



VICTORIA  
GOVERNMENT GAZETTE.

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[1954

ENTERTAINMENTS TAX ACT, 1953.

At the Executive Council Chamber, Melbourne, the  
sixteenth day of February, 1954.

PRESENT:

His Excellency the Governor of Victoria.

Mr. Smith | Mr. Gladman.

REGULATIONS.

HIS Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, doth hereby, in pursuance of the provisions of section 27 of the *Entertainments Tax Act, 1953*, make the following Regulations.

PART I.—PRELIMINARY.

1. In these Regulations and forms thereunder the expression—

“The Act” means the *Entertainments Tax Act, 1953*, the expression “the Commissioner” shall extend to and include the Deputy Commissioner.

The expression “schedule ” or “schedules ” means schedule or schedules to these Regulations, and wherever reference is made to “a schedule ” or “schedules ” or “form ” or “forms ” such reference shall be deemed to be followed by the words “or to the like effect.”

2. Applications may be made for registration of—

- (a) a single entertainment; or
- (b) two or more entertainments.

3. Every application for registration of an entertainment shall be in writing, signed by the proprietor of the entertainment, and shall contain the following particulars:—

- (a) the full name, address, and occupation of the proprietor of the entertainment;
- (b) an address in Victoria for service;
- (c) the place where, and the date and time when the entertainment is to be held;
- (d) the name and nature of the entertainment;
- (e) the prices payable for admission to each part of the place of entertainment;
- (f) the number of persons which each part of the place of entertainment can accommodate;
- (g) the number of tickets of each price issued; or to be issued;
- (h) the manner in which the charge for admission will be collected;
- (i) where a meal or other refreshment is provided for persons to be admitted to the entertainment:
  - (i) the nature thereof and the price charged therefor;
  - (ii) whether such price is included in the charge for admission or charged separately;
  - (iii) whether all persons (including those who do not partake of the meal or other refreshment) are required to pay the charge therefor;
  - (iv) the name and address of the person providing the meal or other refreshment (if someone other than the proprietor of the entertainment);
- (j) such further particulars as the Commissioner may by notice in writing require.

4. Every application for registration of an entertainment shall be lodged with the Commissioner not less than—

- (a) seven clear days; or
- (b) such shorter period as the Commissioner may by notice in writing allow for that purpose—

before the date upon which the entertainment is to be held.

5. Subject to Regulation 8 hereof the Commissioner shall, upon receipt of an application duly lodged, give written notice to the applicant that the entertainment is registered, and thereupon the entertainment shall be duly registered in accordance with these Regulations.

6. Where any person is at the commencement of these Regulations registered in the office of the Commissioner as proprietor of an entertainment, the entertainment shall be deemed to be duly registered in accordance with these Regulations without further application.

7. An entertainment which has been duly registered in accordance with these Regulations shall cease to be duly registered forthwith upon the person named as proprietor of the entertainment in the application for registration, or registered as proprietor of the entertainment ceasing from any cause whatsoever to be the proprietor of the entertainment.

8. If the Commissioner is of opinion that any untrue or misleading statement has been made in or in support of the application for registration of an entertainment, he may refuse to register the entertainment or, if it is already registered, he may by notice in writing to the proprietor of the entertainment, cancel the registration of the entertainment, and the entertainment shall thereupon cease to be duly registered.

9. When an entertainment ceases for any reason whatsoever to be duly registered in accordance with these Regulations, the cessation shall not release any person from any liability incurred by him (whether as proprietor of the entertainment or otherwise) prior to the cessation.

10. A certificate signed by the Commissioner stating that an entertainment was on the date specified in the certificate not duly registered in accordance with these Regulations shall be *prima facie* evidence of the fact stated.

