

MINISTER FOR AGRICULTURE—		£
Department of Agriculture .....		137,640
Forestry Department .....		2,000
Miscellaneous (Minister for Agriculture) .....		38,120
PENSIONS .....		200
INTEREST .....		2,500
SINKING FUNDS, &C. ....		5,040
		£2,519,610

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## ENTERTAINMENTS TAX.

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No. 23 of 1953.

AN ACT to impose a tax upon payments for admission to entertainments, to provide for the assessment and collection of that tax and for matters incidental thereto, and to repeal the *Amusement Duties Act* 1916 and the *Amusement Duties Act* 1942.

[30 September, 1953.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

### PART I.

#### PRELIMINARY.

**1**—(1) This Act may be cited as the *Entertainments Tax Act* 1953. Short title  
and com-  
mencement.

(2) This Act shall commence on the first day of October, 1953.

**2** The *Amusement Duties Act* 1916 and the *Amusement Duties Act* 1942 are repealed. Repeal.

interpreta-  
tion.

Cf. 7 Geo. V.  
No. 31 (Tas.),  
s. 4, No. 41  
of 1942 (Com-  
monwealth),  
s. 4.

**3—(1)** In this Act, unless the contrary intention appears—

“court of review” means a court of review appointed under section one hundred and thirty-three of the *Land and Income Taxation Act 1910*;

“Commissioner” means the Commissioner of Taxes appointed under the *Land and Income Taxation Act 1910*;

“coursing meeting” means an entertainment that consists wholly or principally of races or events in which dogs are run one against another or one against others, whether in pursuit of a running object or as a test of speed;

“entertainment” means—

(a) an exhibition of cinematograph films; and

(b) a race meeting;

“entertainments tax” or “tax” means the entertainments tax imposed by this Act;

“promoter” means the person who has, or is responsible for, the management or superintendence of an entertainment, and includes the agent of that person, and, in the case of a society, club, or company, or an association, includes the manager, managing director, or secretary, thereof;

“race meeting” means an entertainment that consists wholly or principally of races in which galloping-horses or trotting-horses compete, and includes a coursing meeting.

(2) A reference in this Act to admission to an entertainment shall be deemed to include a reference to—

(a) permission to view an entertainment as a spectator, or to be a member of an audience at an entertainment;

(b) permission to participate in the entertainment and permission to use equipment that is or facilities that are provided by the promoter to enable persons to participate in the entertainment; and

(c) admission to a place, or part of a place, in which an entertainment is held.

(3) A reference in this Act to payment for admission to an entertainment shall be deemed to include a reference to—

(a) a payment that is made by a person as a booking fee for admission to an entertainment;

(b) a payment, subscription, or contribution that entitles the person making it, whether with or without an additional payment, to admission to an entertainment;

(c) a payment that is made by a person, who has been admitted to one part of a place of entertainment, for admission to another part thereof for which a payment involving entertainments tax or more entertainments tax is required; and

(d) a payment that, by virtue of any provision of this Act, is deemed to be payment for admission to an entertainment.

(4) If a question arises as to whether an entertainment constitutes a race meeting within the meaning of this section, that question shall be determined by the Commissioner.

(5) A determination by the Commissioner under subsection (4) of this section is final.

## PART II.

### ADMINISTRATION.

**4** The Commissioner has the general administration of this Act.

Administration by the Commissioner.

Tas., s. 5.  
C'wealth, s. 5.

**5**—(1) The Commissioner shall furnish to the Treasurer annually a report on the working of this Act, and in the report shall draw attention to any breaches or evasions of this Act that have come under his notice.

Annual report of Commissioner.

Tas., s. 7.  
C'wealth, s. 9.

(2) The Treasurer shall cause a copy of a report under this section to be laid on the table of each House of Parliament within the first seven sitting days of the House after the report is received by him.

## PART III.

### IMPOSITION AND ASSESSMENT OF ENTERTAINMENTS TAX.

**6** An entertainments tax is imposed on payments for admission to entertainments at the rates prescribed in the schedule.

Imposition of entertainments tax.

Tas., s. 8.  
C'wealth, s. 10.

**7**—(1) The promoter of an entertainment shall, as prescribed, register the entertainment.

Entertainments to be registered.

C'wealth, s. 27.

