

THE AMUSEMENTS DUTY ACT, 1916.

ANALYSIS.

PART I.—PRELIMINARY.

1. Short title.
2. Commencement of Act.
3. Act divided into Parts.
4. Interpretation.
 - “ Admission.”
 - “ Admission to an amusement.”
 - “ Amusement.”
 - “ Commissioner.”
 - “ Die.”
 - “ Forge ” and “ forged.”
 - “ Payment on admission.”
 - “ Promoter.”
 - “ Stamp.”
 - “ Stamped.”
 - “ Transfer ticket.”
5. Administration.
6. State Treasurer to provide Commissioner with stamps and stamped tickets required.
7. Report by the Commissioner.

PART II.—IMPOSITION OF DUTY.

8. Duty on payments for admission to amusements.
9. Persons not to be admitted to amusements without duly-stamped ticket.
10. Use of automatic barriers.
11. How duty to be calculated and paid.
12. Recovery of duty.
13. Method of charging duty in certain cases.

14. Amusements exempt from duty.
15. Refund of tax in certain cases.

PART III.—OFFENCES.

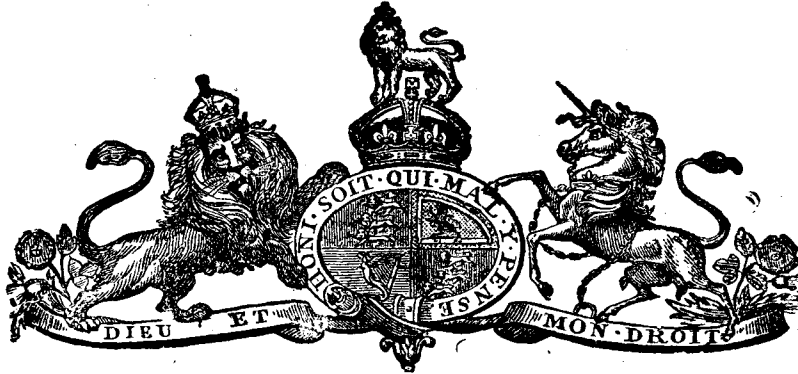
16. Obligations of promoters using automatic barriers.
17. Commissioner may require returns to be furnished.
 - Promoter refusing, &c., guilty of an offence against Act.
18. Used tickets to be delivered to the Commissioner.
19. Power of entry and inspection.
20. Admission to amusement in contravention of Act.
21. Forging, &c., die or stamp.
22. Making paper in imitation of stamp paper.
23. Unlawful possession of stamp paper, &c.
24. Fraudulent acts, &c.

PART IV.—MISCELLANEOUS.

25. Power to search premises.
26. Procedure.
27. Appropriation.
28. Governor may arrange with Governor-General for collection of Commonwealth “ Entertainment Tax ” (if any).
29. Governor may make regulations.
30. General penalty.



TASMANIA



1916

ANNO SEPTIMO

GEORGI V. REGIS.

No. 31.



AN ACT to impose Duties in respect of Admission to Amusements, and for other purposes. [23 December, 1916.]

A.D. 1916.

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 This Act may be cited as "The Amusements Duties Act, 1916." Short title.
2 This Act shall come into operation on a day to be fixed by proclamation. Commencement of Act.
3 This Act is divided into Parts, as follows:— Part I.—Preliminary. Part II.—Imposition of Duty. Part III.—Offences. Part IV.—Miscellaneous. Act divided into Parts.

Amusements Duty.

A.D. 1916.

Interpretation.

Interpretation.

4 In this Act, unless inconsistent with the context or some other meaning is clearly intended—

“ Admission.”
Cf. 6 Geo. V.,
ch. 11, s. 1 (6),
(Imp.).

“ Admission to an
amusement.”
Cf. *Ibid.*

“ Amusement.”
Cf. *Ibid.*

“ Commissioner.”

“ Die.”
Cf. 54 & 55
Vict., ch. 38,
s. 27 (Imp.).

“ Forge” and
“ Forged.”
Cf. *Ibid.*, s. 27
(Imp.).

“ Payment on
admission.”
Cf. 6 Geo. V.,
ch. 11, s. 1 (6),
(Imp.).
“ Promoter.”
Cf. *Ibid.*

“ Stamp.”
Cf. *Ibid.*, s. 27
(Imp.).

“ Stamped.”
Cf. *Ibid.*, s. 27
(Imp.).

