

## ENTERTAINMENTS TAX (MANAGEMENT) ACT.

Act No. 56, 1929.

George V,  
No. 56, 1929.

An Act to provide for the assessment and collection of a tax upon payments for admission to entertainments; and for purposes connected therewith. [Assented to, 23rd December, 1929.]

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

### PART I.

#### PRELIMINARY.

Short title.

**1.** This Act may be cited as the "Entertainments Tax (Management) Act, 1929."

Definitions.

cf. Cwth. Act,  
1916, No. 36,  
s. 2.

**2.** In this Act, unless the contrary intention appears,—

"Admission" means admission as a spectator or one of an audience and includes admission for the purpose of participating in any exercise in which the payment for admission entitles him to participate.

"Admission to an entertainment" includes admission to any place in which the entertainment is held.

"Die" means a die made or used for the making of a stamp or stamped ticket and includes the whole or any part of any plate, type, tool, or implement whatever made or used for that purpose.

"Entertainment"

“Entertainment” includes any exhibition, performance, lecture, amusement, game, or sport for admission to which payment is made.

“Entertainments tax” means the entertainments tax imposed as such by any Act as assessed under this Act.

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

“Payment for admission” includes any payment made by a person as a booking fee for admission, or by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required.

“Proprietor” in relation to any entertainment includes any person responsible for the management thereof.

“Regulations” means regulations made under this Act.

“Stamp” or “stamped ticket” means any stamp or stamped ticket made or authorized by the Colonial Treasurer for the purpose of the payment of entertainments tax, and means as well a stamp impressed by means of a die, as an adhesive stamp.

“The Assistant Commissioner” means the Assistant Commissioner of Taxation appointed under the Income Tax (Management) Act, 1928.

“The Commissioner” means the Commissioner of Taxation appointed under the Income Tax (Management) Act, 1928.

**3.** This Act is divided into Parts, as follows:—

Parts.

PART I.—PRELIMINARY.

PART II.—IMPOSITION OF TAX.

PART III.—OFFENCES.

PART IV.—MISCELLANEOUS.

**4.** (1) The Commissioner shall have the general administration of this Act, and may sue and be sued by the name of the Commissioner of Taxation.

Administration by the Commissioner.

(2)

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(2) The Governor may, subject to the Public Service Act, 1902, as amended by subsequent Acts, appoint such persons as may be deemed necessary for the carrying out of this Act.

(3) In the event of the absence, incapacity, or suspension of the Commissioner, his powers, duties, and functions may be exercised and performed during such absence, incapacity, or suspension, by the Assistant Commissioner.

(4) Any Acting Commissioner appointed by the Governor under the Income Tax (Management) Act, 1911, may exercise the powers, duties, and functions of the Commissioner under this Act.

cf. 1928 No. 35, s. 5 (5).

(5) The Commissioner may, by writing under his hand, delegate to the Assistant Commissioner, or any other person, all or any of the powers, duties, and functions conferred or imposed upon him by this Act or the regulations (except this power of delegation). Every delegation under this section shall be revocable at will, but no delegation shall prevent the exercise of any power, duty, or function by the Commissioner.

cf. *Ibid.* s. 5 (7).

(6) Where in or under this Act the exercise of any power or the discharge of any duty or function by the Commissioner or the operation of any provision of this Act is dependent upon the opinion, belief, or state of mind of the Commissioner in relation to any matter, that power, duty, or function, may be exercised or discharged by the Assistant Commissioner when authorised to act by a delegation as aforesaid or during the absence, incapacity, or suspension of the Commissioner, or by the Acting Commissioner during the absence, incapacity, or suspension of the Commissioner and the Assistant Commissioner, or that provision may operate (as the case may be) upon the opinion, belief, or state of mind in relation to that matter of the Assistant Commissioner when so authorised to act, or during the absence, incapacity, or suspension of the Commissioner or upon the opinion, belief, or state of mind in relation to that matter of the Acting Commissioner during the absence, incapacity, or suspension of the Commissioner and Assistant Commissioner.

**5.** (1) The State may from time to time by agreement with the Commonwealth arrange for the collection by the Commissioner for Taxation for the Commonwealth of the whole or part of the entertainments tax. No. 56, 1929.  
Arrangement for collection by Commonwealth.

