

## ENTERTAINMENTS TAX ASSESSMENT.

16° GEO. V., No. XII.

No. 12 of 1925.

AN ACT relating to the Imposition, Assessment, and Collection of a Tax upon Payments for Admission to Entertainments.

[Assented to 15th October, 1925.]

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

Short title.

1. This Act may be cited as the *Entertainments Tax Assessment Act, 1925.*

Definitions.

Com. No. 36 of 1910, s. 2.

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

“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 ;

“Admission to an entertainment” includes admission to any place in which the entertainment is held ;

“Entertainment” includes any exhibition, performance, lecture, amusement, game, or sport for admission to which payment is made ;

“Entertainments tax” means the entertainments tax imposed as such by any Act, as assessed under this Act ;

“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 ;

“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 authorised by the Treasurer for the purpose of the payment of entertainments tax, and means as well a stamp impressed by means of a die, as an adhesive stamp ;

“The Commissioner” means the Commissioner of Taxation.

3. (1) The Commissioner shall have the general administration of this Act.

*Administration by the Commissioner.*  
*Ibid s. 4.*

(2) The Commissioner may delegate to any officer of the Commonwealth Taxation Department any power, duty, or function of the Commissioner under this Act.

4. There shall, as from a day to be fixed by proclamation, be levied and paid on all payments for admission to any entertainment, an entertainments tax at such rates as are declared by the Parliament.

*Tax on payments for admission to entertainments.*  
*Ibid s. 7.*

5. (1) On and after the day fixed by proclamation in pursuance of the last preceding section, no person shall be admitted for payment to any entertainment where the payment is subject to entertainments tax except—

*Admission to entertainments.*  
*Ibid s. 8.*

(a) with 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 furnish-

ing 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 Treasurer, be held by the proprietor of the entertainment or his agent as property of the State.

Entertainments tax—how charged and paid.

*Ibid* s. 9.

6. Entertainments tax shall be charged in respect of each person admitted for payment; 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.

Recovery of entertainments tax.

*Ibid* s. 10.

7. (1) Entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor, and may, 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.

*Ibid* s. 11.

(2) 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, the 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 charged 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.

Entertainments exempt from tax.

*Ibid* s. 12.

8. Entertainments tax shall not be charged on payments for admission to any entertainment where the Commissioner is satisfied—

(a) that the whole of the takings thereof are devoted to philanthropic, religious, or charitable purposes, without any charge on the takings for any expenses of the entertainment; or

- (b) that the entertainment is of a wholly educational character, and any question on that point shall be determined, in case of difference, by the Commissioner ; or
- (c) that the entertainment is provided for partly educational or partly scientific purposes by a society, institution, or committee and not conducted or established for profit.

9. Where the Commissioner is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious, or charitable purposes, 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 paid in respect of the entertainment :

Refund of tax in certain cases.  
Com. No. 36 of 1916, s. 13.

Provided that when the Commissioner is satisfied that owing to adverse climatic conditions the expenses of an entertainment 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 proprietor the amount of the entertainments tax paid in respect of the entertainment.

10. (1) Any officer of the Commissioner authorised by him 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 any regulations made thereunder as to entertainments tax are being complied with.

Power to officer to enter place of entertainment.  
Com. No. 36 of 1916, s. 14.

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

Penalty : Twenty pounds.

11. (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 :

Admission to entertainment in contravention of Act.  
*Ibid* s. 15.

Penalty : Fifty pounds.

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

Fraudulent acts,  
etc.  
*Ibid* s. 19.

12. Any person who practises or is concerned in any fraudulent act, contrivance, or device with intent to defraud the Commissioner of any tax under this Act, shall be guilty of an offence.

Penalty: Imprisonment for one year.

Appropriation of  
net proceeds in aid  
of public hospitals.  
etc.

13. The amount of the tax received in each year under this Act shall be paid by the Commissioner into a Hospital Trust Fund account, to be kept in the Treasury; and, subject to the payment to the Commissioner of the cost of collection, the amount for the time being to the credit of such account shall be applied by the Minister for Public Health in aid of such public hospitals, and in such proportions as he may, in his discretion, determine.

Report to  
Parliament.

14. The Minister of Public Health shall present to Parliament annually a report on the working of this Act, and of the application of the net receipts.

Regulations;  
*Ibid* s. 21.

15. The Governor may make regulations for the purposes of this Act, and may prescribe a penalty not exceeding Fifty pounds for any breach of the regulations.