



## ANALYSIS

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| <p>Title.</p> <p>1. Short Title. Commencement. Inland Revenue Act.</p> <p>2. Interpretation.</p> <p>3. Rates of amusement tax.</p> <p>4. Conditions as to payment of amusement tax.</p> <p>5. Mode of calculation and payment of amusement tax.</p> | <p>6. Calculation of tax where payment for admission made by lump sum.</p> <p>7. Exemptions from amusement tax.</p> <p>8. Refunds of tax paid in excess or in error.</p> <p>9. Authorized officers may enter places of entertainment.</p> <p>10. Regulations.</p> <p>11. Repeals and savings. Schedules.</p> |
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1955, No. 6

- Title.** AN ACT to consolidate and amend the law relating to amusement tax. [12 May 1955]
- BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:
- Short Title.** 1. (1) This Act may be cited as the Amusement Tax Act 1955.
- Commencement.** (2) This Act shall be deemed to have come into force on the third day of January, nineteen hundred and fifty-five.
- Inland Revenue Act. 1952, No. 33** (3) This Act is hereby declared to be one of the Inland Revenue Acts within the meaning of the Inland Revenue Department Act 1952, and the First Schedule to that Act is hereby accordingly amended by omitting the reference to the Amusement Tax Act 1952, and substituting a reference to this Act.

2. In this Act, unless the context otherwise requires,—
- “Admission” to an entertainment means admission as a spectator or as one of an audience, and includes admission to any place in which the entertainment is held: Interpretation. 1952, No. 10, s. 2. 1952, No. 33, s. 20 (1) 1953, No. 35, s. 2 AMD. 19
- “Commissioner” means the Commissioner of Inland Revenue as defined in the Inland Revenue Department Act 1952: No. 1952, No. 33
- “Entertainment” means any of the following:
- (a) A horse race meeting or dog race meeting:
- (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:
- (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:
- “Payment for admission” to an entertainment includes any payment made by or on behalf of 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 further payment is required, and also

includes any payment made in respect of the reservation for any person of any seat or place at an entertainment:

“Proprietor” in relation to any entertainment includes any person responsible for the management thereof:

“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.

Rates of amusement tax, 1952, No. 10, s. 3

3. Subject to the provisions of this Act, there shall be charged, levied, and paid for admission to all entertainments within the meaning of this Act that are held after the commencement of this Act a duty (in this Act referred to as amusement tax) calculated in accordance with the rates specified in the First Schedule to this Act.

Conditions as to payment of amusement tax, 1952, No. 10, s. 4

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

(a) With a ticket stamped with a stamp (not before used) or otherwise marked to denote that the proper amusement 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 amusement tax.

(2) If any person is admitted for payment to any place of entertainment and the provisions of this section are not complied with, the person admitted and the proprietor of the entertainment to which he is admitted shall be liable in respect of each offence to a penalty, in the case of the person admitted, of five pounds, and, in the case of the proprietor, of fifty pounds, and the proprietor shall in addition be liable to pay any amusement tax which should have been paid.

(3) Where the proprietor of any entertainment who has made arrangements, pursuant to this section, for the furnishing of returns of payments for admission to the entertainment fails to furnish the returns in accordance with the terms of the arrangement he shall be liable to a penalty of five pounds for every day in respect of which the default continues.

(4) The amount of every penalty under this section shall be recoverable as if it were amusement tax.

5. (1) Amusement 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.

Mode of calculation and payment of amusement tax. 1952, No. 10, s. 5

(2) Amusement tax in the case of admission otherwise than by stamped ticket shall be recoverable from the proprietor by the Commissioner by suit in his official name in any Court of competent jurisdiction, as a debt due to the Crown.

6. 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 amusement tax shall be paid on the amount of the lump sum; but where the Commissioner is of opinion that payment of a lump sum or any payment for a ticket represents payment for other privileges, rights, or purposes besides the admission to an entertainment the amusement tax shall be charged on such an amount as appears to the Commissioner to represent the right of admission to the entertainment.