“ Transfer ticket.”

“ Admission ” means admission as a spectator or one of the audience :

“ Admission to an amusement ” includes admission to any place in which the amusement is held :

“ 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 :

“ Commissioner ” means the Commissioner of Police in and for Tasmania, and includes an Acting-Commissioner of Police :

“ Die ” includes any plate, type, tool, implement, or means whatever used under the direction of the State Treasurer for expressing or denoting any duty or rate of duty, or the fact that any duty or rate of duty has been paid, or that a ticket is duly stamped, or is not chargeable with any duty, and also any part of any such plate, type, tool, implement, or means :

“ Forge ” and “ forged ” include counterfeit and counterfeited :

“ 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 :

“ 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 :

“ Stamp ” means any stamp made or authorised by the State Treasurer for the purpose of the payment of “ Amusements Duty,” and means as well a stamp, impressed, printed, or marked on a ticket as prescribed, as an adhesive stamp :

“ Stamped ” is applicable as well to tickets on which stamps are impressed, printed, or marked as prescribed as to tickets having adhesive stamps made or authorised by the State Treasurer affixed thereto :

“ Transfer ticket ” means a prescribed ticket duly stamped to be issued as prescribed to any 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 :

*Amusements Duty.**Administration.*

A.D. 1916.

Administration.

5 Subject to the provisions of this Act, the collection and recovery of all duties imposed by virtue of this Act shall be under the control, direction, and management of the Commissioner; and the Police Department is hereby charged with the administration and enforcement of this Act throughout the State.

6 All Government stamped tickets and Government transfer tickets and stamps required for the purposes of this Act shall be provided by the Treasurer of the State, and shall have the values of the stamps denoted on the faces thereof, and shall from time to time be supplied by the said Treasurer to the Commissioner for sale by him or by such persons as he may depute to sell the same on behalf of the said Treasurer for the purposes of this Act, and the Commissioner shall, in the books of the Treasury be debited with the amount of the face values of all stamps so supplied, and of all stamps impressed, printed, or marked upon all Government stamped tickets, or Government stamped transfer tickets so supplied to him, and the proceeds of all sales, and the amount of the face values of all unused stamps, and of all unused stamps impressed, printed, or marked as aforesaid, shall, on payment or return thereof to the said Treasurer, be credited to the Commissioner in the said books.

State Treasurer to provide Commissioner with stamps and stamped tickets required.

7—(1) The Commissioner shall furnish to the State Treasurer annually a report on the working of this Act for presentation to the Parliament.

Report by the Commissioner.

(2) In the report the Commissioner shall draw attention to any breaches or evasions of this Act, which have come under his notice.

PART II.

IMPOSITION OF DUTY.

Duty to be Paid on Admission to Amusements.

8 From the commencement of this Act there shall be charged, levied, and paid, for and in aid of the Consolidated Revenue, 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.

Duty on payments for admission to amusements.

Cf. 6 Geo. V., ch. II., s. 1 (1) (Imp.).

9 No person shall be admitted for payment to any amusement where the payment is subject to amusements duty, except—

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

Cf. *Ibid.*, s. 1 (2).

- i. 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
- ii. 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—

Amusements Duty.

A.D. 1916.

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.

Use of automatic barriers.

10—(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.

How duty to be calculated and paid.

Cf. *Ibid.*, s. 1 (3) (Imp.).

11 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.

Recovery of duty.
Cf. *Ibid.*, s. 1 (3) (Imp.).

12 Amusements duty, in the case of admission otherwise than by stamped ticket, shall be deemed to be a debt due to His Majesty, recoverable from the promoter, and may, without prejudice to any other means of recovery, be recovered by the Commissioner—

i. In a summary way; or

ii. By judgment in the Supreme Court, or by distress, in the mode in which land or income tax may be recovered under or by virtue of Sections One hundred and three and One hundred and four of "The Land and Income Taxation Act, 1910," and the provisions of those sections shall, *mutatis mutandis*, accordingly apply and be incorporated with this Act with the substitution of the Commissioner (as defined by this Act) for the Commissioner of Taxes.

1 Geo V. No. 47.

Method of charging duty in certain cases.

Cf. *Ibid.*, s. 1 (4) (Imp.).

13 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 in addition to 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.

Amusements Duty.

14 Amusements duty shall not be charged on payments for admission to any amusement where the Commissioner is satisfied—

A.D. 1916.

