



ANNO SEPTIMO

# GEORGII V REGIS.

A.D. 1916.

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## No. 1244.

An Act to impose Stamp Duties in respect of Admission to Amusements, and to further amend the Stamp Act Amendment Act, 1902, and to amend the Stamp Act Further Amendment Act, 1915, and for other purposes.

[Assented to, October 12th, 1916.]

**B**E it Enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

**1.** (1) This Act may be cited alone as the "Stamp Act Further Amendment Act, 1916." Short titles.

(2) The Stamp Acts, 1886 to 1915, and this Act may be cited together as the "Stamp Acts, 1886 to 1916."

**2.** This Act is incorporated with the Stamp Acts, 1886 to 1915, and those Acts and this Act shall be read as one Act. Incorporation.

**3.** The provisions of this Act are arranged as follows:— Arrangement of Act.

PART I.—Amusements Duty.

PART II.—Miscellaneous Provisions.

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### PART I.

#### AMUSEMENTS DUTY.

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**4.** This Part shall come into operation on a day to be fixed by proclamation. Commencement of this Part.

**5.** In

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## Interpretation.

**5.** In this Part, unless inconsistent with the context or some other meaning is clearly intended—

“Admission” means admission as a spectator or one of the audience, and “payment on admission” includes any payment made by a person who, having been admitted to one part of a place where an amusement is held, is subsequently admitted to another part thereof for admission to which a payment involving duty or more duty is required:

“Amusement” means amusement (including, though without limiting the meaning of that term, concert, recital, lecture, reading, entertainment of the stage, cinematograph or other picture show, dancing, boxing, horse-racing, or other exhibition, performance, amusement, sport, game, or contest of any kind whatsoever) to which persons are admitted for payment; and “admission to an amusement” includes admission to any place in which the amusement is held:

“Promoter,” in relation to any amusement, includes the person, company, corporate body, or association having the superintendence or management of the amusement, and also includes the agent, trustee, manager, or committee of any such person, company, corporate body, or association respectively, and also includes any person responsible for the management of the amusement.

*Duty to be Paid on Admission to Amusements.*

Duty on payments for admission to amusements.

**6.** From the commencement of this Part there shall be charged, levied, and paid on all payments for admission to any amusement as defined by this Act a stamp duty (in this Act referred to as “amusements duty”) at the rates specified in the Schedule hereto.

Persons not to be admitted to amusements without duly stamped ticket.

**7.** (1) No person shall be admitted for payment to any amusement where the payment is subject to amusements duty, except—

(a) upon the production and delivery to some person appointed by the promoter of such amusement of a ticket stamped with a stamp (not before used) denoting that the proper amusements duty 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 promoter of the amusement has made arrangements approved by the Commissioner for furnishing returns of the payments for admission to the amusement 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 where an amusement is held and the provisions of this section are not complied

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complied with, the person admitted and the promoter of the amusement 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 promoter of Fifty Pounds, and the promoter shall in addition be liable to pay any duty which should have been paid.

8. (1) Amusements duty 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.

How duty to be calculated and paid.

(2) Amusements duty may be denoted by an adhesive stamp, which shall be cancelled by the person issuing the ticket.

(3) Amusements duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the promoter, and may, if the amount of duty is less than Fifty Pounds, without prejudice to any other means of recovery, be recovered by the Commissioner in a summary manner.

9. Where the payment for admission to an amusement 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 amusements or to any amusement during a certain period of time, the amusements duty shall be paid on the amount of the lump sum, but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights, or purposes besides the admission to an amusement, or covers admission to an amusement during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to the Commissioner to represent the right of admission to amusements in respect of which amusements duty is payable.

Members' tickets and season tickets.

10. (1) Where, upon application being made by the promoter of any amusement to the Commissioner prior to the giving of such amusement, the Commissioner is satisfied—

Exemptions.

(a) that the whole of the gross takings or the whole of the net proceeds of such amusement are to be devoted to charitable, patriotic, religious, educational, or scientific purposes, and

(b) that the estimated expenses (if any) to be incurred in connection with such amusement are reasonable,

he may give to such promoter a certificate under his hand exempting such amusement from the payment of amusements duty, and such certificate shall be evidence that amusements duty is not chargeable on payments made for admission to such amusement.

(2) If the estimate of expenses to be incurred in connection with such amusement is exceeded, any certificate granted under subsection

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subsection (1) hereof with respect thereto may be declared by the Commissioner to be null and void, and thereupon—

(a) the exemption hereby granted shall cease, and

(b) the promoter to whom the same was granted shall be liable to a penalty not exceeding Twenty Pounds, unless he satisfies the Commissioner that such excess could not reasonably have been foreseen.

(3) Amusements duty shall not be charged on payments for admission to any agricultural, horticultural, floricultural, poultry, dog, or other like show.

*Supplementary Provisions.*

Use of automatic barriers.

