

Amusement Tax Act 1952

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Contents

		Page
	Title	1
1	Short Title.	2
2	Interpretation. 1922, No. 24, s. 2 1923, No. 26, s. 7(3) 1930, No. 6, s. 32	2
3	Rates of amusement tax. 1930, No. 6, s. 33	2
4	Conditions as to payment of amusement tax. 1922, No. 24, s. 4	3
5	Mode of computation and payment of amusement tax. 1922, No. 24, s. 5	3
6	Computation of tax where payment for admission made by lump sum. Ibid., s. 6	3
7	Exemptions from amusement tax. 1949, No. 52, s. 4 1950, No. 93, s. 18	4
8	Refunds of tax paid in excess or in error. 1922, No. 24, s. 8	6
9	Authorized officers may enter places of entertainment. 1922, No. 24, s. 9	6
10	Regulations. Ibid., s. 8	6
11	Repeals and savings.	7
	Schedule	8
	Enactments Repealed	

An Act to consolidate and amend certain enactments relating to amusement tax.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1 Short Title.

This Act may be cited as the Amusement Tax Act 1952.

2 Interpretation. 1922, No. 24, s. 2 1923, No. 26, s. 7(3) 1930, No. 6, s. 32

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:

“Commissioner” means the Commissioner of Stamp Duties under the Stamp Duties Act 1923, and includes an Assistant Commissioner under that Act:

“Entertainment” includes any exhibition, performance, amusement, game, or sport to which persons are admitted for payment:

“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.

3 Rates of amusement tax. 1930, No. 6, s. 33

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 passing of this Act a duty (in this Act referred to as amusement tax) computed as follows:—

- (a) Where the payment for admission of any person to an entertainment does not exceed one shilling and sixpence, no amusement tax shall be payable:
- (b) Where the payment for admission exceeds one shilling and sixpence but does not exceed two shillings, the amusement tax shall be threepence:
- (c) Where the payment for admission exceeds two shillings but does not exceed three shillings, the amusement tax shall be fourpence:
- (d) Where the payment for admission exceeds three shillings but does not exceed three shillings and sixpence, the amusement tax shall be fivepence:
- (e) Where the payment for admission exceeds three shillings and sixpence, the amusement tax shall be one penny for every shilling or part of a

shilling of that payment, together with, in addition to the amount of tax calculated as aforesaid, the sum of twopence.

4 Conditions as to payment of amusement tax. 1922, No. 24, s. 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 Mode of computation and payment of amusement tax. 1922, No. 24, s. 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.
- (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 Computation of tax where payment for admission made by lump sum. Ibid., s. 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.

7 Exemptions from amusement tax. 1949, No. 52, s. 4 1950, No. 93, s. 18

- (1) Amusement tax shall not be charged in respect of admission to—
- (a) Any show promoted by any agricultural or pastoral society, or by any horticultural or poultry society, if the proceeds are devoted to the objects of the society:
 - (b) Any entertainment the proceeds or the net proceeds of which are devoted to charitable, philanthropic, patriotic, or educational purposes, if the persons performing at the entertainment and the promoters and producers thereof give their services without fee or reward or other pecuniary consideration, 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:
See 1947, No.43
 - (c) 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:
 - (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:
 - (e) Any band contest:
 - (f) Any entertainment being a game or sport conducted solely for the recreation of the participants or the entertainment of the general public, if no person participating in the game or sport receives in connection with the game or sport any fee or reward or other pecuniary consideration, and if the entertainment is conducted, controlled, or promoted by the national body controlling the game or sport or by a properly constituted body affiliated to the national body and subject to its control, and if

the proceeds or the net proceeds of the entertainment are devoted to the promotion or furtherance of the game or sport:

Provided that this paragraph shall apply in respect of any game played by teams notwithstanding that not more than one member of any team participating in the entertainment receives a fee or reward or other pecuniary consideration in connection with the game:

- (g) Any entertainment being a game of rugby league football played by teams of persons ordinarily resident in New Zealand, if the entertainment is conducted, controlled, or promoted by the New Zealand Rugby Football League (Incorporated) or by a properly constituted body affiliated to it and subject to its control, and if the Commissioner is satisfied (by the production of a certificate or otherwise) that during the year which ended on the thirty-first day of December immediately preceding the date of the entertainment no person received from the New Zealand Rugby Football League (Incorporated) or from any such affiliated body any payment for playing rugby league football other than for reasonable travelling expenses or to compensate for wages lost:
- (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 one hundred pounds or less for all such events.

- (2) Nothing in this section shall be construed to exempt any persons from the payment of amusement tax in respect of admission to any horse race or dog race meeting.

8 Refunds of tax paid in excess or in error. 1922, No. 24, s. 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 moneys 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.

9 Authorized officers may enter places of entertainment. 1922, No. 24, s. 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.
- (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 Regulations. Ibid., s. 8

- (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:—
 - (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 Repeals and savings.

- (1) The enactments specified in the Schedule hereto are hereby repealed.
- (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 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.

Schedule
Enactments Repealed

Section 11(1)

1922, No. 24—

The Amusements Tax Act, 1922. (Reprint of Statutes, Vol. VII, p. 476.)

1923, No. 16—

The Amusements Tax Amendment Act, 1923. (Reprint of Statutes, Vol. VII, p. 480.)

1930, No. 6—

The Finance Act, 1930: Part III. (Reprint of Statutes, Vol. VII, p. 480.)

1949, No. 52—

The Finance Act (No. 2), 1949: Sections 4 and 5.

1950, No. 93—

The Finance Act, 1950: Section 18.