

## CUSTOMS TARIFF (CANADIAN PREFERENCE) VALIDATION.

**No. 40 of 1942.**

An Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff (Canadian Preference) Proposals.

[Assented to 4th September, 1942.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

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| Short title.  | 1. This Act may be cited as the <i>Customs Tariff (Canadian Preference) Validation Act 1942.</i>   |
| Commencement.   | 2. This Act shall come into operation on the day on which it receives the Royal Assent.  |
| Validation of collections under Customs Tariff (Canadian Preference) Proposals. | 3. All duties of Customs demanded or collected (whether before or after the commencement of this Act and on or before the fifth day of March, One thousand nine hundred and forty-three) pursuant to the Customs Tariff (Canadian Preference) Proposals introduced into the House of Representatives on the fifth day of March, One thousand nine hundred and forty-two, shall be deemed to have been lawfully imposed and lawfully demanded or collected. |

## ENTERTAINMENTS TAX ASSESSMENT.

**No. 41 of 1942.**

An Act to provide for the Imposition, Assessment and Collection of a Tax upon Payments for Admission to Entertainments.

[Assented to 21st September, 1942.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

### PART I.—PRELIMINARY.

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| Short title.  | 1. This Act may be cited as the <i>Entertainments Tax Assessment Act 1942.</i> |
| Commencement. | 2. This Act shall come into operation on a date to be fixed by Proclamation.   |

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

Parts.

- Part I.—Preliminary.
- Part II.—Administration.
- Part III.—Imposition of Tax.
- Part IV.—Offences.
- Part V.—Miscellaneous.

4. In this Act, unless the contrary intention appears—

Definitions.

- “admission” means admission as a spectator or one of an audience and includes admission for the purpose of participating in any exercise or amusement ;
- “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 ;
- “Deputy Commissioner” means any person who is a Deputy Commissioner for the purposes of either the *Estate Duty Assessment Act 1914-1942* or the *Income Tax Assessment Act 1936-1942* ;
- “entertainment” includes any exhibition, performance, lecture, amusement, game, sport or exercise ;
- “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, and any payment, subscription or contribution which entitles the person making it, whether with or without any additional payment, to admission to an entertainment, and in relation to any entertainment, being an amusement, also includes any payment made by a person for the right to use equipment or facilities provided by the proprietor of the entertainment to enable persons to participate in the entertainment ;
- “proprietor”, in relation to any entertainment, includes any person responsible for the management thereof ;
- “stamp” or “stamped ticket” means any stamp or stamped ticket made or authorized by the Treasurer for the purpose of the payment of entertainments tax, and includes a stamp impressed by means of a die ;
- “the Commissioner” means the person for the time being holding office as Commissioner of Taxation under the *Estate Duty Assessment Act 1914-1942* ;

“the Second Commissioner” means the person for the time being holding office as Second Commissioner of Taxation under the *Estate Duty Assessment Act 1914-1942*.

PART II.—ADMINISTRATION.

Administration  
by the  
Commissioner.

5. The Commissioner shall have the general administration of this Act.

Powers of  
Second  
Commissioner.

6.—(1.) Subject to this section, the Second Commissioner shall have and may exercise all the powers and functions of the Commissioner under this Act.

(2.) Where in this Act the exercise of any power 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 or function may be exercised by the Second Commissioner or that provision may operate (as the case may be) upon the opinion, belief or state of mind of the Second Commissioner in relation to that matter.

(3.) Nothing in this section shall be deemed to confer upon the Second Commissioner any power or function of the Commissioner under section five, seven or nine of this Act, or to prevent the exercise of any power or function by the Commissioner under this Act, and the Commissioner shall have, in relation to any act of the Second Commissioner, the same power as if that act were done by himself.

Delegation  
by the  
Commissioner.

7.—(1.) The Commissioner may, in relation to any particular matters or class of matters, or to any particular State or part of the Commonwealth, by writing under his hand, delegate to a Deputy Commissioner or other person all or any of his powers or functions under this Act (except this power of delegation) so that the delegated powers or functions may be exercised by the Deputy Commissioner or person with respect to the matters or class of matters or the State or part of the Commonwealth specified in the instrument of delegation.

