



ANNO VICESIMO

ELIZABETHAE II REGINAE

A.D. 1971

No. 22 of 1971

An Act to amend the Places of Public Entertainment Act, 1913-1967.

[Assented to 15th April, 1971]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Places of Public Entertainment Act Amendment Act, 1971".

(2) The Places of Public Entertainment Act, 1913-1967, as amended by this Act, may be cited as the "Places of Public Entertainment Act, 1913-1971".

(3) The Places of Public Entertainment Act, 1913-1967, is hereinafter referred to as "the principal Act".

Commencement.

2. This Act shall come into operation on a day to be fixed by proclamation.

Amendment of principal Act, s. 3— Interpretation.

3. Section 3 of the principal Act is amended by striking out subsection (3) and inserting in lieu thereof the following subsection:—

(3) The provisions of this Act with the exception of the provisions relating to entertainment tax shall not apply to or in relation to any public entertainment for which a permit has been granted under the Licensing Act, 1967, as amended, or the place in which the entertainment is conducted.

4. Section 4 of the principal Act is amended by striking out from subsection (1) the passage “(with the exception of section 26)” and inserting in lieu thereof the passage “(with the exception of section 26 of this Act and the provisions relating to entertainment tax)”.

Amendment of principal Act, s. 4—
Exemption to certain clubs.

5. The following heading and new sections are enacted and inserted in the principal Act immediately after section 27 thereof:—

Enactment of heading and ss. 27a-27g of principal Act—

Entertainment Tax

27a. (1) Subject to this section there shall be a tax in respect of public entertainment.

Imposition of tax.

(2) The tax shall be an amount of seven and one-half per centum of the gross amount charged for admission to the place of public entertainment.

(3) For the purposes of this section any amount paid for the right to view or participate in a public entertainment (not being a competition or game of chance that is only incidental to the main entertainment) shall be deemed to be a charge made for admission to the place of public entertainment.

(4) The amount in respect of which the tax is payable shall not include any amounts paid by persons admitted to the place of public entertainment where the individual charge made for the admission of each of those persons did not exceed one dollar.

(5) The tax shall not be payable where the Minister is satisfied that the proceeds of the public entertainment are to be devoted to charitable purposes or in part to defraying the reasonable costs of the public entertainment and the remainder to charitable purposes.

(6) The tax shall not be payable in respect of any amount paid for admission to any agricultural, horticultural or floricultural exhibition, or any exhibition of stock, poultry, dogs or cats, or any other similar exhibition.

(7) The tax shall not be payable in respect of an entertainment provided upon premises in respect of which a licence or permit is in force under the Licensing Act, 1967, as amended, where the charge for admission to the place in which the entertainment is conducted is not made primarily or substantially in respect of the entertainment.

27b. (1) Where the payment for admission to a public entertainment is made by means of a lump sum paid as a subscription to any club, association or society, or for a season ticket, or

Lump sum payments for series of entertainments.

for the right of admission to a series of entertainments, or to any entertainment during a certain period of time, entertainment tax shall, subject to this Act, be payable in respect of the lump sum.

(2) Where in the opinion of the Minister—

(a) a lump sum paid in accordance with subsection (1) of this section entitles a person or two or more persons to attend a series of entertainments;

and

(b) the amount of the lump sum, or so much thereof as is referable to the entertainments would, if apportioned equally between the entertainments result in an effective admission charge for one person to each entertainment of not more than one dollar,

the amount of the lump sum shall be exempted from entertainment tax under this Act.

Minister may grant partial exemption from tax.

27c. Where the Minister is of the opinion that any amount paid for admission to a place of public entertainment represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period over which the tax has not been payable, the Minister may exempt from tax such component of that amount as appears to the Minister not to represent payment for public entertainment in respect of which entertainment tax is payable.

Liability to tax.

27d. (1) The proprietor of a place of public entertainment shall, subject to subsection (2) of this section, be the person liable to pay tax in respect of all public entertainments conducted in that place of public entertainment.

(2) Where the proprietor of a place of public entertainment satisfies the Minister that the promoter of an entertainment to be conducted in that place has made an undertaking in the prescribed form to pay tax in respect of the entertainment, the Minister may certify in writing that the promoter is liable to pay tax in respect of that entertainment and thereupon the promoter shall be so liable and the proprietor shall be exempted from the obligation to pay tax in respect of that entertainment.

(3) The Minister may cancel a certificate under this section.

Returns.