(2) No person shall—

(a) hold, promote, carry on, or launch, an entertainment that is not registered as provided by this section; or

(b) being the owner, lessee, or other person for the time being in possession or control, or entitled to possession, or having the control, of any land or building, promote or cause an entertainment to be held on any part of that land or in any part of that building unless the entertainment is registered as provided by this section.

Penalty: One hundred pounds.

Returns, &c.,  
to be  
furnished by  
promoters.

**8** The promoter of an entertainment that has been registered as provided by section seven—

- (a) shall, as prescribed, furnish to the Commissioner returns of the payments made for admission to that entertainment; and
- (b) if so required by the Commissioner, shall give security, up to an amount and in a manner approved by the Commissioner, for the payment of the entertainments tax payable in respect of that entertainment.

Penalty for  
late payment.  
C'wealth, s.  
13.

**9** If a promoter fails to pay to the Commissioner the entertainments tax that is payable in respect of the entertainment within seven days after the close of the week during which the entertainment was held, or within such further time as the Commissioner allows, additional entertainments tax (not exceeding fifty pounds) is payable at the rate of ten per centum upon the amount of tax payable; but the Commissioner may, in any case, for reasons that he thinks sufficient, remit the additional tax or any part thereof.

Additional tax  
where tax  
short paid.  
C'wealth,  
s. 13A.

**10**—(1) A promoter who understates in a return furnished by him the amount of entertainments tax payable by him, is liable to pay as additional entertainments tax an amount calculated in accordance with subsection (2) of this section.

(2) The amount of additional entertainments tax payable under this section is—

- (a) double the amount of the difference between the tax properly payable and the tax payable on the basis of the return furnished; or
- (b) double the amount of the difference between the tax properly payable in respect of the admission of the person to the entertainment and the tax paid in respect of that admission,

as the case may be, or the sum of one pound, whichever is the greater.

(3) Notwithstanding the foregoing provisions of this section, the Commissioner may, in a particular case, for reasons that he thinks sufficient, remit any additional tax, or any part thereof, that is payable under this section.

Recovery of  
entertain-  
ments tax.  
Tas., s. 12.  
C'wealth,  
s. 14.

**11**—(1) Entertainments tax is recoverable from the promoter, and may, without prejudice to any other method of recovery, be recovered by the Commissioner—

- (a) by action in a court of competent jurisdiction; or
- (b) in the same manner as land tax or income tax may be recovered under or by virtue of sections one hundred and seventy-eight and one hundred and seventy-nine of the *Land and Income Taxation Act 1910*.

(2) In the application of the provisions of sections one hundred and seventy-eight and one hundred and seventy-nine of the *Land and Income Taxation Act 1910* to the recovery of entertainments tax, a reference to land tax or to income tax shall be construed as a reference to entertainments tax.

**12** Where the payment for admission to an entertainment is made by means of a lump sum paid—

- (a) as a subscription or contribution to any club, association, or society;
- (b) for a season ticket; or
- (c) for the right of admission to a series of entertainments or to an entertainment during a particular period,

Method of charging tax in certain cases.

Tas., s. 18.  
C'wealth, s. 15.

entertainments tax is payable 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 in addition to the admission to an entertainment, or covers admission to an entertainment during a period for which the tax has not been in operation, the tax is payable on such an amount as appears to the Commissioner to represent the right of admission to entertainments in respect of which entertainments tax is payable.

**13**—(1) Where—

- (a) a person makes default in furnishing a return;
- (b) the Commissioner is not satisfied with a return made by a person; or
- (c) the Commissioner has reason to believe or suspect that a person is liable to pay entertainments tax that he has not paid,

Power of Commissioner to make assessments.

C'wealth, s. 16b.

the Commissioner may, at any time, cause an assessment to be made of the tax or further tax that, in his judgment, should be paid, and that person is liable to pay the tax or further tax so assessed, except in so far as he establishes on objection that the assessment is excessive.

(2) A person who becomes liable to pay tax by virtue of an assessment made under subsection (1) of this section is also liable to pay, by way of additional tax, double the amount of that tax or the amount of one pound, whichever is the greater; but the Commissioner may, in any case, for reasons that he thinks sufficient, remit the additional tax or any part thereof.

(3) As soon as conveniently may be after an assessment is made, the Commissioner shall cause notice in writing of the assessment and of the additional tax that is payable to be served on the person who is liable to pay the tax or further tax.

