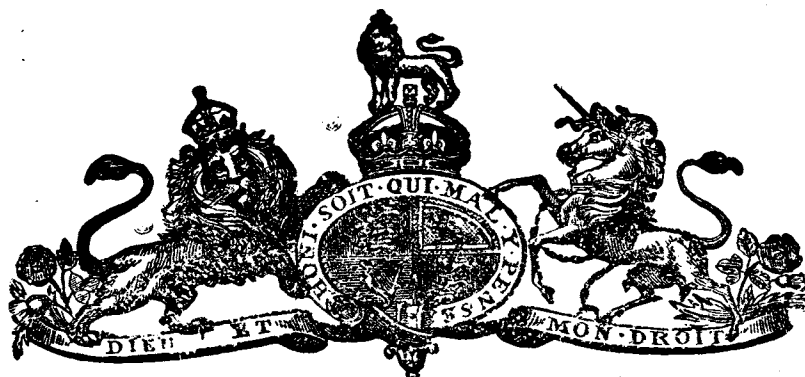


T A S M A N I A



1917.

ANNO SEPTIMO

GEORGII V. REGIS.

No. 54.

ANALYSIS.

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| 1. Short title and incorporation with 7 Geo. V. No. 31. | 6. Repeal of Sections 10 and 16 of Principal Act. |
| 2. Amendment of Section 4 of Principal Act. | 7. Amendment of Section 14 of Principal Act. |
| 3. Amendment of Section 5 of Principal Act. | 8. Refund of duty in certain cases. |
| 4. Power for State Treasurer to arrange with Treasurer of the Commonwealth for collection of duty. | 9. Repeal of Section 18 of Principal Act. |
| 5. Upon arrangement with Commonwealth being entered into, operation of Section 6 suspended, but may be revived. | 10. Amendment of Section 19 of Principal Act. |
| | 11. Amendment of Section 29 of Principal Act. |

AN ACT to amend "The Amusements Duties Act, 1916," and for other purposes.

A.D.
1917.

[8 February, 1917.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited as "The Amusements Duties Amendment Act, 1917."

4d.]

Short title and
incorporation
with 7 Geo. V.
No. 31.

Amusements Duty Amendment.

A.D. 1917.

(2) This Act is incorporated with, and shall be read as one with, "The Amusements Duties Act, 1916," hereinafter referred to as the Principal Act.

(3) This Act shall come into operation immediately after the Principal Act shall have come into operation.

Amendment of
Section 4 of
Principal Act.

2 Section Four of the Principal Act is hereby amended as follows:—

i. By omitting the definition of "admission," and substituting therefor the following definition:—

"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:

ii. By omitting from the definition of "amusement" the words "of the stage" occurring in the Third line thereof:

iii. By inserting the following proviso at the end of the definition of "Commissioner":—

"Provided that in the event of the Treasurer of the State arranging with the Treasurer of the Commonwealth pursuant to Section **5a** of this Act for the collection and recovery on behalf of this State by the Commissioner of Taxation for the time being of the Commonwealth of the amusements duty imposed under this Act, the expression 'Commissioner' throughout this Act, during the subsistence of the said arrangement, shall mean the Commissioner of Taxation for the time being of the Commonwealth, and shall include any Assistant-Commissioner or Deputy-Commissioner of Taxation of the Commonwealth, to whom he may delegate all or any of the powers and functions conferred upon him as Commissioner under this Act."

iv. By omitting from the definition of "Die" the words "under the direction of the State Treasurer":

v. By omitting the definition of "payment on admission" and substituting the following definition therefor:—

"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 amusement, is subsequently admitted to another part thereof for admission to which a payment involving duty or more duty is required:

vi. By omitting from the definition of "stamp" the words "as prescribed" occurring in the Fourth line thereof:

vii. By omitting from the definition of "stamped" the words "as prescribed" occurring in the Second line thereof:

viii. By omitting from the definition of "transfer ticket" the word "prescribed" occurring in the First line thereof, and the words "as prescribed" occurring in the Second line thereof.

