission to cinematograph theatres where the payment for admission (the price before tax) has previously amounted to not more than 3s. 6d. At 3s. 6d., the tax would amount to 5d., making a gross admission charge of 3s. 11d.

The rate of tax where the payment for admission exceeds 3s. 11d. will remain the same as at present, namely, 2d., plus 1d. for each 1s. or part of 1s. of the payment for admission.

The rates of amusement tax in respect of admission to horse race meetings are to remain the same as at present.

The amendment is to be deemed to have come into force on 15 July 1963, and will apply to entertainments held on or after that date.

Hon. Mr Lake

AMUSEMENT TAX AMENDMENT

ANALYSIS

Title		2. Rates of amusement tax Schedule
1. Short Title and commencement		

A BILL INTITULED

An Act to amend the Amusement Tax Act 1960

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

1. Short Title and commencement—(1) This Act may be
cited as the Amusement Tax Amendment Act 1963, and
shall be read together with and deemed part of the Amuse-
ment Tax Act 1960* (hereinafter referred to as the principal
10 Act).

(2) This Act shall be deemed to have come into force on
the fifteenth day of July, nineteen hundred and sixty-three,
and shall apply with respect to entertainments held on or after
that date.

*1960, No. 12

No. 26—1

2. Rates of amusement tax—(1) The principal Act is hereby amended by repealing the Schedule, and substituting the Schedule set out in the Schedule to this Act.

(2) Section 2 of the principal Act is hereby amended by repealing the definition of the term “payment for admission”, and substituting the following definition: 5

“‘Payment for admission’ means the amount of any payment, or the aggregate amount of any payments (including the amount of any payment made in respect of the reservation of any seat or place), which entitles any person to admission to an entertainment, a series of entertainments, an entertainment during a certain period of time, or a part of a place of entertainment, and which, in the case of any horse race meeting, exceeds one shilling and ninepence and, in the case of an exhibition of a cinematograph film, exceeds three shillings and elevenpence:”.

SCHEDULE

NEW SCHEDULE TO PRINCIPAL ACT

“SCHEDULE

RATES OF AMUSEMENT TAX

Payment for Admission	Tax for Each Person
“1. To horse race meeting—	
Not exceeding 1s. 9d.	No tax.
Exceeding 1s. 9d. but not exceeding 2s. 6d.	3d.
Exceeding 2s. 6d. but not exceeding 3s.	4d.
Exceeding 3s. but not exceeding 3s. 6d.	5d.
Exceeding 3s. 6d.	2d., plus an additional 1d. for every 1s. or part of 1s. of the payment.
“2. To exhibition of a cinematograph film—	
Not exceeding 3s. 11d.	No tax.
Exceeding 3s. 11d.	2d., plus an additional 1d. for every 1s. or part of 1s. of the payment.”