(2) The agreement may make provision for any matters necessary or convenient to be provided for carrying out the arrangement.

(3) The agreement shall be made in the name and on behalf of the State by the Premier of the State or by some Minister authorised in that behalf by the Governor.

(4) The agreement shall be notified by the Governor in the Gazette and upon such notification shall be valid and effectual for all purposes and effect may be given thereto.

(5) While the agreement is in force a reference in this Act to an officer of the Commissioner shall be construed as including a reference to an officer of the Commonwealth Taxation Department.

(6) This section shall bind the Crown.

**6.** (1) The Commissioner shall furnish to the Colonial Treasurer annually, for presentation to Parliament, a report on the working of this Act. Report by the Commissioner.  
cf. Cwth. Act 1916, No. 36, s. 6.

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

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## PART II.

### IMPOSITION OF TAX.

**7.** There shall, as from a day to be appointed by the Governor and notified by proclamation published in the Gazette, be charged, levied, and paid on all payments for admission to any entertainment an entertainments tax at such rates as are declared by the Legislature. Tax on payments for admission to entertainments.  
cf. *Ibid.* s. 7.

**8.**

**Entertainments Tax (Management) Act.**

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Admission to entertainments.

cf. Cwth. Act No. 36, 1916, s. 8.

**8.** (1) On and after the day appointed in pursuance of the last preceding section, no person shall be admitted for payment to any entertainment where the payment is subject to entertainments tax except—

- (a) with a ticket stamped with a stamp (not before used) denoting that the proper entertainments tax 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 proprietor of the entertainment has made arrangements, approved by the Commissioner, for furnishing returns of the payments 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.

(2) In all cases in which entertainments tax is collected by the proprietor of the entertainment or his agent, the tax so collected shall, until payment to the Commissioner, be held by the proprietor of the entertainment or his agent as property of the State.

Entertainments tax—how charged and paid.

cf. *Ibid.* s. 9.

**9.** Entertainments tax shall be paid 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 entertainments tax.

cf. *Ibid.* s. 10.

**10.** Entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor, and may, if the amount of tax is less than fifty pounds, without prejudice to any other means of recovery, be recovered by the Commissioner summarily as a civil debt.

Method of charging tax in certain cases.

cf. *Ibid.* s. 11.

**11.** Where the payment for admission to an entertainment 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 entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum, but where  
the

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 any period for which the tax has not been in operation, the tax shall be charged 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. No. 56, 1929.

**12.** Entertainments tax shall not be charged on payments for admission to any entertainment where the Commissioner is satisfied— Entertainments exempt from tax.

- (a) that the whole of the takings thereof are devoted to philanthropic, religious, or charitable purposes without any charge on the takings for any expenses of the entertainment; or cf. Cwth. Act No. 36, 1916, s. 12.
  - (b) that the entertainment is of a wholly educational character (any question on that point to be determined, in case of difference, by the Commissioner); or
  - (c) that the entertainment is provided for partly educational or partly scientific purposes by a society, institution, or committee not conducted or established for profit; or
  - (d) that the whole of the net proceeds of the entertainment are, or will be, devoted to— cf. Cwth. Act, 1924, No. 52, s. 2.
    - (i) the erection, maintenance, or furnishing of halls for public purposes, or of memorial halls for the use of soldiers or sailors who served in the war which commenced on the fourth day of August, one thousand nine hundred and fourteen;
    - (ii) such purposes as are, in the opinion of the Commissioner, either religious or public; or
    - (iii) such funds of a society or association not carried on for the profit or gain of the individual members thereof, as the society or association sets apart to provide sick, accident, or funeral benefits for or on behalf of any of its members,
- and

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and that the entertainment is not provided directly or indirectly for the financial benefit of any person connected with the promotion of the entertainment or of any person employed or engaged by that person for the purpose of the entertainment; or

- (e) that the entertainment is a race meeting, and that tax is payable under the Racecourses Admission Tax Act, 1920, as amended by subsequent Acts, upon payment for admission thereto; or
- (f) that the entertainment is wholly in the nature of an athletic sport or game, that it is conducted by a society, institution, or committee not carried on for the profit or gain of the individual members thereof, and that the whole of the net proceeds are, or will be, devoted to the promotion or furtherance of athletic sports or games.