## PART II.—PAYMENT OF TAX.

*Division I.—Payment by Stamped Tickets.*

11. Division I of this Part of these Regulations shall not apply to—
- (a) any entertainment in respect of which the proprietor has made an arrangement approved by the Commissioner for furnishing returns of payment for admission of the entertainment, and has given security up to an amount and in a manner approved by the Commissioner for the payment of tax, or
  - (b) any entertainment to which, with the approval of the Commissioner, the number of persons admitted is automatically registered by a barrier or other mechanical contrivance; or
  - (c) the admission of any person to any part or parts of a place of entertainment where the total of the amounts paid for the admission is not liable to entertainments tax.
12. (1) The proprietor of the entertainment shall be responsible for due compliance with each and every provision of these Regulations relating to stamped tickets.
- (2) Where a breach of any Regulation contained in this Division occurs, the proprietor of the entertainment where or in connexion with which the breach occurs shall, notwithstanding that the breach occurred contrary to his instructions, or without his knowledge, be deemed to be guilty of the offence.
- (3) The responsibility imposed upon the proprietor of the entertainment by this Regulation shall not relieve any other person from liability to prosecution for a breach by that person of any Regulation or part thereof contained in this Division.
13. For the purposes of this Division of this Part of these Regulations—
- “Stamped ticket” means a ticket authorized by these Regulations and stamped with a printed, impressed, or adhesive stamp (Victorian duty or such other stamp as may be prescribed), denoting that the proper entertainments tax has been paid on the payment for admission in respect of which the ticket is issued or used.
14. The proprietor of an entertainment shall issue a stamped ticket to each person who pays any amount upon which entertainments tax is payable for admission to the entertainment, or to any part or parts of the place of entertainment. Penalty £50.
15. A person shall not be admitted for payment to any entertainment or to any part or parts of a place of entertainment otherwise than by stamped ticket, where entertainments tax is payable on the amount paid for admission of the persons admitted. Penalty £20.
16. All stamped tickets shall be supplied by the Commissioner only, and may be obtained by proprietors of entertainments from the Comptroller of Stamps or through a post office.
17. A proprietor of an entertainment—
- (a) who issues or uses; or
  - (b) who permits or suffers to be issued or used; or
  - (c) in respect of whose entertainment there is issued or used—
- for or in connexion with the admission of any person to the entertainment or to any part of the place of entertainment in respect of which tax is payable any ticket other than a stamped ticket shall be guilty of an offence. Penalty £50.
18. A stamped ticket or the stamps on a stamped ticket shall not be defaced without the authority of the Commissioner. Penalty £20.
19. (1) A stamped ticket shall not be issued more than once.  
(2) A stamped ticket shall not be used more than once.  
(3) A stamped ticket shall not be issued or used for the admission of more than one person.
20. When a person is admitted to any part of a place of entertainment and is subsequently admitted to another part or other parts of the place of entertainment, tax shall be payable on the total of the amounts paid for all admissions as if the total amount had been paid for a single admission.

21. A person who has been admitted to any part of a place of entertainment shall not thereafter be admitted for payment to any other part of the place of entertainment unless and until either—

- (a) a stamped ticket is issued to him; or
- (b) a stamped ticket for the full price of admission to such other part of the place of entertainment is issued to him—

if the total of the amounts paid in respect of all the admissions is liable to entertainments tax. Penalty £20.

22. Within twenty-four hours after the close of each entertainment which is or should be registered in accordance with these Regulations (or within such further time as the Commissioner may in writing allow to the proprietor of the entertainment for that purpose) the proprietor of the entertainment shall forward to the Commissioner at his office—

- (a) all tickets issued and used in connexion with the entertainment;
- (b) a statement certified by the proprietor as correct showing—
  - (i) the consecutive numbers on all tickets issued in connexion with the entertainment;
  - (ii) the total number of persons admitted for each separate taxable payment for admission;
  - (iii) the total number of persons admitted from one part to another part of the place of entertainment;
  - (iv) the number of tickets issued for the purpose of enabling persons to transfer from one part of a place of entertainment to another;
  - (v) the total number of each differently priced ticket issued for the last-mentioned purpose; and
  - (vi) the number of persons admitted by complimentary ticket. Penalty £50.

23. Before any stamped tickets are supplied by the Commissioner the proprietor of the entertainment in connexion with which the tickets are to be used shall deposit with the Comptroller of Stamps or (as the case may be) the post office at which the stamped tickets are obtained an amount equal to the total tax represented by the stamped tickets supplied.

24. (1) Where tax has been deposited under the immediate preceding regulation, and the proprietor of the entertainment proves to the satisfaction of the Commissioner that—

- (a) the ticket or any of the tickets supplied were not issued,
- or
- (b) the tickets or any of the tickets supplied were issued but the payments made for such tickets were wholly or partly refunded by the proprietor—

the Commissioner may repay to the proprietor so much of the tax deposited as is in excess of the tax properly payable on payments for admission to the entertainment.