(2.) Every delegation under this section shall be revocable at will, but any delegation shall not prevent the exercise of any power or function by the Commissioner.

(3.) Any delegation under this section may be made subject to a power of review and alteration, within the period specified in the instrument of delegation, by the Commissioner of any act done in pursuance of the delegation, and the decision given upon any such review or alteration shall be deemed to be that of the Commissioner.

Reference to  
Commissioner.

8. Any reference in this Act to the Commissioner shall be deemed to include—

(a) in respect of matters as to which the Second Commissioner has exercised any power or function conferred upon him by this Act—a reference to the Second Commissioner; and

- (b) in respect of matters as to which a Deputy Commissioner has exercised any power or function conferred upon him by delegation under this Act—a reference to that Deputy Commissioner.

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

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 III.—IMPOSITION OF TAX.

10. There shall be levied and paid, on all payments for admission to any entertainment, entertainments tax at such rates as are declared by the Parliament.

Tax on payments for admission to entertainments.

11.—(1.) No person shall be admitted for payment to any entertainment where the payment is subject to entertainments tax except—

Admission to entertainments.

(a) with a stamped ticket, or 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 Commonwealth, be held by the proprietor of the entertainment or his agent as property of the Commonwealth.

12. Entertainments tax shall be charged in respect of each person in respect of whom payment for admission is made, 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.

Entertainments tax—how charged and paid.

13.—(1.) If a proprietor who has, in pursuance of sub-section (1.) of section eleven of this Act, made arrangements approved by the Commissioner for furnishing returns of the payments for admission to an entertainment, fails to pay to the Commonwealth the entertainments tax payable in respect of the entertainment within seven days after the close of the week during which the entertainment was held, or within such further time as the Commissioner allows, additional tax (not exceeding Fifty pounds) shall be payable at the rate of ten per centum upon the amount of the tax payable:

Penalty for late payment.

Provided that the Commissioner may, in any case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.

(2.) If the Commissioner considers the circumstances of any case warrant the institution of a prosecution for a contravention of section twenty of this Act, a prosecution may be instituted accordingly, and in that case no additional tax shall be payable under this section.

Recovery of  
entertainments  
tax.

14. 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.

15.—(1.) 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, entertainments tax 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 entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be payable 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.

(2.) Where the lump sum has been paid prior to the date on which this Act came into operation, but entitles the person paying that sum to admission to an entertainment on or after that date, the lump sum shall be deemed to have been paid on that date and entertainments tax shall be payable upon that portion of the lump sum which appears to the Commissioner to represent the right of admission to an entertainment held or to be held on or after that date.

(3.) Where a lump sum referred to in the last preceding sub-section was fixed without regard to entertainments tax, the treasurer of the club, association or society, where the lump sum was paid as a subscription or contribution thereto, may, on behalf of the club, association or society, or, in any other case, the person to whom the lump sum was paid may, recover summarily as a civil debt from the person who paid the lump sum an amount equivalent to the entertainments tax payable in accordance with that sub-section :

Provided that nothing in this section shall authorize the recovery of any such amount from any person in respect of any entertainment held or to be held after he ceases to be entitled to admission to the entertainment.

**16.** Where any meal or other refreshment is provided by a proprietor of an entertainment for persons who have been or are to be admitted to the place where the entertainment is held—

Entertainments  
with meals.

- (a) if the Commissioner is satisfied that the provision of the meal or other refreshment is subordinate to the entertainment, the provision of that meal or other refreshment shall, for the purposes of this Act, be deemed to form part of the entertainment and the whole payment charged shall be deemed to be payment for admission to the entertainment; or
- (b) if the Commissioner is not so satisfied but is of the opinion that the whole payment charged should be apportioned as between the meal or other refreshment and the entertainment, or if apportioned by the proprietor, is so apportioned that entertainments tax is being avoided, the Commissioner may determine what portion of the payment for the meal or other refreshment, or for the meal or other refreshment and the entertainment, as the case may be, is justly attributable to payment for the meal or other refreshment and the remainder of the payment shall, for the purposes of this Act, be deemed to be payment for admission to the entertainment.