(4) The amount of tax or further tax, and additional tax, specified in a notice under subsection (3) of this section is payable on or before the date specified in the notice.

(5) The omission to give a notice under subsection (3) of this section does not invalidate an assessment made by the Commissioner.

Exemptions  
from payment  
of tax.

Tas., s. 14.  
C'wealth,  
s. 17.

**14**—(1) Entertainments tax is not payable on payments for admission to an entertainment where the Commissioner is satisfied—

- (a) that the whole of the takings thereof are, or will be, devoted to public, patriotic, philanthropic, religious, or charitable purposes without any charge on the takings for any expenses of the entertainment;
- (b) that the entertainment is of a wholly educational character;
- (c) that the entertainment is of a partly educational character or partly scientific character and is conducted by any society, institution, or committee that is not established or carried on for profit; or
- (d) that the whole of the net proceeds of the entertainment are, or will be, devoted to—
  - (i) the erection, maintenance, or furnishing of memorial halls for the use of sailors, soldiers, or airmen who served in the war that commenced on the fourth day of August, 1914, or the war that commenced on the third day of September, 1939;
  - (ii) such purposes as are, in the opinion of the Commissioner, either religious or public; or
  - (iii) such funds of an association or of a society or body of persons that is not carried on for the profit or gain of the individual members thereof as the association, society, or body sets apart to provide sick, accident, or funeral benefits for or on behalf of any of its members,

and that the entertainment is not provided directly or indirectly for the financial benefit of any person who is concerned with the promotion of the entertainment, or of any person who is employed or engaged by that person for the purposes of the entertainment.

(2) The Governor may, by proclamation, extend the application of sub-paragraph (i) of paragraph (d) of subsection (1) of this section to any war in which Her Majesty may become engaged at any time after the commencement of this Act or to any warlike operations (whether commenced before or after the commencement of this Act) that are specified in the proclamation, and, upon the gazettal of the proclamation, the provisions of that sub-paragraph shall have effect as if the war or warlike operations to which the proclamation relates were expressly specified in that sub-paragraph.

(3) If a question arises as to whether an entertainment is of a wholly educational character that question shall be determined by the Commissioner, whose decision thereon is final.

**15**—(1) Where the Commissioner is satisfied that the whole of the net proceeds of an entertainment are, or will be, devoted to—

Refund of tax in certain cases.

(a) public, patriotic, philanthropic, religious, or charitable purposes; or

Tax. s. 15.  
C'wealth, s. 18.

(b) such funds of an association, or of a society or body of persons, not carried on for the profit or gain of the individual members thereof, as the association, society, or body sets apart to provide sick, accident, or funeral benefits for or on behalf of any of its members,

and that the whole of the expenses of the entertainment do not exceed one-half of the receipts, he shall repay to the promoter the amount of the entertainments tax in respect of the entertainment.

(2) Where the Commissioner is satisfied that, owing to adverse climatic conditions or unforeseen circumstances, the expenses of an entertainment (being an entertainment to which subsection (1) of this section applies) exceed one-half of the receipts, the Commissioner shall repay to the promoter the entertainments tax in respect of that entertainment.

**16**—(1) Where the Commissioner finds in any case that tax has been overpaid, and is satisfied that the tax has not been passed on by the promoter to some other person or, if passed on to some other person, has been refunded to that person by the promoter, the Commissioner may refund the amount of tax found to be overpaid.

Refund of tax overpaid.  
C'wealth, s. 18A.

(2) This section does not limit the operation of section fifteen.

**17** Where proceedings are instituted in respect of an offence against this Act, additional tax arising out of the act or omission that is the subject of the proceedings is not payable unless and until the proceedings are withdrawn.

Additional tax not payable where offence prosecuted.

## PART IV.

## OBJECTIONS AND APPEALS.

Objections.  
C'wealth,  
s. 18c.

**18**—(1) A promoter who is dissatisfied with an assessment made by the Commissioner under this Act may, within forty-two days after the service of the notice of assessment, post to or lodge with the Commissioner an objection against the assessment, stating fully and in detail the grounds on which he relies.

(2) The Commissioner shall consider the objection, and may allow or disallow it, wholly or in part.

(3) The Commissioner shall serve on the objector written notice of his decision on the objection.