(2) The decision of the Commissioner as to the amount of tax properly payable shall for the purpose of this regulation be final and conclusive.

*Division 2.—Payment otherwise than by Stamped Ticket.*

25. (1) An application by a proprietor of an entertainment for the approval of the Commissioner—

- (a) pursuant to Section 10 (1) (b) of the *Entertainments Tax Act 1953* to the admission of persons through a barrier which or by means of a mechanical contrivance which automatically registers the number of persons admitted;
- or

(b) to an arrangement for furnishing returns pursuant to Section 10 of the *Entertainments Tax Act 1953*—  
may be in accordance with Form A in the Schedule hereto.

(2) If, in either of the aforementioned cases, the Commissioner gives his approval, a certificate in accordance with Form B in the schedule hereto shall be issued to the proprietor of the entertainment.

26. (1) The Commissioner may in his absolute discretion cancel a bond entered into by the proprietor of an entertainment under the *Entertainments Tax Act, 1953*.

(2) The Commissioner shall give to the parties to the bond not less than seven days' notice of his intention to cancel the bond.

(3) From and after the date of the cancellation by the Commissioner of a bond entered into by the proprietor of an entertainment all certificates in accordance with Form B in the Schedule shall be deemed to be cancelled, and the provisions of Division 1 of this Part of these Regulations shall apply to the entertainments of that proprietor, unless a new bond to the satisfaction of the Commissioner shall have been entered into by the proprietor.

27. (1) Each and every of the general conditions set forth in the Schedule shall be binding upon every proprietor of an entertainment to whom a certificate in accordance with Form B in the Schedule is issued.

(2) Whenever a breach or non-observance of any of the general conditions set forth in the Schedule occurs at or in connexion with or in respect of any entertainment to the proprietor of which a certificate in accordance with Form B in the Schedule is issued, notwithstanding that the breach or non-observance occurred contrary to the instructions or without the knowledge of the proprietor of the entertainment—

(a) the Commissioner may by written notice withdraw his approval whereupon the provisions of Division 1 of this Part of these Regulations shall apply to the entertainment of that proprietor and all certificates issued to him in accordance with Form B in the Schedule shall be deemed to be cancelled; and

(b) the proprietor of the entertainment shall be guilty of an offence. Penalty £50.

(3) Where any person is at the commencement of these Regulations registered in the office of the Commissioner as proprietor of an entertainment, each and every of the general conditions set forth in the Schedule shall be binding upon the proprietor.

28. (1) A proprietor of an entertainment may use a barrier or mechanical contrivance to automatically register the number of persons admitted to the entertainment, upon compliance with the following conditions, viz:—

(a) the approval of the Commissioner shall first be obtained by the proprietor;

(b) the mechanical contrivance which records the number of persons admitted shall be approved by the Commissioner, and shall be secured by a lock or seal approved by the Commissioner;

(c) the barrier or mechanical contrivance shall be fixed in a manner approved by the Commissioner, and shall not be interfered with without the authority of the Commissioner;

(d) unless the barrier or mechanical contrivance provides for registering separately the total number of persons admitted at each different price of admission, a separate barrier or mechanical contrivance shall be provided for registering the number of persons admitted at each different price of admission;

(e) any approval or authority of the Commissioner under this regulation shall be in writing;

(f) no person shall be admitted to the entertainment for payment except through the barrier or mechanical contrivance.

(2) Any proprietor of an entertainment who uses a barrier or mechanical contrivance to automatically register the number of persons admitted to the entertainment, and who fails to comply with any of the said conditions, shall be guilty of an offence. Penalty £50.

29. (1) For the purposes of this Division and of the conditions contained in Form A and Form B in the Schedule hereto—

“Ticket” means any ticket issued or used for or in connexion with the admission of any person to an entertainment or to any part of a place of entertainment and includes a transfer ticket, a multiple ticket and a season ticket.

"Transfer ticket" means a ticket entitling one person only to be admitted from one part to another part of a place of entertainment.

"Multiple ticket" means a ticket entitling more than one person to admission to an entertainment, or to part of a place of entertainment.