**11.** (1) The Commissioner may, upon application being made to him by the promoter of any amusement, grant to such promoter permission to use properly constructed barriers or mechanical contrivances which automatically register the actual number of persons admitted through or past such barriers or contrivances as the means of giving admission to such amusement, in lieu of giving admission by duly stamped tickets.

(2) Every such permission shall be in writing and signed by the Commissioner, and shall be authority for the use of such barriers or contrivances on the occasion or occasions therein mentioned only.

Obligations of promoters using automatic barriers.

**12.** (1) Every promoter to whom the permission mentioned in section 11 is given shall, immediately upon the termination of the amusement at which any such barriers or contrivances have been used, check the numbers registered upon such barriers or contrivances and shall make a return verified by statutory declaration showing the numbers registered thereon and the prices of admission through or past each such barrier or contrivance.

(2) Such return shall be in the prescribed form, and shall be delivered to the Commissioner within three days from the holding of such entertainment, together with the amount of entertainments duty payable.

(3) Any promoter failing or neglecting to comply with the provisions of this section, or making an incorrect or fraudulent return hereunder, shall be liable to a penalty not exceeding Fifty Pounds.

(4) Declarations made under this section shall be exempt from stamp duty.

Commissioner may require returns to be furnished.

**13.** The Commissioner may require the promoter of any amusement to make arrangements approved by the Commissioner for furnishing returns of the payments for admission to such amusement and to give security up to an amount and in a manner approved by the Commissioner for the payment of duty, and if such promoter refuses or fails or neglects to make such arrangements or to give such security, or to carry out such arrangements when made, he shall be liable to a penalty not exceeding Fifty Pounds

**14.** (1) Every

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**14.** (1) Every promoter of an amusement shall, after the conclusion of such amusement, deliver to the Commissioner all tickets which have been collected from any person or persons admitted to such amusement, and every promoter retaining or being concerned in retaining, or not delivering, such tickets as aforesaid shall be liable to a penalty not exceeding Fifty Pounds.

Used tickets to be delivered to the Commissioner.

For the purposes of this section, in the case of continuous amusements the conclusion of any such amusement means the conclusion of each day's amusement.

(2) In the case of any amusement held within a radius of ten miles of the General Post Office at Adelaide, all such tickets as mentioned in this section shall be delivered at the office of the Commissioner at Adelaide within twelve hours from the conclusion of the amusement, and in the case of other amusements, all such tickets as aforesaid shall be forwarded to the Commissioner at Adelaide by the first available post.

**15.** The Commissioner may, upon application in writing by the promoter of any amusement, and upon proof to his satisfaction that any amusement tickets have not been used, repay to such promoter the value of the duty stamp upon such tickets, subject to such deductions as may lawfully be made in the case of a refund by the Commissioner under the Acts incorporated herewith of the value of spoiled or unused stamps of the same value but of other descriptions.

Unused tickets.

**16.** (1) The Commissioner, or any person authorised in writing by the Commissioner, may enter any place where an amusement is held while the amusement is proceeding, and any place ordinarily used for the holding of an amusement at any reasonable times, with a view to seeing whether the provisions of this Act as to amusements duty are being complied with, and may—

Power of entry and inspection.

(a) inspect and check any tickets:

(b) take any particulars, or require any information, which he considers necessary for the proper administration of this Act.

(2) If any person prevents or obstructs the entry of the Commissioner or any person so authorised, or refuses or fails to furnish any information required, he shall be liable to a penalty not exceeding Twenty Pounds.

**17.** The Commissioner may, if he thinks fit, by agreement in writing with the Commissioner of Police, arrange for the exercise by the Commissioner of Police, either concurrently with the Commissioner or to the exclusion of the Commissioner, of any powers of the Commissioner with respect to amusements and amusements duty; and so far as required for the purpose of giving effect to any such arrangement, the provisions of this Act with respect to amusements and amusements duty shall have effect as if the Commissioner of

Police may be authorised to exercise powers of Commissioner.

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of Police and the members of the Police Force were mentioned therein in addition to, or substituted for, the Commissioner or a person authorised by the Commissioner.

*Regulations.*

Governor may make regulations.

**18.** (1) In addition to any power by any other section of this Part conferred on the Governor to make regulations as to any matter (which power shall in every case be implied for the purposes of any section in which the word "prescribed" is used), the Governor may make any regulations which may be necessary or convenient for carrying out any of the provisions of this Part, or for better effecting the objects of this Part, and in particular (without limiting the effect of this section) for all or any of the following purposes, namely:—

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used; and
- (b) 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 where an amusement is held to another; and
- (c) 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.

(2) Any such regulation may fix penalties, not exceeding in any case the sum of Ten Pounds, for any breach of the same or any other regulation.

Provisions of Stamp Acts to apply to stamps under this Part.

**19.** The provisions (including the penal provisions) of the Acts incorporated herewith shall apply to the stamps used for denoting entertainments duty.

Penalty.

**20.** (1) Any contravention of or failure to observe any provision of this Part, whether by act or omission, shall be an offence against this Part.

(2) Every person guilty of an offence against this Part for which no specific penalty is prescribed shall be liable to a penalty not exceeding Fifty Pounds, or to be imprisoned for any period not exceeding twelve months.

