



ANNO PRIMO

GEORGI VI REGIS.

A.D. 1937.

No. 2359.

An Act to amend the Stamp Duties Act, 1923-1936.

[Assented to 19th November, 1937.]

BE 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 as the "Stamp Duties Act Amendment Act, 1937". Short titles.
- (2) The Stamp Duties Act, 1923-1936, as amended by this Act, may be cited as the "Stamp Duties Act, 1923-1937". 1569, 1923.
- (3) The Stamp Duties Act, 1923-1936, is in this Act referred to as "the principal Act".
2. This Act is incorporated with the principal Act, and that Act and this Act shall be read as one Act. Incorporation.
3. Section 27a of the principal Act is amended by leaving out the words "necessary to be ascertained" in the third and fourth lines of subsection (2) thereof and inserting in lieu thereof "relevant to the matter being enquired into", and by leaving out the words "appear necessary for" in the eleventh line and inserting the words "be relevant to". Amendment of s. 27a of the principal Act.
4. Section 66a of the principal Act is repealed. Repeal of s. 66a of principal Act.
5. The following section is enacted and inserted in the principal Act after section 89 thereof :— Enactment of s. 89a. of principal Act—
 - 89a. (1) Subject to subsection (3) of this section, where the Treasurer is satisfied that any racing club, racing committee or racing association intends to apply the whole of the profits derived by it from any race meeting (including any commission retained by it under section 28 of the Lottery and Gaming Act, 1936) to charitable purposes, or purposes Exemption from totalizator duty.

which the Treasurer considers should be regarded as charitable for the purpose of this section, the Treasurer may authorise the club, committee or association to apply towards such purposes the amount of any duty which would apart from this section be payable to the Commissioner on the gross takings of any totalizator used at the race meeting so held.

(2) If the club, committee or association satisfies the Treasurer that the amount of such duty has been so applied, the club, committee or association shall be exempt from the obligation to pay such duty to the Commissioner.

(3) In each year this section shall apply only in relation to four race meetings.

(4) The meetings to which this section applies shall be determined by the governing body of the South Australian Jockey Club Limited.

(5) The foregoing provisions of this section shall also apply *mutatis mutandis* in relation to not more than four trotting meetings held in any year by trotting clubs.

The trotting meetings to which this section shall apply shall be determined by the South Australian Trotting League Incorporated.

Amendment of
s. 92 of the
principal Act—
Further
exemption
from duty.

6. Section 92 of the principal Act is amended by striking out the words "six pence" at the end thereof and inserting in lieu thereof the words "one shilling".

Amendment of
s. 93 of
principal Act—
Production of
tickets.

7. Subsection (2) of section 93 is amended by striking out the words "place where an amusement is held" in the first and second lines thereof and inserting in lieu thereof the word "amusement".

Amendment of
s. 94 of the
principal Act—
Mode of
payment of
duty.

8. (1) Subsections (1) and (2) of section 94 are repealed and the following subsections are enacted and inserted in lieu thereof :—

(1) Where persons are admitted to an amusement by stamped ticket the amusements duty shall be charged in respect of each person admitted for payment and shall be paid by means of the stamp on the ticket.

(2) Where persons are admitted to an amusement through a barrier or by means of a mechanical contrivance which automatically registers the number of persons admitted the amusements duty shall be calculated and

paid on the gross amount paid for such admission (including amounts charged by the promoters for the purpose of paying the duty).

(2a) Where persons are admitted to an amusement otherwise than as mentioned in subsection (1) or subsection (2) of this section or in section 95 of this Act, the duty shall be calculated and paid on the number of admissions.

(2) Subsection (3) of section 94 is amended by inserting after the word "ticket" in the second line thereof the words "shall except where this Part otherwise provides, be payable to the Commissioner seven days after the holding of the amusement in respect of which the duty is charged and".

9. Section 96 is amended by adding at the end thereof the following subsection :—

Amendment of
s. 96 of the
principal Act—
Exemption
from amuse-
ments duty.

(4) Amusements duty shall not be charged on payments for admission to any amusement being a dance, concert, or card party, or any other amusement specially approved by the Treasurer, if the amusement is held for any of the following purposes :—

- (a) Raising funds for any hospital or any institute being a member of the Institutes Association of South Australia, or any public school as defined in the Education Act, 1915-1935 ; or
- (b) Raising funds to defray the cost of building any church, or any hall available or intended to be available for general public use, or to repay any loan raised to pay such cost ; or
- (c) Raising funds to defray the cost of beautifying or improving any streets, roads, public parks, public playgrounds, public reserves or other like public places ; or
- (d) Any other charitable, patriotic, religious, educational or scientific purpose ; or
- (e) Any other purpose specially approved by the Treasurer,

and if the whole of such net proceeds (if any) as are derived from the amusement are used for any such purpose.

No certificate of exemption shall be required in relation to any such amusement, but in any proceedings to recover amusements duty, it shall lie on the defendant to prove that the amusement was exempt from duty by virtue of this subsection.

Amendment of
s. 106 of
principal Act—
Deduction
when
allowance
made for
soiled or
unused stamps.

10. Section 106 of the principal Act is amended by adding at the end thereof the following proviso: "Provided that the Commissioner may, if he thinks it just to do so, refrain from making any such deduction."

Amendment of
principal Act,
fourth
schedule.

11. (1) Paragraph 1 of the fourth schedule is amended so as to read as follows:—

1. Where the payment does not exceed one shilling no duty shall be payable.

Where the payment, excluding the amount of duty, exceeds one shilling, the duty shall be one penny for every sixpence or fractional part of sixpence of such payment.

(2) Paragraph 3 of the fourth schedule is amended so as to read as follows:—

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 shall be payable at the rate of one-seventh of the total amount (including the amounts charged by the promoter for the purpose of paying the duty), paid by persons so gaining admission to the amusement: Provided that where any persons are admitted to the amusement upon payment of sums not exceeding one shilling per person, no duty shall be payable in respect of the sums so paid.

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

G. J. R. MURRAY, Lieutenant-Governor.