"Season ticket" means a ticket entitling one person to admission to more than one entertainment.

(2) Every single and multiple ticket shall show clearly and separately thereon to the satisfaction of the Commissioner—

- (i) the amount actually charged for admission;
- (ii) the amount of tax payable; and
- (iii) the number of persons entitled to admission thereby.

(3) Every transfer ticket—

(a) shall be one of a series of tickets numbered consecutively; and

(b) shall show clearly and separately thereon to the satisfaction of the Commissioner—

(i) every amount paid prior to the issue of the transfer ticket for the admission of the person to whom it is issued; and

(ii) the amount paid for the admission in respect of which the ticket is issued; and

(iii) the amount of tax or additional tax payable in respect of the payment of such admission; and

(iv) the number of the ticket.

(4) A person admitted from one part of a place of entertainment to another part of such place of entertainment in respect of which a higher admission charge is made shall be issued with a transfer ticket.

(a) A ticket (other than a season ticket) shall not be used more than once.

(b) A ticket (other than a multiple ticket) shall not be issued or used for the admission of more than one person.

#### *Division 3.—General.*

30. Entertainments tax shall be paid to the Commissioner at his office address publicly notified.

31. Entertainments tax may be paid in any of the following ways:—

(a) by delivery of cash, bank notes, or cheques at the office of the Commissioner; or

(b) by remitting the tax to the Commissioner by bank draft, or cheque, or by postal money order, or postal note, payable in the city to which the remittance is sent.

32. When a remittance is posted by the proprietor of an entertainment addressed to the Commissioner the post office shall be the agent of the remitter, and payment shall not be deemed to be made until the remittance has been received by the addressee.

33. When a cheque has been received by the Commissioner in payment of entertainments tax, the tax shall (notwithstanding any receipt given therefor) not be deemed to have been paid until the amount for which the cheque is drawn has been collected.

34. Except with the consent of the Commissioner no money shall be accepted on account or in part payment of entertainments tax.

35. The proprietor of an entertainment shall provide a properly locked box or other locked receptacle at every entrance or transfer point for the collection of the departmental and admission tickets, such boxes not to be unlocked or tickets removed therefrom until the close of the entertainment unless authorized by a departmental inspector. These locked boxes or receptacles shall be in the custody of persons other than the sellers of the tickets. Omission to comply with this regulation shall constitute an offence.

36. (1) The proprietor of an entertainment shall be responsible for the issue to any person who is admitted without payment to the entertainment, of a complimentary ticket, and the subsequent deposit of such ticket in the locked box, or locked receptacle, provided for the collection of departmental tickets, under regulation 35.

37. For all purposes of the Act and these Regulations any person who at the time of his admission to any entertainment or to any part of a place of entertainment pays or delivers any money to the proprietor of the entertainment or to any person employed in any capacity in connexion with or at the place of entertainment shall, until the contrary is proved, be deemed to be admitted for payment, and the money so paid or delivered shall be deemed to be payment for admission, in addition to any other payment (if any) made for his admission.

38. (1) The proprietor of an entertainment shall upon service upon him of a notice in writing signed by the Commissioner requiring him so to do—

- (a) produce to the person named or described in the notice and allow inspection by that person of all books, bank pass books, documents, tickets, and papers in the possession, custody or control of the proprietor which relate to the entertainment or the proceeds thereof or to any matter connected therewith;
- (b) fully and truly answer all questions which relate to the entertainment or to any matter connected therewith put to him by the person named in the notice;
- (c) furnish to the officer named in the notice any information which he may require which relates to the entertainment or the proceeds thereof or to any matter connected therewith. Penalty £50.

(2) A notice under this regulation shall be sufficient if addressed to any particular proprietor or proprietors, or if addressed to proprietors generally without naming or describing any particular proprietor or proprietors.

(3) In any proceedings for non-compliance with any requirement of this regulation, the production of a certificate signed by the Commissioner, that any requirement of this regulation has not been complied with shall be *prima facie* evidence of such non-compliance.

#### Division 4.—Miscellaneous.

39. The penalty set out at the foot of any regulation or sub-regulation indicates that any person who commits—

- (a) the offence created by that regulation or sub-regulation; or
- (b) a breach of that regulation or sub-regulation whether by act or omission,

shall be punished upon conviction by a penalty not exceeding the penalty set out.