Refund of tax  
in certain  
cases.  
cf. Cwth. Act  
No. 36, 1916,  
s. 13.

**13.** Where the Commissioner is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious, or charitable purposes, and that the whole of the expenses of the entertainment do not exceed fifty per centum of the receipts, he shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment :

Provided that when the Commissioner is satisfied that owing to adverse climatic conditions or unforeseen circumstances, the expenses of an entertainment for philanthropic, religious, or charitable purposes in respect of which payments for admission have been made exceed fifty per centum of the receipts the Commissioner shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

PART III.

OFFENCES.

**14.** (1) Any officer of the Commissioner authorised by him for the purpose may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable times, with a view to seeing whether the provisions of this Act or any regulations made thereunder as to entertainments tax are being complied with.

Power to officer to enter place of entertainment. cf. Cwth. Act No. 36, 1916, s. 14.

(2) Any person who prevents or obstructs the entry of any officer so authorised shall be guilty of an offence, and shall be liable upon summary conviction to a penalty not exceeding twenty pounds.

**15.** (1) If any person is admitted for payment to any place of entertainment in contravention of this Act, the proprietor of the entertainment shall be guilty of an offence, and shall be liable upon summary conviction to a penalty not exceeding fifty pounds.

Admission to entertainment in contravention of Act. cf. *Ibid.* s. 15.

(2) In addition the proprietor shall be liable to pay any tax which should have been paid.

**16.** Every person who—

- (a) forges a die or stamp;
- (b) prints or makes an impression upon any material with a forged die;
- (c) fraudulently prints or makes an impression upon any material from a genuine die;
- (d) 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;
- (e) fraudulently mutilates any stamp, with the intent that any use should be made of any part of the stamp;
- (f) 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;

Forging die or stamp. cf. *Ibid.* s. 16.

(g)



- (g) 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 ;
- (h) 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 ;
- (i) 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 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
- (j) 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 an indictable offence, and shall be liable to imprisonment for a term not exceeding fourteen years.

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

- (a) 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

(b)

Making  
paper in  
imitation of  
stamp paper.  
cf. Cwth. Act  
1916, No. 36,  
s. 17.

- (b) 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 other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

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shall be guilty of an indictable offence and shall be liable to imprisonment for a term not exceeding seven years.

**18.** 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—

Unlawful possession of stamp paper.

- (a) 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
- (b) any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper,

cf. Cwth. Act No. 36, 1916, s. 18.

shall be guilty of an indictable offence, and shall be liable to imprisonment for a term not exceeding three years.

**19.** Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud the Commissioner of any tax, shall be guilty of an indictable offence, and shall be liable to imprisonment for a term not exceeding one year.

Fraudulent acts.  
cf. *Ibid.* s. 19

#### PART IV.

##### MISCELLANEOUS.

**20.** 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 indictable offences aforesaid, the justice may, by warrant under his hand, cause to be searched every house, room, shop, building, or place

Power to search premises.  
*Ibid.* s. 20.

- (a) belonging to or occupied by the suspected person, or

(b)

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(b) 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.

Regulations.  
Cwth. Act  
No. 36, 1916,  
s. 21.

**21.** (1) The Governor may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for giving effect to this Act, and in particular—

- (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;
- (b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of tax on the transfer from one part of a place of entertainment to another;
- (c) for making refund or allowance for stamps or stamped tickets spoiled or not used, or used for admission to any entertainment in any case in which the payments made for such admission have been refunded by the proprietor;
- (d) 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;
- (e) for carrying out or giving effect to any arrangement or agreement made under section five of this Act;
- (f) for prescribing penalties not exceeding fifty pounds for any breach of the regulations.

(2) The regulations shall be published in the Gazette and shall take effect from the date of such publication, or from a later date specified in the regulations.

(3)

(3) The regulations shall be laid before both Houses of Parliament within fourteen sitting days after the publication thereof if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.

(4) If either House of Parliament passes a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House, disallowing any regulation or part thereof, such regulation or part shall thereupon cease to have effect.

(5) Any penalty imposed by the regulations may be recovered in a summary manner before a stipendiary or police magistrate or any two justices.

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