

48° 24'; towards the north-east by Section No. 111, 550.2 links, bearing 138° 24'; towards the south-east by Section No. 34 and part of Section No. 33, Township of Owaka, 217 links, bearing 222° 41'; and towards the south-west by the said Section No. 3, 580 links, bearing 138° 24': being all the land comprised in and conveyed by deed of conveyance in the Deeds Registry Office at Dunedin as No. 114065, and shown on plan marked 1/167 deposited in the Head Office, Department of Lands and Survey, at Wellington, and thereon edged green.

J. F. ANDREWS,
Clerk of the Executive Council.

Regulations under Part III of the Finance Act, 1917

LIVERPOOL, Governor-General.
ORDER IN COUNCIL.

At the Government House at Wellington, this thirtieth day of April, 1918.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by the sixty-fourth section of the Finance Act, 1917, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the regulations hereinafter set forth, and doth hereby declare that the said regulations shall come into force on the day of the publication thereof in the *Gazette*.

REGULATIONS.

PART I.—INTRODUCTORY.

1. THESE regulations are divided into parts as follows:—

- Part I.—Introductory.
 - 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.
2. In these regulations—
“The Act” means the Finance Act, 1917, Part III:
“Commissioner” means the Commissioner of Stamps under the Stamp Duties Act, 1908, and includes a Deputy Commissioner under that Act.

PART II.—REGISTRATION.

3. (1.) For the purpose of this regulation “entertainment” means an entertainment for admission to which—
(a.) There is demanded, fixed, or made; or
(b.) It is intended there shall be demanded, fixed, or made; or
(c.) It is stated in any announcement or advertisement there will be demanded, fixed, or made—
a payment upon which amusements-tax is payable.
- (2.) Every proprietor of an entertainment shall register the entertainment in accordance with these regulations.
- (3.) Any person who holds, promotes, gives, carries on, or manages an entertainment not duly registered in accordance with these regulations shall be guilty of an offence.
- (4.) Any owner, lessee, or other person for the time being in possession of, or entitled to possession of, or having the control of premises in which is held an entertainment not duly registered in accordance with these regulations shall be guilty of an offence.
4. Applications may be made for registration of—
(a.) A single entertainment; or
(b.) Two or more entertainments.
5. Every application for registration of an entertainment shall be in writing, signed by the proprietor of the entertainment, and shall contain the following particulars:—
(a.) The full name, address, and occupation of the proprietor of the entertainment;
(b.) An address in New Zealand 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.

6. 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—

- (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.

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

8. The owner or lessee or sublessee of the fee-simple (as distinguished from the proprietor) of a place of entertainment shall notify the Commissioner in writing on the 31st day of December of each calendar year of the number, date, description, and proprietor of all entertainments held in the aforesaid place of entertainment during each calendar year.

9. 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.

10. If the Commissioner 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.

11. 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.

12. Every application for registration of an entertainment shall be made to the Commissioner at the Stamp Office in the district in which the entertainment is to be held.

13. A certificate signed by the Commissioner 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.

14. A prosecution for any offence against this part of 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.

PART III.—PAYMENT OF TAX.

Division 1.—Payment by Stamped Tickets.

15. Division 1 of this part of these regulations shall not apply to—

- (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 when the total of the amounts paid for the admission does not exceed 6d.

16. (1.) The proprietor of an entertainment shall be responsible for due compliance with each and every provision of these regulations relating to stamped tickets.

(2.) Where a breach of any regulation contained in this division occurs, the proprietor of the entertainment where or in connection 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.