Any person committing a breach of these Regulations for which no other penalty is provided shall be liable on conviction to a penalty not exceeding Twenty pounds.

Any person who in any application, statement, return, notice or other document made or forwarded or furnished under these Regulations to the Commissioner or to any officer authorized by the Commissioner makes an untrue statement shall be guilty of an offence. Penalty: Fifty pounds.

40. Whenever—

- (a) any entertainment is cancelled after it is registered; or
- (b) it is decided that a place of entertainment shall be closed either permanently or for a period—

the proprietor of the entertainment shall forthwith give notice thereof in writing to the Commissioner. Penalty: Ten pounds.

41. Every proprietor of an entertainment shall whenever required by the Commissioner by notice in writing so to do exhibit in the manner and position and at the times specified in the notice all the notices and certificates referred to in the notice. Penalty: Fifty pounds.

42. A prosecution for any offence against these Regulations may, at the option of the prosecutor, be instituted either—

- (a) in a Court of Summary Jurisdiction having jurisdiction at the place where, under these Regulations, the entertainment is or should be registered; or
- (b) in a Court of Summary Jurisdiction having jurisdiction at the place where the entertainment is held or is intended to be held.

43. Every application, statement, return, notice, or other communication required by the Act or by these Regulations to be made or forwarded or furnished to the Commissioner shall be made or forwarded or furnished to the Commissioner at his office.

44. Whenever the Commissioner is satisfied that the net proceeds of an entertainment are to be devoted directly to a public, patriotic, philanthropic, religious or charitable purpose, and the whole of the expenses of the entertainment will not exceed sixty per centum of the receipts he may accept the personal bond of the proprietor of the entertainment in a penal sum fixed by the Commissioner conditioned to be void if the proprietor within one month after the date upon which the entertainment is held—

- (1) proves to the satisfaction of the Commissioner that the net proceeds of the entertainment were in fact devoted directly to a public, patriotic, philanthropic, religious or charitable purpose; and that the whole of the expenses of the entertainment did not in fact exceed sixty per centum of the receipts; or
- (2) pays the amount of entertainments tax demanded.

45. If any entertainment in aid of public, patriotic, philanthropic, religious or charitable purposes has been registered and a conditional exemption granted in respect thereof admission thereto shall be permitted only upon presentation of consecutively numbered tickets.

46. (1) A proprietor of an entertainment who changes his address before every matter and thing required by the Act or these Regulations to be done, observed or complied with by a proprietor of an entertainment has been done, observed and complied with to the satisfaction of the Commissioner, shall forthwith give to the Commissioner at the place where the entertainment is registered notice in writing of his new address in Victoria for service.

(2) Any such proprietor who changes his address and fails to give to the Commissioner notice in writing of a new address in Victoria for service shall not be permitted to plead such change of address in any proceedings (whether civil or criminal) instituted against him under the Act or Regulations.

47. Any certificate, notice, approval, authority, permission or consent to be given by the Commissioner may be given by any person duly authorized in that behalf by the Commissioner, and any certificate, notice, approval, authority, permission, consent or other document signed by the authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner personally.

48. (1) Any certificate, notice, or other document bearing or purporting to bear the written, stamped, or printed signature of the Commissioner, or any person authorized by the Commissioner shall, until the contrary is proved, be deemed to have been duly signed by the person by whom it purports to have been signed.

(2) Judicial notice shall be taken of every such signature and of the fact that the person whose signature it purports to be holds or has held the office of Commissioner, or is or has been authorized by the Commissioner in that behalf.

49. A writing certified by the Commissioner to be a true copy of or a true extract from any application, return, list, statement, book, document or writing of any nature whatsoever in the custody of the Commissioner or of any person authorized by the Commissioner shall for all purposes be *prima facie* evidence of the original of which it purports to be a copy or extract, and shall be receivable in evidence to the same extent as the original.

50. In any legal proceedings by the Commissioner against the proprietor of an entertainment for recovery of entertainments tax the certificate in writing of the Commissioner stating the amount of entertainments tax due by the defendant shall be *prima facie* evidence of the fact stated.