(4) A promoter who is dissatisfied with the decision of the Commissioner may, within thirty days after the service of a notice under subsection (3) of this section, request the Commissioner in writing to refer the decision to a court of review for review.

Reference to  
court of  
review.  
C'wealth,  
s. 18d.

**19**—(1) Where a promoter has, in accordance with section eighteen, requested the Commissioner to refer a decision to a court of review, the Commissioner shall, if the request is accompanied by a fee of one pound, refer the decision to a court of review not later than thirty days after receipt of the request.

(2) A promoter is limited on the review to the grounds stated in his objection.

(3) If the assessment has been reduced by the Commissioner after considering the objection, the reduced assessment shall be that to be dealt with by the court of review under subsection (4) of this section.

(4) The court of review, on review, shall give a decision and may confirm the assessment, or reduce, increase, or vary the assessment.

(5) The fee paid by a promoter under subsection (1) of this section shall be refunded to the promoter by the Commissioner if the assessment is reduced, either by amendment or as the result of the decision of the court of review or of the Supreme Court.

Application  
of certain  
provisions of  
the *Land and  
Income  
Taxation Act*  
1910.

**20**—(1) Subject to sections eighteen and nineteen, the provisions of sections one hundred and thirty-five to one hundred and sixty of the *Land and Income Taxation Act* 1910, so far as they are applicable, apply to the review of assessments under this Act and to appeal to the Supreme Court from decisions of courts of review under this Act as if those provisions were incorporated in this Act.



(2) In the application of the provisions that are mentioned in subsection (1) of this section to the review of assessments under this Act and to appeals from decisions of courts of review under this Act—

- (a) a reference to a taxpayer shall be construed as a reference to a promoter;
- (b) a reference to tax or income tax shall be construed as a reference to entertainments tax;
- (c) a reference to an assessment shall be construed as a reference to an assessment made by the Commissioner under this Act; and
- (d) a reference to an objection shall be construed as a reference to an objection made by a promoter pursuant to this Part.

## PART V.

### OFFENCES AND LEGAL PROCEEDINGS.

**21** The promoter of an entertainment shall, within seven days after the close of the week during which the entertainment was held or within such further time as the Commissioner allows, pay to the Commissioner the tax that is payable in respect of the entertainment.

Failure to pay tax within prescribed time.  
C'wealth, s. 20.

Penalty: Fifty pounds.

**22** If a person is admitted for payment to a place of entertainment in contravention of this Act, the promoter is liable to a penalty of fifty pounds, and, in addition is liable to pay any tax that should have been paid by him.

Admission to entertainment in contravention of Act.

Tas., s. 20.  
C'wealth, s. 21.

**23** A person who practises or who is concerned in a fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud the Commissioner of entertainments tax or to evade payment of entertainments tax or any of the provisions of this Act is liable to a penalty of one hundred pounds or to imprisonment for twelve months, or to both.

Fraudulent acts, &c.  
Tas., s. 24.

**24—(1)** Where by or under this Act any act, matter, or thing is required or forbidden to be done, or authority is given to the Commissioner or any other person to require or forbid any act, matter, or thing to be done, a person who offends against that requirement or prohibition is guilty of an offence against this Act.

Failure to comply with requirements, &c., an offence.

(2) A person who is guilty of an offence against this Act for which no other penalty is prescribed is liable to a penalty of twenty-five pounds.

Institution of proceedings.  
C'wealth,  
s. 25A.

**25**—(1) Proceedings for recovery of a pecuniary penalty in respect of an offence against this Act may be instituted in the name of the Commissioner and, where it relates to any particular entertainment or entertainments, may, at the option of the Commissioner, be instituted either—

- (a) in a court having jurisdiction at the place where, for the purposes of this Act, the entertainment or entertainments should be registered; or
- (b) in a court having jurisdiction at the place where the entertainment or entertainments is or are held or is or are intended to be held.

(2) Where proceedings have been instituted by an officer in the name of the Commissioner, the proceedings shall, in the absence of evidence to the contrary, be deemed to have been instituted on the authority of the Commissioner.

(3) In proceedings in a court by the Commissioner, he may appear either personally, or by a legal practitioner, or by an officer in the Public Service of the State, and the appearance of an officer pursuant to this subsection and his statement that he appears by authority of the Commissioner is sufficient evidence of that authority.

