



ANALYSIS

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| <p>Title.</p> <p>1. Short Title and commencement.</p> | <p>2. "Entertainment" defined.</p> <p>3. Exemptions from amusement tax.</p> |
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1953, No. 35

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| <p>Title.</p> | <p>AN ACT to amend the Amusement Tax Act 1952.</p> <p style="text-align: right;">[31 October 1953]</p> <p>BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:</p> |
| <p>Short Title and commencement.</p> <p>1952, No. 10</p> | <p>1. (1) This Act may be cited as the Amusement Tax Amendment Act 1953, and shall be read together with and deemed part of the Amusement Tax Act 1952 (hereinafter referred to as the principal Act).</p> <p>(2) This Act shall come into force on the first day of November, nineteen hundred and fifty-three.</p> |
| <p>"Entertainment" defined.</p> | <p>2. (1) Section two of the principal Act is hereby amended by repealing the definition of the term "entertainment", and substituting the following definition:</p> <p>"'Entertainment' means any of the following:</p> <p style="padding-left: 40px;">"(a) A horse race meeting or dog race meeting:</p> <p style="padding-left: 40px;">"(b) A boxing match or wrestling match or an exhibition of boxing or wrestling, if any person performing or participating therein receives directly or indirectly any fee, reward, or other pecuniary consideration:</p> |

“(c) A circus, or an animal rodeo which is not promoted by an agricultural and pastoral society, if any person performing therein or any promoter, producer, or manager thereof receives directly or indirectly any fee, reward, or other pecuniary consideration:

“(d) A motor car or motor cycle race or exhibition staged on a speedway or other enclosed track, if any person performing or participating therein or any promoter, producer, or manager thereof receives directly or indirectly any fee, reward, or other pecuniary consideration:

“(e) An exhibition of a cinematograph film which is not merely illustrative of a lecture or talk delivered contemporaneously with the exhibition:

“(f) A stage performance, if any person performing or participating therein or any promoter, producer, manager, instructor, or conductor thereof receives directly or indirectly any fee, reward, or other pecuniary consideration:”

(2) Section two of the principal Act is hereby further amended by adding the following definition:

“‘Stage performance’ means a play, ballet, performance of vocal or instrumental music, variety show, or other performance or exhibition, in a theatre or hall, not being a lecture or talk or a band contest.”

3. The principal Act is hereby amended by repealing section seven, and substituting the following section:

“7. Amusement tax shall not be charged in respect of admission to—

“(a) Any entertainment the proceeds or the net proceeds of which are devoted to charitable, philanthropic, or educational purposes in New Zealand, or to patriotic purposes, if, in any case where the net proceeds only are so disposed of, the Commissioner is satisfied that the expenses incurred in connection with the entertainment are reasonable, and that no part of the proceeds

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is used directly or indirectly in or towards providing a fee or reward or other pecuniary consideration for any performance in the entertainment or for the services of any promoter or producer thereof:

“(b) Any entertainment promoted, conducted, or controlled by the National Council of Adult Education or by a Regional Council of Adult Education, if the net proceeds are devoted to cultural and educational purposes in a manner approved by the National Council of Adult Education:

“(c) Any play, ballet, or performance of vocal or instrumental music promoted by a New Zealand dramatic, theatrical, operatic, ballet dancing, choral, or musical society or institution not established for profit, or any other New Zealand society or institution of a like nature not established for profit, if the proceeds or the net proceeds are devoted to the objects of the society or institution and if, in any case where the net proceeds only are so disposed of, the Commissioner is satisfied that the expenses incurred in connection with the entertainment are reasonable.”