51. Any notice or other communication by or on behalf of the Commissioner may be served upon or given to any proprietor of an entertainment either—

(a) personally or by leaving it for the proprietor at the address for service last given by him; or

(b) by posting it by prepaid letter post addressed to the proprietor at the address for service last given by him or at his last known place of business or abode in Victoria,

and service thereof shall be deemed to have been effected at the time when in the ordinary course of post it would have arrived at the place to which it was addressed or at the post town or post office nearest to that place whether or not it has in fact been received by the addressee.

SCHEDULE.

FORM A.

STATE OF VICTORIA.

*Entertainments Tax Act 1953.*

Pursuant to Regulation 25 (1) I hereby apply on behalf of \_\_\_\_\_ for the approval of the Commissioner under Section 10 of the said Act.

Admissions will (will not) be made through barriers which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted.

I attach security in the sum of £ \_\_\_\_\_ for the payment of tax.

The following particulars regarding the said \_\_\_\_\_ are submitted:—

1. Name and situation of place of amusement.	
2. Full name of proprietor; when the applicant is a company the full names of the directors together with an extract from the articles of association relating to the affixing of the common seal.	
3. Class of entertainment (theatre, music hall, etc.)	
4. Full name of person holding the licence granted by the licensing authority.	
5. Full name and description of the person who would be appointed to certify the returns of payment for admission (also the same particulars of a second person to act in the absence of the appointed person).	
6. The full holding capacity of each part of the house and the usual price of admission to each part.	
7. The number of pay boxes or box offices at which payment for admission is made and the parts of the house controlled by each pay box or box office.	
8. The method of admission to each part of the house, whether by single ticket torn from counter-foil for numbered seats or by automatic registration by metal disc machine, or by turnstile or by tickets numbered and issued in a consecutive series for un-numbered seats.	
9. The number of entertainments per week specifying the time at which each is given.	
10. In the case of turnstiles or check machine the number of admissions which are registered before the indicator returns to zero.	
11. The name and address of the company society, or person which or who is the proposed surety to the bond to be given for securing the tax and compliance with the conditions of this application.	

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature—  
(Office held).

Address—

The general conditions under which the approval of the Commissioner under section 10 (1) of the *Entertainments Tax Act 1953* may be given are as follow:—

1. A complete and accurate return shall be furnished weekly to the Commissioner of Entertainments Tax, showing the total number of persons admitted during each week at each price of admission on which tax is payable (including payments for transfers from one part of the entertainment to another part) together with a remittance for the proper amount of entertainments tax. The number of admissions by complimentary ticket must be shown separately. The return shall be in such form as the Commissioner directs, and shall be certified by the person named under heading 5 in the attached form of application, and shall be accompanied by signed duplicates of the actual returns which are prepared by the cashiers and box office clerks for each performance, specifying particulars of admission at each price on which a tax is payable; transfers at each price; free admissions and bookings at outside agencies. If a weekly summary is prepared by the proprietor, such summary may, at the discretion of the Commissioner, be accepted in lieu of the signed duplicates referred to. The return shall be furnished within seven days of the end of each week.

When automatic check machines or turnstiles, or tickets numbered and in consecutive series, are used, the starting and finishing numbers shown on the indicators or on the tickets must be stated on the returns of the cashiers and box office clerks for each performance.

2. The price of admission must be clearly shown separately from the amount of tax under the Entertainments Tax Act, on a notice exhibited at each pay box.

3. Where automatic machines which register the number of admissions payable are used—

(a) The machine must be securely fixed to the ground or to the structure of the building, and not removed without the permission, in writing, of the Commissioner.

(b) The indicator which records the number of admissions must be capable of being secured by a Departmental lock or seal, and the Commissioner may, if he so desire, secure such indicator, and such lock or seal must not be interfered with by any person other than an officer authorized, in writing, by the Commissioner.

4. Previous notice, in writing, not less than seven days, shall be sent to the Commissioner of any alteration in the price of admission which would affect the rate of tax.

5. Immediate notice, in writing, must be sent to the Commissioner of the intention to cancel any performance or to close the place of entertainment for a period. When the place of entertainment is closed for a period the dates from and to which it is closed shall be stated.