- i. That the whole of the takings thereof are devoted to religious, educational, philanthropic or charitable purposes without any charge on the takings for any expenses of the amusement: or
- ii. That the amusement is of a wholly educational character (any question on that point to be determined, in case of difference, by the Minister of Education): or
- iii. That the amusement is intended only for the amusement of children, and that the charge is not more than Three Pence for each person: or
- iv. That the amusement is provided for partly educational or partly scientific purposes by a society, institution, or committee not conducted or established for profit.
- v. That the entertainment is provided by *bonâ fide* local registered bands for the purpose of raising funds for the maintenance of such bands.

Amusements exempt from duty. Cf. *Ibid.*, s. 1 (5) (Imp.)

15 Where the Commissioner is satisfied that the whole of the net proceeds of an amusement are devoted to religious, educational, philanthropic or charitable purposes, and that the whole of the expenses of the amusement are reasonable, he shall repay to the promoter the amount of the amusements duty paid in respect of the amusement if the same has not been charged to and received by the promoter from the persons admitted for payment to such amusement.

Refund of tax in certain cases. Cf. *Ibid.*, s. 1 (5) (Imp.).

PART III.
OFFENCES.

16—(1) Every promoter to whom the permission mentioned in Section Ten of this Act 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.

Obligations of promoters using automatic barriers.

(2) Such return shall be in the prescribed form, and shall be delivered to the Commissioner within Three days from the holding of such amusement, together with the amount of amusements 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 guilty of an offence against this Act.

17 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

Commissioner may require returns to be furnished.

Amusements Duty.

A.D. 1916.

Promoter
refusing, &c.,
guilty of an
offence against
Act.

Used tickets to be
delivered to the
Commissioner.

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 guilty of an offence against this Act.

18 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 guilty of an offence against this Act.

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.

Power of entry
and inspection.
Cf. 6 Geo. V., ch.
II., s. 2 (2) (Imp.).

19—(1) The Commissioner, or any member of the Police Force of Tasmania, 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—

- i. Inspect and check any tickets :
- ii. Take any particulars, or require any information, which he considers necessary for the proper administration of this Act.

(2) If any person—

- i. Prevents or obstructs the entry of the Commissioner or any such member or any person so authorised : or
- ii. Refuses or fails to furnish any information required : or
- iii. Does not to the best of his knowledge, information, and belief truly answer all questions that the Commissioner or such member or person shall ask for the purpose of obtaining such information—

he shall be guilty of an offence against this Act.

Penalty : Twenty Pounds.

Admission to
amusement in
contravention of
Act.

Cf. *Ibid.*, s. 1 (2)
(Imp.).

20—(1) If any person is admitted for payment to any place where an amusement is held in contravention of this Act the person admitted and the promoter of the amusement shall each be guilty of an offence.

Penalty, in the case of the person admitted, Five Pounds; and in the case of the promoter Fifty Pounds.

(2) In addition the promoter shall be liable to pay any amusements duty which should have been paid.

Forging, &c., die
or stamp.

Cf. 54 and 55
Vict., ch. 38, s.
13 (Imp.).

21 Every person who—

- i. Forges a die or stamp :
- ii. Prints or makes an impression upon any material with a forged die :

Amusements Duty.

- iii. Fraudulently prints or makes an impression upon any material from a genuine die : A D. 1916
- iv. Fraudulently cuts, tears, or in any way removes from any material any stamp, with the intent that any use should be made of the stamp or of any part thereof :
- v. Fraudulently mutilates any stamp, with the intent that any use should be made of any part of the stamp :
- vi. Fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp :
- vii. Fraudulently erases or otherwise removes from, or obliterates on, any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon that material :
- viii. Knowingly sells or exposes for sale or utters or uses any forged stamp or any stamp which has been fraudulently printed or impressed from a genuine die :
- ix. Knowingly, and without lawful excuse (proof whereof shall lie upon him) has in his possession any forged die or stamp or any stamp which has been fraudulently printed or impressed from a genuine die or any stamp or part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material from or on which any name, sum, date, or other matter or thing has been fraudulently erased, removed or obliterated : or
- x. Fraudulently gums, sticks, or by any process whatever attaches to each other the pieces of a stamp or stamped ticket which has been divided or cut—

shall be guilty of felony.

Penalty : Imprisonment for Fourteen years.

