

**ENTERTAINMENTS TAX ASSESSMENT  
(No. 2).**

2° Elizabeth II., No. LXIX.

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**No. 69 of 1953.**

**AN ACT to amend the Entertainments Tax  
Assessment Act, 1925.**

*[Assented to 9th January, 1954.]*

**BE** it enacted, by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Entertainments Tax Assessment Act Amendment Act (No. 2)*, 1953.

Short title  
and citation.

No. 69.] *Entertainments Tax Assessment*. [1953.  
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(2) In this Act the Entertainments Tax Assessment Act, 1925,

Act No. 12 of 1925, as amended by Act No. 25 of 1930,

is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Entertainments Tax Assessment Act, 1925-1953.

Commence-  
ment.

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

S. 2  
amended.

3. Section two of the principal Act is amended by—

(a) adding after the word, “made” in line three of the definition, “Entertainment” the following words, “but does not include an entertainment of any kind whatsoever which is held north of the twenty-sixth parallel of south latitude, or within any other area, or at any town, which is specified in the regulations”;

(b) substituting for the words, “as assessed under this Act” in lines two and three of the definition, “Entertainments tax” the words, “and payable in accordance with this Act”.

S. 5A  
added.

4. The principal Act is amended by adding after section five the following section:—

5A. (1) Where—

(a) a person makes default in furnishing a return; or

(b) the Commissioner is not satisfied with the return made by a person; or

(c) the Commissioner has reason to believe or suspect that a person, though he may not have furnished, or been liable to furnish, a return, is liable to pay tax which he has not paid;

the Commissioner may, at any time, cause an assessment to be made of the tax or further tax which, in his judgment, should be paid, and

Commis-  
sioner  
may make  
assessment.  
Cf. C'th  
Act No. 6 of  
1949, s. 9.

that person shall be liable to pay the tax or further tax so assessed, except in so far as he establishes on objection that the assessment is excessive.

(2) A person who becomes liable to pay tax by virtue of an assessment made under subsection (1) of this section shall also be liable to pay, by way of additional tax, double the amount of that tax or the amount of one pound, whichever is the greater, but the Commissioner may, in any case, for reasons which he thinks sufficient, remit the additional tax or any part of it.

(3) As soon as conveniently may be after an assessment is made, the Commissioner shall cause notice in writing of the assessment and of the additional tax payable to be given to the person liable to pay the tax or further tax.

(4) The amount of tax or further tax, and additional tax, specified in the notice shall be payable on or before the date specified in the notice.

(5) The omission to give any such notice shall not invalidate the assessment made by the Commissioner.

5. Section eight of the principal Act is amended <sup>s.8</sup> amended.  
by—

- (a) adding before the word, "philanthropic" in line two of paragraph (a) the word, "public,";
- (b) deleting the word, "and" in line three of paragraph (c);
- (c) deleting the words, "conducted or" in lines three and four of paragraph (c);
- (d) adding after the word, "established" in line four of paragraph (c) the words, "or carried on"; and

(e) adding after the word, "profit" being the last word in paragraph (c) the word, "; or" and the following paragraph:—

(d) that—

- (i) the entertainment consists solely of a game or sport in which human beings are the sole participants;
- (ii) the entertainment does not include dancing or skating unless conducted for competitive purposes;
- (iii) the entertainment is conducted by an association, a society, institution, or committee, not established or carried on for profit;
- (iv) no participant in the entertainment receives from the takings of the entertainment more than a reasonable allowance and expenses reasonably incurred by him to enable him to participate in the entertainment; and
- (v) no organiser or promoter of the entertainment receives from the takings of the entertainment more than reasonable remuneration for such of his services as a paid official of the association, society, institution or committee as are devoted to the organisation or promotion of the entertainment and more than a reasonable allowance to reimburse to him expenses reasonably incurred by him to enable him to organise or promote the entertainment.

S. 9  
amended.

6. Section nine of the principal Act is amended by—

- (a) adding before the word, "devoted" in line two the words, "or will be";

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- (b) adding before the word, "philanthropic" in line three the word, "public,";
- (c) substituting for the word, "fifty" in line five the word, "sixty";
- (d) adding after the word, "conditions" in line two of the proviso the words, "or unforeseen circumstances";
- (e) adding before the word, "philanthropic" in line three of the proviso, the word, "public"; and
- (f) substituting for the word, "fifty" in line five of the proviso the word, "sixty".

Cf. C'th Act,  
No. 41 of  
1942, s. 18.

7. Section ten of the principal Act is amended by— S. 10  
amended.

- (a) adding before the word, "Any" in line one of subsection (1) the words, "The Commissioner or";
- (b) adding before the word, "any" in line two of subsection (2) the words, "the Commissioner or".

8. The principal Act is amended by adding after section twelve the following sections:— Ss. 12A, 12B  
and 12C  
added.

12A. (1) Unless exempted by the regulations, the proprietor of an entertainment shall, within such time and in such manner as is prescribed, register the entertainment. Registration  
of entertain-  
ments.

(2) A person shall not hold, promote, give, carry on or launch an entertainment not duly registered in accordance with the provisions of subsection (1) of this section.

Penalty: One hundred pounds.

12B. (1) A prosecution for recovery of a pecuniary penalty in respect of an offence against this Act or the regulations may be instituted in the name of the Commissioner and, Prosecu-  
tions.  
Cf. C'th Act  
6 of 1944,  
s. 15.

where it relates to a particular entertainment or entertainments, may, at the option of the prosecutor, be instituted either—

- (a) in a court of summary jurisdiction having jurisdiction at the place where, for the purposes of this Act, the entertainment or entertainments should be registered; or
- (b) in a court of summary jurisdiction having jurisdiction at the place where the entertainment or entertainments is or are held or is or are intended to be held.

(2) Where a prosecution has been instituted by an officer in the name of the Commissioner, the prosecution shall, in the absence of evidence to the contrary, be deemed to have been instituted on the authority of the Commissioner.

(3) In any action, prosecution or other proceeding in any court by the Commissioner, he may appear either personally or by a legal practitioner or by an officer in the Public Service of the State or Commonwealth.

(4) The appearance of any such officer, and his statement that he appears by authority of the Commissioner shall be sufficient evidence of such authority.

Commis-  
sioner may  
obtain  
information  
and evidence.  
Cl. C'th Act  
No. 6 of 1944,  
s. 16.

12C. (1) The Commissioner may by notice in writing, require any person, whether a proprietor of an entertainment or not to furnish him with such information as he requires for the purpose of inquiring into any matter arising in connection with any of the provisions of this Act, and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto.

(2) The Commissioner may require the information to be given either orally or in writing.

(3) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

(4) A person on whom a requirement has been made under this section shall not, without just cause shown by him—

(a) refuse or fail to furnish any information which he has been required to furnish, or furnish any information which is false or misleading in any particular; or

(b) refuse or neglect to produce any book or papers required of him, by or in pursuance of any such requirement.

Penalty: Fifty pounds.

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