6. All books and documents required by the Commissioner for the purposes of checking returns are to be placed at the disposal of the Commissioner or his officers at all reasonable times. Counterfoils from which tickets of admission are taken need not be retained for this purpose for more than three months.

7. A copy of the certificate of the Commissioner granting this application must be exhibited in a prominent position at each public entrance to the place of entertainment at all times when the place is open to the public. The certificate and each copy remain the property of the Commissioner, and must be returned to the Commissioner on demand by him, in writing, or at the termination of the concession.

8. A locked box or boxes, as required by Regulation 35, must be provided.

9. This concession may be cancelled at any time if the Commissioner is satisfied that there has been any failure on the part of the proprietor of the entertainment, or of any of his employees, to observe all or any of the foregoing conditions, or that any breach of the Entertainments Tax Act or the Regulations thereunder has been committed.

## FORM B.

## STATE OF VICTORIA.

*Entertainments Tax Act 1953.*

## Certificate.

This is to certify that \_\_\_\_\_ has been granted this certificate pursuant to Regulation 25 (2) of the regulations made under the said Act.

Admissions will (will not) be made through barriers which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

.....  
Commissioner of Entertainments Tax.

The general conditions under which this permission is granted are as follow:—

1. A complete and accurate return shall be furnished weekly to the Commissioner of Entertainments Tax, showing the total number of persons admitted during each week at each price of admission on which tax is payable (including payments for transfers from one part of the entertainment to another part) together with a remittance for the proper amount of entertainments tax. The number of admissions by complimentary ticket must be shown separately. The return shall be in such form as the Commissioner directs, and shall be certified by the person named under heading 5 in the form of application, and shall be accompanied by signed duplicates of the actual returns which are prepared by the cashiers and box office clerks for each performance, specifying particulars of admission at each price on which tax is payable; transfers at each price; free admissions and bookings at outside agencies. If a weekly summary is prepared by the proprietor such summary may at the discretion of the Commissioner, be accepted in lieu of the signed duplicates referred to. The return shall be furnished within seven days of the end of each week.

Where automatic check machines or turnstiles, or tickets numbered and in consecutive series, are used, the starting and finishing numbers shown on the indicators or on the tickets must be stated on the returns of the cashiers and box office clerks for each performance.

2. The price of admission must be clearly shown separately from the amount of tax under the Entertainments Tax Act on a notice exhibited at each pay box.

3. Properly locked boxes or other locked receptacles must be provided for the collection of tickets, and such locked boxes or receptacles shall be in the custody of a person other than the seller of the tickets. (See Regulation 35.)

4. Where automatic machines which register the number of admissions paid are used—

- (a) The machine must be securely fixed to the ground or to the structure of the building, and not removed without the permission, in writing, of the Commissioner.
- (b) The indicator which records the number of admissions must be capable of being secured by a departmental lock or seal, and the Commissioner may, if he so desire, secure such indicator, and such lock or seal must not be interfered with by any person other than an officer authorized, in writing, by the Commissioner.

5. Previous notice, in writing, not less than seven days shall be sent to the Commissioner of any alteration in the price of admission which would affect the rate of tax.

6. Immediate notice, in writing, must be sent to the Commissioner of the intention to cancel any performance or to close the place of entertainment for a period. When the place of entertainment is closed for a period, the dates from and to which it is closed shall be stated.

7. All books and documents required by the Commissioner for the purpose of checking returns are to be placed at the disposal of the Commissioner or his officers at all reasonable times. Counterfoils from which tickets of admission are taken need not be retained for this purpose for more than three months.

8. A copy of the certificate of the Commissioner granting this application must be exhibited in a prominent position at each public entrance to the place of entertainment at all times when the place is open to the public.

The certificate and each copy remain the property of the Commissioner, and must be returned to the Commissioner on demand by him, in writing, or at the termination of the concession.

9. This concession may be cancelled at any time if the Commissioner is satisfied that there has been any failure on the part of the proprietor of the entertainment or of any of his employees to observe all or any of the foregoing conditions, or that any breach of the Entertainments Tax Act or the Regulations thereunder has been committed.

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And the Honorable John Cain, Her Majesty's Treasurer for the State of Victoria; shall give the necessary directions herein accordingly.

A. MAHLSTEDT,  
Clerk of the Executive Council.