22 Every person who, without lawful authority or excuse (proof whereof shall lie upon him)—

- i. Makes, or causes, or procures to be made, or aids, or assists in making, or knowingly has in his custody or possession, any paper in the substance of which appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper, provided or used for stamps or stamped tickets under this Act, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same : or
- ii. Causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or

Making paper in imitation of stamp paper.
Cf. *Ibid.*, s. 14 (Imp.).

Amusements Duty.

A.D. 1916.

other devices, and intended to imitate or pass for the same to appear in the substance of any paper whatever— shall be guilty of felony.

Penalty : Imprisonment for Seven years.

Unlawful possession of stamp paper, &c.
Cf. *Ibid.*, s. 15 (Imp.).

23 Every person who, without lawful authority or excuse (proof whereof shall lie upon him) purchases or receives or knowingly has in his custody or possession—

i. Any paper manufactured and provided for use in the manufacture of stamps or stamped tickets before such paper has been duly stamped and issued for public use : or

ii. Any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper shall be guilty of a misdemeanour.

Penalty : Imprisonment for Three years.

Fraudulent acts, &c.
Cf. *Ibid.*, s. 21 (Imp.).

24 Any person who practises or who is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud the Commissioner of any amusements duty, shall, on conviction in a summary way, be guilty of an offence against this Act.

Penalty : Fifty Pounds or imprisonment for One year.

PART IV.

MISCELLANEOUS.

Power to search premises.
Cf. *Ibid.*, s. 16 (Imp.).

25 On information given before a justice of the peace upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, the justice may, by warrant under his hand, cause to be searched every house, room, shop, building, or place :

i. Belonging to or occupied by the suspected person : or

ii. In which he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence—

and if upon such search any of the said several things are found, they may be seized and carried away, and shall afterwards be delivered over to the Commissioner.

Procedure.
19 Vict. No. 8.

26 All informations for offences against the provisions of this Act (not being felonies or misdemeanours) or against the regulations, and all penalties and sums of money imposed or made payable by or under the provisions of this Act or the regulations, may be heard, determined, imposed, recovered, and enforced in a summary way by and before a police magistrate or any Two or more justices, in the mode prescribed by "The Magistrates' Summary Procedure Act," the provisions of which Act shall apply.

Amusements Duty.

27 All amounts of duty paid to the Commissioner or any other person under this Act, and all penalties imposed by this Act, shall be paid to the State Treasurer and form part of the Consolidated Revenue. A.D. 1916.
Appropriation.

Power to arrange for Collection of Commonwealth "Entertainments Tax" (if any).

28 The Governor may, if he thinks fit, enter into an arrangement with the Governor-General of the Commonwealth for the collection and recovery by the Commissioner and the Police Department on behalf of the Commonwealth Government, simultaneously with the collection and recovery of amusements duty charged under this Act, of any amusements duty or entertainments tax (if any) from time to time charged or imposed by any Commonwealth Act (so far as relates to this State), upon such terms and conditions as may be mutually arranged between the Governor and the Governor-General. Governor may
arrange with
Governor-General
for collection of
Commonwealth
"Entertainments
Tax" (if any).

Regulations.

29—(1) In addition to any power by any other section of this Act 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 he may deem necessary, desirable, or convenient for carrying out any of the provisions of this Act, or for better effecting the objects of this Act, and preventing any evasion of any provision of this Act, and in particular (without limiting the effect of this section) for all or any of the following purposes, namely:— Governor may
make regulations.
Cf. 6 Geo. V.,
ch. 11., s. 2 (1),
(Imp.).

- i. 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:
- ii. Prescribing how duties under this Act shall be expressed or denoted:
- iii. 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:
- iv. For making refund or allowance for stamps or stamped tickets spoiled or not used, or used for admission to any amusement in any case in which the payments made for such admission have been refunded by the promoter;
- v. 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:
- vi. For carrying out and giving effect to any arrangement entered into between the Governor and the Governor-General of the Commonwealth pursuant to Section Twenty-eight of this Act.

(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.

Amusements Duty.

A.D. 1916.

General Penalty.

General penalty.

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

(2) Every person guilty of an offence against this Act for which no specified penalty is prescribed shall, on conviction in a summary way, be liable to a penalty not exceeding Fifty Pounds, or to be imprisoned for any period not exceeding Twelve months.

SCHEDULE.

Section 8.

Amusements duty shall be payable as follows :—

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

(1) Does not exceed Sixpence..... One Halfpenny

(2) 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

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.