**17.** 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 public, patriotic, philanthropic, religious or charitable purposes without any charge on the takings for any expenses of the entertainment;
- (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);
- (c) that the entertainment is of a partly educational or partly scientific character conducted by a society, institution or committee not established or carried on for profit; or
- (d) that the whole of the net proceeds of the entertainment are, or will be, devoted to the erection, maintenance or furnishing of memorial halls for the use of soldiers, sailors or airmen who served in any war in which His Majesty has been engaged since the fourth day of August, One thousand nine hundred and fourteen 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.

**18.** Where the Commissioner is satisfied that the whole of the net proceeds of an entertainment are, or will be, devoted to—

Refund of tax  
in certain  
cases.

- (a) public, patriotic, philanthropic, religious or charitable purposes;

(b) 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 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 in respect of the entertainment :

Provided that where the Commissioner is satisfied that, owing to adverse climatic conditions or unforeseen circumstances, the expenses of the entertainment exceed fifty per centum of the receipts, the Commissioner shall repay to the proprietor the entertainments tax in respect of the entertainment.

#### PART IV.—OFFENCES.

Power to officer to enter place of entertainment.

**19.**—(1.) Any officer authorized by the Commissioner 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 the regulations are being complied with.

(2.) Any person who prevents or obstructs the entry of any officer so authorized shall be guilty of an offence.

Penalty : Twenty pounds.

Failure to pay tax in accordance with arrangements.

**20.** Where the proprietor of an entertainment has made any arrangements referred to in section eleven of this Act, he shall, within seven days after the close of the week during which the entertainment was held or within such further time as the Commissioner allows, pay to the Commonwealth the tax payable in respect of the entertainment.

Penalty : Fifty pounds.

Admission to entertainment in contravention of Act.

**21.**—(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.

Penalty : Fifty pounds.

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

Forging, &c., die or stamp.

**22.** 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 ;
- (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.

Penalty : Imprisonment for ten years.

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

Making paper in imitation of stamp paper.

- (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) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices, 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,

shall be guilty of an indictable offence.

Penalty : Imprisonment for seven years.



Unlawful possession of stamp paper, &c.

**24.** 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—

- (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.

shall be guilty of an indictable offence.

Penalty : Imprisonment for three years.

Fraudulent acts, &c.

**25.** 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 entertainments tax, shall be guilty of an indictable offence.

Penalty : Imprisonment for two years.

#### PART V.—MISCELLANEOUS.

Power to search premises.

**26.** 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 indictable offence against this Act, the justice may, by warrant under his hand, cause to be searched every house, room, shop, building, or place—

- (a) belonging to or occupied by the suspected person, or
- (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 those several things are found, they may be seized and carried away, and shall afterwards be delivered over to the Commissioner who may, as he thinks fit, destroy, dispose of, or otherwise deal with, them.

Entertainments to be registered.

**27.**—(1.) Unless exempted by the regulations, every proprietor of an entertainment shall, within such time and in such manner as is prescribed, register the entertainment.

(2.) A person shall not hold, promote, give, carry on or launch any entertainment not duly registered in accordance with the provisions of the last preceding sub-section.

(3.) An owner, lessee or other person for the time being in possession, or entitled to possession of, or having the control of any premises, shall not permit or cause to be permitted any entertainment to be held in those premises unless he is first satisfied that the entertainment is duly registered in accordance with the provisions of sub-section (1.) of this section.

Penalty : One hundred pounds.

28. The Governor-General 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 carrying out or giving effect to this Act, and in particular—

Regulations.

- (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 refunds or allowances 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; and
- (e) for prescribing penalties, not exceeding Fifty pounds, for any breach of the regulations.

29. This Act shall continue in operation until the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war, and no longer.

Duration of Act.

## ENTERTAINMENTS TAX.

No. 42 of 1942.

An Act to impose Tax upon Payments for Admission to Entertainments.

[Assented to 21st September, 1942.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1. This Act may be cited as the *Entertainments Tax Act 1942*. Short title.
2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement.
3. The *Entertainments Tax Assessment Act 1942* shall be incorporated and read as one with this Act. Incorporation.
4. An entertainments tax is imposed on all payments for admission to any entertainment. Imposition of tax.
5. The rates of the entertainments tax shall be—
  - (a) where all the performers whose words or actions constitute the entertainment are actually present and performing and the entertainment consists solely of one or more of theEntertainments tax.