Calculation of tax where payment for admission made by lump sum. 1952, No. 10, s. 6

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 is used directly or indirectly in or towards

Exemptions from amusement tax.

1952, No. 10, s. 7

1953, No. 35, s. 3

AND 19.

No. 4.

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:
- (d) Any entertainment promoted by or on behalf of a New Zealand primary or post-primary school and performed by the pupils of the school (with or without any members of the staff), if the proceeds or the net proceeds are devoted to the objects of the school 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.

8. (1) If at any time within three months after the payment of any amusement tax the Commissioner is satisfied that any such tax has been paid in excess, or has been paid in respect of admission to any entertainment in respect of which amusement tax was not properly chargeable, he may authorize a refund of the amount so paid in excess or in error.

(2) All money payable under this section by way of refund of amusement tax shall, without further appropriation than this section, be paid out of the Consolidated Fund.

Refunds of  
tax paid in  
excess or in  
error.

1952, No. 10,  
s. 8

9. (1) Any person authorized for the purpose by writing under the hand of the Commissioner may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at all reasonable times, with a view to seeing whether the provisions of this Act or any regulations made thereunder are being complied with.

Authorized officers may enter places of entertainment. 1952, No. 10, s. 9

(2) If any person prevents or obstructs the entry of any person so authorized he shall be liable on summary conviction to a fine not exceeding twenty pounds.

10. (1) The Governor-General may from time to time, by Order in Council, make regulations for the purposes of this Act for all or any of the following matters:

Regulations. 1952, No. 10, s. 10

- (a) For the supply and use of stamps or stamped tickets, and for securing the defacement of stamps when used;
- (b) For the marking of tickets, other than stamped tickets, to denote that the proper amusement tax has been paid;
- (c) For the use of tickets covering the admission of more than one person and the calculation of the amusement tax thereon, and for the payment of amusement tax on the transfer from one part of a place of entertainment to another;
- (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) Generally with respect to such other matters or things as may be deemed necessary or expedient for the purpose of carrying this Act into effect.

(2) If any person acts in contravention of or fails to comply with any such regulations he shall be liable on summary conviction in respect of each offence to a fine not exceeding fifty pounds.

11. (1) The enactments specified in the Second Schedule to this Act are hereby repealed.

Repeals and savings.

(2) Without limiting the provisions of the Acts Interpretation Act 1924, it is hereby declared that the repeal of any provision by this Act shall not affect any document

See Reprint of Statutes, Vol. VIII, p. 568

made or any thing whatsoever done under the provision so repealed or under any corresponding former provision, and every such document or thing, so far as it is subsisting or in force at the time of the repeal and could have been made or done under this Act, shall continue and have effect as if it had been made or done under the corresponding provision of this Act and as if that provision had been in force when the document was made or the thing was done.

Schedules.

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## SCHEDULES

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Section 3

### FIRST SCHEDULE

#### RATES OF AMUSEMENT TAX

Payment for Admission	Tax for Each Person
Not exceeding 1s. 9d. . . . .	No tax.
Exceeding 1s. 9d. but not exceeding 2s. 6d. . . . .	3d.
Exceeding 2s. 6d. but not exceeding 3s. . . . .	4d.
Exceeding 3s. but not exceeding 3s. 6d. . . . .	5d.
Exceeding 3s. 6d. . . . .	2d., plus an additional 1d. for every 1s. or part of 1s. of the payment

Section 11

### SECOND SCHEDULE

#### ENACTMENTS REPEALED

1952, No. 10—

The Amusement Tax Act 1952.

1952, No. 33—

The Inland Revenue Department Act 1952: So much of the Second Schedule as relates to the Amusement Tax Act 1952.

1953, No. 35—

The Amusement Tax Amendment Act 1953.