Time for commencement of proceedings.  
C'wealth,  
s. 25C.

**26** Proceedings in respect of offences against this Act may be commenced at any time within the period of three years after the commission of the offence.

## PART VI.

### MISCELLANEOUS.

Power of authorized officer to enter place of entertainment.  
C'wealth,  
s. 19.

**27** An officer who is authorized by the Commissioner in that behalf may enter a place of entertainment while an entertainment is proceeding, and a place that is ordinarily used as a place of entertainment at any reasonable time, with a view to seeing whether the provisions of this Act are being observed.

Power of Commissioner to obtain information and take evidence.  
C'wealth,  
s. 26A.

**28**—(1) The Commissioner may, by notice in writing, require a person, whether the promoter of an entertainment or not—

- (a) to furnish him with such information as he requires; or
- (b) to attend and give evidence before him or before an officer authorized by him in that behalf,

for the purpose of inquiring into any matter arising in connection with any of the provisions of this Act, and may require him to produce all books, documents, and other papers that are in his custody or under his control relating thereto.

(2) The Commissioner may require the information or evidence to be given on oath and either orally or in writing, and for that purpose he or the officer so authorized by him may administer an oath.

(3) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend before the Commissioner or an officer authorized by him.

(4) No person to whom a requirement under this section relates shall, without just cause shown by him—

- (a) refuse or fail to furnish any information that he has been required to furnish, or furnish any information that is false or misleading in any particular; or
- (b) refuse or neglect to attend and give evidence as required, or to answer truly and fully any question put to him or to produce any book, document, or paper required of him, by or in pursuance of the requirement.

Penalty: One hundred pounds.

**29** The Commissioner, or an officer authorized by him in that behalf, has, at all times, free access to all buildings, places, books, documents, and other papers for any of the purposes of this Act and for any of those purposes may make extracts from any books, documents, or papers.

Access to books, &c.  
C'wealth, s. 26a.

**30** Securities given for the purposes of this Act are not subject to duty under the *Stamp Duties Act 1931*.

Stamp duty not payable on securities.

**31** Any notice, assessment, or other document that is required or permitted by this Act to be served on a person may be so served by delivering it to him in person or by forwarding it to him by post.

C'wealth, s. 26c.  
Service of notices, &c.

**32** Where entertainments tax is collected by a promoter the tax so collected shall, until payment thereof to the Commissioner, be held by the promoter as property of Her Majesty.

Tax collected by promoter to be held as property of Her Majesty.

**33** All—

- (a) amounts paid to the Commissioner by way of entertainments tax;
- (b) pecuniary penalties recovered in respect of offences against this Act; and
- (c) amounts received by the Commissioner or any other person taking proceedings on behalf of the Commissioner by way of costs awarded by a court in favour of the Commissioner or that person,

Appropriation. Tas., s. 27.

shall be paid to the Treasurer to the credit of the Consolidated Revenue.

## Regulations.

**34—**(1) The Governor may make regulations for the purposes of this Act.

(2) Without prejudice to the generality of subsection (1) of this section, the regulations may—

- (a) provide for, regulate, and control 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; and
- (b) prescribe penalties, not exceeding fifty pounds, for offences against the regulations.

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THE SCHEDULE.

(Section 6.)

RATES OF TAX.

Where the payment for admission (excluding the amount of the tax)—	Rate of Tax.
Is one shilling or less .....	No tax is payable
Exceeds one shilling but does not exceed one shilling and sixpence .....	Threepence
Exceeds one shilling and sixpence but does not exceed two shillings .....	Fourpence
Exceeds two shillings but does not exceed two shillings and sixpence .....	Sixpence
Exceeds two shillings and sixpence but does not exceed three shillings .....	Sevenpence
Exceeds three shillings but does not exceed three shillings and sixpence .....	Ninepence
Exceeds three shillings and sixpence but does not exceed four shillings .....	Tenpence
Exceeds four shillings .....	One shilling plus twopence for each sixpence or part thereof by which the payment for admission exceeds four shillings and sixpence

For the purposes of this schedule, where a person is admitted to one part of a place of entertainment and is subsequently admitted to another part thereof, tax is payable on the total amount paid for the admissions to those different parts of the place of entertainment as if that total amount had been paid for a single admission.