

17. For the purposes of this division of this part of these regulations—

“Ticket” means any ticket issued or used for or in connection 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, a specially stamped 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 part of a place of entertainment :

“Specially stamped ticket” means a ticket printed by a proprietor and stamped by the Commissioner, the use of which ticket is limited to an entertainment to be held on the date printed on the ticket :

“Season ticket” means a ticket entitling one person to admission to more than one entertainment :

“Stamped ticket” means a ticket authorized by these regulations and stamped with a printed or impressed stamp denoting that the proper amusements-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—

- (i.) The amount actually charged 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—

- (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 or amounts exceeding 6d. in all for admission to the entertainment or to any part or parts of the place of entertainment.

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 the total amount or amounts paid for admission of the person admitted exceeds 6d.

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

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 connection 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.

24. A stamped ticket shall not be defaced without the authority of the Commissioner.

25. 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.

26. (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.

(3.) A ticket (other than a multiple ticket) shall not be issued or used for the admission of more than one person.

27. 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 and payments totalling more than 6d. in all are made for the admissions, tax shall be paid on the total of the amounts paid for all the admissions as if the total amount had been paid for a single admission.

28. 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 or until either—

- (a.) A stamped transfer ticket is issued to him ; or

(b.) A stamped ticket for the full price of admission to such other part of the place of entertainment is issued to him—

if the total of the amounts paid in respect of all the admissions exceed 6d.

29. Within twenty-four hours after the close of each entertainment which is or should be registered in accordance with these regulations (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 district in which the entertainment was held—

(a.) Butts of all stamped tickets issued and used in connection with the entertainment ;

(b.) All season tickets and all specially stamped tickets used in connection with the entertainment ;

(c.) A statement certified by the proprietor as correct showing—

- (i.) The consecutive numbers on all tickets issued in connection 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.
- (vi.) The Commissioner may remit all or any of the foregoing requirements.

30. Before any stamped tickets are supplied by the Commissioner, the proprietor of the entertainment in connection with which the tickets are to be used shall deposit with the Commissioner—

(a.) An amount equal to the total tax represented by the stamps on the tickets supplied ; and

(b.) The amount fixed by the Commissioner as the purchase-price for printing and supplying the tickets.

31. (1.) Where tax has been deposited with the Commissioner under Regulation 30 and the proprietor of the entertainment proves to the satisfaction of the Commissioner that—

- (a.) The tickets or any of the tickets were not issued ; or
- (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 payments for admission to the entertainment.

(2.) No refund shall be granted in respect of season tickets or specially stamped tickets.

(3.) 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 Ticket.*

32. (1.) An application by a proprietor of an entertainment for the approval of the Commissioner to an arrangement for furnishing returns under section 59 (1) of the Act may be in accordance with Form A in the Schedule.

(2.) If the Commissioner approves of the arrangement, a certificate in accordance with Form B in the Schedule shall be issued to the proprietor of the entertainment.

33. (1.) Each and every of the general conditions set forth in the Schedule shall be binding upon every proprietor of an entertainment to whom a certificate in accordance with Form B in the Schedule is issued.

(2.) Whenever a breach or non-observance of any of the general conditions set forth in the Schedule occurs at or in connection with or in respect of any entertainment to the proprietor of which a certificate in accordance with Form B in the Schedule is issued, the proprietor of the entertainment shall, notwithstanding that the breach or non-observance occurred contrary to his instructions or without his knowledge, be deemed to be guilty of an offence.

34. (1.) A proprietor of an entertainment may use a barrier or mechanical contrivance to automatically register the number of persons admitted to the entertainment upon compliance with the following conditions, viz. :—

(a.) The approval of the Commissioner shall first be obtained by the proprietor.

(b.) 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 by the Commissioner.

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

(d.) Unless the barrier or mechanical contrivance provides for registering separately the total number of per-