Supplementary Order Paper

HOUSE OF REPRESENTATIVES

Tuesday, the 22nd Day of July 1952

AMUSEMENT TAX BILL

Amendments proposed by His Excellency the Governor-General:-

Clause 7, subclause (1): To omit paragraph (d), and substitute the following new paragraph:—

(d) Any stage play, ballet, or performance of music (whether vocal or instrumental) promoted by a dramatic, theatrical, operatic, ballet dancing, choral, or musical society or institution not established for profit, or any other 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:

Clause 7, subclause (1): To add the following new paragraphs:—

(h) Any entertainment promoted by any society or institution not established for profit, and not being a game or sport or a meeting promoted for the purposes of any game or sport, if the proceeds or the net proceeds are devoted to the objects of the society or institution and if,—

(i) 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

(ii) The producers and the persons performing at the entertainment give their services without fee or reward or other pecuniary consideration:

(i) Any entertainment promoted by any society or institution not established for profit, consisting solely of out of doors competitions in running, pedal cycling, jumping, or other athletic field events, wood chopping or sawing, national or folk dancing, and equestrian events, or in any one or more of them, if the proceeds or the net proceeds are devoted to the objects of the society or institution and if,—

(i) 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 (ii) No person participating receives a fee or reward or other pecuniary consideration in connection with the entertainment:

Provided that this paragraph shall apply notwithstanding that persons participating in competitive events at the entertainment receive prizes aggregating in value five pounds or less for any such event and aggregating in value one hundred pounds or less for all such events.

Clause 7, subclause (2): To omit paragraph (b).

Note.—This amendment will involve the omission of the expression "(a)" in line 22 (page 6).