

# Supplementary Order Paper.

## HOUSE OF REPRESENTATIVES.

Friday, the 16th Day of December, 1921.

### FINANCE (No. 2) BILL.

Right Hon. Mr. MASSEY, in Committee, to move the following amendments:—

Clause 8: To omit subclause (6).

Clause 10: To insert, before the words "the amount" in line 37, the words "so much of"; and to omit the words "who pays or has paid such tax" in line 38, and substitute the words "as is paid."

Clause 13, subclause (1): To omit the subclause, and substitute the following subclause:—

13. (1.) On and after the first day of January, nineteen hundred and *twenty-two*, amusements-tax under Part III of the Finance Act, 1917, shall be paid at the following rates, 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*.

Clause 14: To omit the clause.

To insert, after clause 6, the following new clause:—

Section 84 of Land and Income Tax Act, 1916, amended. 6A. Section eighty-four of the Land and Income Tax Act, 1916, is hereby amended by omitting from paragraph (c) the words "by the Commissioners of," and substituting the word "from."

To insert, after clause 15, the following new clause:—

Penalty for failure to make returns as to amusements-tax. 15A. Where the proprietor of any entertainment who has made arrangements, pursuant to section fifty-nine of the Finance Act, 1917, 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.