27e. (1) The person liable to pay tax in respect of a public entertainment shall within seven days after the end of any month in which any taxable amounts have been paid in respect of admission to the place of public entertainment submit to the Minister a return in the prescribed form showing—

- (a) the gross amount paid for admission to the place of public entertainment during the last preceding month;
- (b) any amounts paid for admission to the entertainment that are exempt from tax under this Act and the grounds upon which they are so exempt;
- (c) any amounts in respect of which an exemption from tax is sought and the grounds upon which the exemption is sought;
- (d) the gross amount in respect of which tax is payable (assuming that any amounts for which exemption is sought are exempted);

and

- (e) such other information as may be prescribed.

(2) The Minister may, if he thinks fit, require any person to furnish returns more frequently, or permit any person to furnish returns less frequently, than as provided in subsection (1) of this section.

(3) A person who fails to comply with this section or a requirement under this section, shall be guilty of an offence and liable to a penalty not exceeding five hundred dollars.

27f. (1) The person liable to pay entertainment tax shall at the time of lodging a return as required by this Act pay to the Minister the amount of tax payable upon the amount shown in the return as the gross amount upon which tax is payable. Payment of tax.

Penalty: Five hundred dollars.

(2) The Minister may, at any time, whether upon lodgment of a return or not, issue an assessment or amended assessment of entertainment tax and the amount of tax assessed shall be paid by the person liable to pay tax in respect of the public entertainment within fourteen days after the day on which the assessment is served, personally or by post, upon him.

Penalty: Five hundred dollars.

(3) A person upon whom an assessment is served under this section may, within fourteen days after the date of service, appeal against the assessment to a local court.

(4) The court may, upon the hearing of an appeal under this section vary the assessment in such manner as it thinks just.

(5) An appeal under this section shall not suspend the liability to pay entertainment tax under this Act but where it appears upon the determination of an appeal that any amount of entertainment tax has been overpaid the Minister may, without any further authority than this section, repay the amount overpaid.

(6) An assessment of entertainment tax under this Act shall not be challenged otherwise than by way of appeal under this section.

Recovery of
tax.

27g. (1) If a return is not furnished, or entertainment tax not paid, as required by this Act, the Minister may cancel a licence in respect of the place of public entertainment in which the entertainment was conducted.

(2) Entertainment tax shall be recoverable by the Minister as a debt due to him in any court of competent jurisdiction.

(3) Where a person is convicted of an offence under this Act and the court finds that entertainment tax is payable by the convicted person, the court may order that the tax be paid and the amount in respect of which the order is made may be recovered as a fine.

Powers of
inspection.

27h. (1) The Inspector, or any person authorized in writing by the Minister, may enter any place of public entertainment while a public entertainment is proceeding or at any other reasonable time and—

(a) may inspect and take copies of any books, accounts, tickets, vouchers or other documents;

or

(b) require any person apparently in charge of the place of public entertainment, or apparently responsible to that person to furnish any information relevant to the assessment or imposition of entertainment tax.

(2) If any person prevents or obstructs the entry of the Inspector or a person so authorized, or fails to comply so far as he is able with a requirement under paragraph (b) of subsection (1) of this section, he shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

Delegation.

27i. (1) The Minister may, by instrument in writing, delegate any of his powers under this Act relating to entertainment tax to the Inspector.

(2) Any such delegated powers shall be exercised in accordance with the instrument of delegation.

(3) Any person affected by a decision of the Inspector in the exercise of any delegated power under this section may within fourteen days after the day on which he receives notice of the decision appeal against the decision to the Minister and the Minister may vary or revoke the decision of the Inspector.

(4) The delegation of powers under this section shall not prevent the Minister from acting personally in any matter.

27j. The Governor may make such regulations as are contemplated by this Act, or as he deems necessary or expedient for the purposes of this Act, in connection with the assessment or imposition of entertainment tax and without limiting the generality of the foregoing those regulations may—

Regulations.

(a) prescribe the form of any return or agreement;

and

(b) prescribe penalties, not exceeding five hundred dollars for breach of, or non-compliance with any regulation.

6. Section 28 of the principal Act is amended—

**Amendment
of principal
Act, s. 28—
General
regulations.**

(a) by striking out from subsection (1) the passage “sections 14 and 17” and inserting in lieu thereof the passage “sections 14, 17 and 27j of this Act”;

and

(b) by striking out from paragraph (d) of subsection (1) the passage “made under this Act” and inserting in lieu thereof the passage “made under this section or section 14 of this Act”.

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

J. W. HARRISON, Governor.