Duration of this Part.

**21.** This Part shall expire on the thirty-first day of December, nineteen hundred and seventeen.



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## MISCELLANEOUS PROVISIONS.

**22.** The Second Schedule to the Stamp Act Amendment Act, 1902 (as amended by the Stamp Act Further Amendment Act, 1915), is amended as follows:—

Amendment of Act No. 789 of 1902, Second Schedule.

- i. The paragraph beginning "BILL OF EXCHANGE, CHEQUE," is amended so as to read as follows:—

BILL OF EXCHANGE, CHEQUE, ORDER payable on demand, COUPON, or INTEREST WARRANT ..... 0 0 1

*Exemption.*—

Coupons and Interest Warrants issued by or on behalf of, or in connection with any security guaranteed by, the Government of South Australia.

- ii. In the passage headed "GENERAL EXEMPTIONS FROM ALL STAMP DUTIES," the passage "and post-nuptial settlement on wife, by whomsoever made" in the exemption numbered 8 is struck out.

- iii. The paragraph beginning "CONVEYANCE OF TRANSFER of any share . . ." is amended so as to read as follows:—

CONVEYANCE OF TRANSFER of any share or shares in the stock, funds, or capital of any corporation, company, or society whatever—

For every £50, or fractional part of £50, of the market value of the share or shares ..... 0 0 6

**23.** Section 12 of the Stamp Act Further Amendment Act, 1915, is amended—

Amendment of Act No. 1216, 1915, section 12—

- (a) by substituting the word "market" for the word "face" in the fourth line thereof, and

Duty on shares to be on market value thereof.

- (b) by striking out the proviso thereto.

**24.** Section 21 of the Stamp Act Further Amendment Act, 1915, is amended—

Amendment of Act No. 1216 of 1915, section 21—

- i. by inserting after subdivision (c) thereof the following subdivision:—

Meaning of "mortgage" to include "equitable mortgage."

(d) any equitable mortgage.

- ii. by adding at the end thereof the following subsection (the preceding part of the said section being read as subsection (1) thereof)—

(2) For the purposes of this section the expression "equitable mortgage" means any agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting, or being evidence of, a title to any property whatever, or creating a charge on such property.

Cf. U.K., 54 & 55, Vic., c. 39, s. 86 (2)

**25.** Section

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Amendment of Act  
No. 1216 of 1915,  
section 29—

Duty on voluntary  
conveyances.

**25.** Section 29 of the Stamp Act Further Amendment Act, 1915, is amended—

- I. by substituting for the words “a disposition made in favor of a purchaser or encumbrancer or other person in good faith and for valuable consideration” in the first, second, and third lines of subsection (3) thereof the passage “chargeable with duty as a conveyance on sale, or which is not such a conveyance as is referred to in subsection (4) hereof”; and
- II. by substituting for the passage “, or ” in the fourth line of subsection (4) thereof the word “and”.

Duty on coupons and  
interest warrants  
may be denoted by  
adhesive stamp.

Cf. 372, 1886, s. 31.

**26.** (1) The duty on a coupon or interest warrant may be denoted by an adhesive stamp, which is to be cancelled by the person by whom such coupon or warrant is issued before he delivers it out of his hands, custody, or power.

(2) The provisions of section 32 (except subsection (1) thereof), and section 34 of the Stamp Act, 1886, shall apply, *mutatis mutandis*, to coupons and interest warrants, as well as to bills of exchange and promissory notes.

Temporary exemption  
of certain Common-  
wealth securities.

**27.** The provisions of the Stamp Acts, 1886 to 1916, shall not apply to any bill, bond, debenture, or other security issued by the Government of the Commonwealth in connection with any loan raised by the said Government for any of the purposes of the present war, nor to any coupon or interest warrant issued in connection with any such security.

Duration of this Part.

**28.** This Part shall expire at the close of the period of twelve months next after the notification by the Governor in the *Government Gazette* of the signing, on behalf of the United Kingdom, of a treaty of peace terminating the war now existing in Europe.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

G. J. R. MURRAY, Deputy Governor.



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## THE SCHEDULE.

Amusements duty shall be payable as follows:—

Section 6.

1. Where the payment, excluding the amount of duty—

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|---|---------------|
| (1) does not exceed threepence .....  | one farthing  |
| (2) exceeds threepence, but does not exceed sixpence                                    | one halfpenny |
| (3) exceeds sixpence, for every sixpence or fractional part of sixpence of such payment | one halfpenny |

2. Members' or season tickets .....	one halfpenny for every sixpence or fractional part of sixpence of the price of such ticket.
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3. In cases where properly constructed barriers or mechanical contrivances which automatically register the actual number of persons admitted through or past such barriers or contrivances as the means of gaining admission to an amusement are permitted to be used in lieu of duly stamped tickets, duty at such of the above rates as may be applicable upon the total of the returns made by the promoter of such amusement calculated as though the numbers registered had been tickets issued.