Amusements Duty Amendment.

3 Section Five of the Principal Act is hereby amended by omitting therefrom the words "Police Department," and substituting therefor the word "Commissioner."

A.D. 1917.

Amendment of Section 5 of Principal Act.

4 After Section Five of the Principal Act the following section is inserted :—

Power for State Treasurer to arrange with Treasurer of the Commonwealth for collection of duty.

"**5a** Notwithstanding anything to the contrary contained in this Act, it shall be lawful for the Treasurer of the State to arrange with the Treasurer of the Commonwealth for the collection and recovery, on behalf of this State, by the Commissioner of Taxation for the time being of the Commonwealth, of the amusements duty imposed under this Act, and the Treasurer of the State may, on behalf of the State, execute and do, or cause to be executed and done, all acts, matters, and things, which he may from time to time deem necessary or expedient for the purpose of giving full effect to the objects of the said arrangement. Any such arrangement as aforesaid shall include a provision empowering the Commissioner of Taxation for the time being of the Commonwealth, by writing under his hand, to delegate all or any of the powers or functions conferred upon him by this Act, to any Assistant-Commissioner or Deputy-Commissioner of Taxation of the Commonwealth."

5 After Section Six of the Principal Act the following Section is inserted :—

Upon arrangement with Commonwealth being entered into, operation of Section 6 suspended, but may be revived.

"**6a** Upon the arrangement referred to in Section **5a** of this Act being entered into by the Treasurer of the State the operation of Section Six of this Act shall be suspended, but may upon the determination or cancellation of such arrangement be revived by the Governor by proclamation published in the 'Gazette.'"

6 Sections Ten and Sixteen of the Principal Act are hereby repealed.

Repeal of Sections 10 and 16 of Principal Act.

7 Section Fourteen of the Principal Act is hereby amended—

- i. As to paragraph i., by omitting therefrom the word "educational":
- ii. As to paragraph ii., by omitting therefrom the words "Minister of Education," and substituting therefor the word "Commissioner":
- iii. By omitting paragraph v.:
- iv. By inserting at the end of the said section the following proviso:—

Amendment of Section 14 of Principal Act.

"Provided that where it is proved to the satisfaction of the Treasurer of the State that the amusement is provided by any *bonâ fide* local registered band for the purpose of raising funds for the maintenance of such band, the amount of amusements duty charged on payments for admission to such amusement shall be paid by said Treasurer to the promoter."

Amusements Duty Amendment.

A.D. 1917.

Refund of duty
in certain cases.

8 Section Fifteen of the Principal Act is hereby repealed, and the following substituted therefor :

“**15** Where the Commissioner is satisfied that the whole of the net proceeds of an amusement are devoted to philanthropic, religious, or charitable purposes, and that the whole of the expenses of the amusement do not exceed Fifty per centum of the receipts, he shall repay to the promoter the amount of the amusements duty paid in respect of the amusement.

Provided that when the Commissioner is satisfied that owing to adverse climatic conditions the expenses of an amusement 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 promoter the amount of the amusements duty paid in respect of the amusement.”

Repeal of Section
18 of Principal
Act.

9 Section Eighteen of the Principal Act is hereby repealed.

Amendment of
Section 19 of
Principal Act.

10 Section Nineteen of the Principal Act is hereby amended by omitting therefrom the words “in writing” occurring in the Second line thereof.

Amendment of
Section 29 of
Principal Act.

11 Section Twenty-nine of the Principal Act is hereby amended as to Subsection (1) thereof by inserting at the end of the said subsection the following paragraph :—

“VII. For carrying out and giving effect to any arrangement entered into between the Treasurer of the State and the Treasurer of the Commonwealth pursuant to Section **5a** of this Act, or any objects of such arrangement.”