

ENTERTAINMENTS TAX SUSPENSION ACT.

Act No. 19, 1942.

An Act to suspend the operation of the Entertainments Tax Act, 1929, Part IV of the Finance (Greyhound-racing Taxation) Act, 1931-1937, and Part IV of the Racing Taxation Act, 1937; to provide for the suspension of certain provisions of the Entertainments Tax (Management) Act, 1929-1937, and the Finance (Greyhound-racing Taxation) Management Act, 1931-1937; to authorise the making of certain refunds; and for purposes connected therewith. [Assented to, 18th November, 1942.]

George VI.
No. 19, 1942.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the "Entertainments Tax Suspension Act, 1942."

Short title
and
commencement.

(2) This Act shall be deemed to have commenced on the first day of October one thousand nine hundred and forty-two.

2. The Entertainments Tax Act, 1929, shall not apply to or in respect of payments for admission to any entertainment held after the commencement of this Act.

Suspension
of Act No.
55, 1929.

3.

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Suspension
of Part IV
of Act No.
56, 1931.

Suspension
of Part IV
of Act No.
31, 1937.

Suspension
of certain
provisions
of Act No.
56, 1929.

Suspension
of certain
provisions
of Act No.
57, 1931.

Refunds.

3. Part IV of the Finance (Greyhound-racing Taxation) Act, 1931-1937, shall not apply to or in respect of payments for admission to any racecourse after the commencement of this Act.

4. Part IV of the Racing Taxation Act, 1937, shall not apply to or in respect of payments for admission to any race meeting held after the commencement of this Act.

5. (1) The provisions of section eight of the Entertainments Tax (Management) Act, 1929-1937, shall not apply to or in respect of any entertainment held after the commencement of this Act.

(2) The provisions of the said section eight as applied by Part V of that Act to an entertainment which is a race meeting as defined in that Part, shall not apply to or in respect of any such entertainment held after the commencement of this Act.

6. The obligation imposed by section twelve of the Finance (Greyhound-racing Taxation) Management Act, 1931-1937, to forward the return referred to in that section shall not apply with respect to any race meeting (as defined in Part IV of that Act) held after the commencement of this Act.

7. (1) A refund of tax shall be made in accordance with this section in any of the following cases—

(a) where tax at the rates fixed by the Entertainments Tax Act, 1929, has been paid on a lump sum in accordance with the provisions of section eleven of the Entertainments Tax (Management) Act, 1929-1937;

(b) where tax at the rates fixed by Part IV of the Racing Taxation Act, 1937, has been paid on a lump sum in accordance with the provisions of section eleven of the Entertainments Tax (Management) Act, 1929-1937, as applied by Part V of that Act to tax at the rates so fixed;

(c) where tax has been paid on a lump sum at the rate fixed by subsection three of section seven of the Finance (Greyhound-racing Taxation) Act, 1931-1937.

(2)

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- (2) The amount of the refund shall be—
- (a) in any case where the lump sum was paid as a subscription or contribution, an amount which bears the same proportion to the tax paid as the part of the period for which the subscription or contribution was paid which is unexpired on the first day of October one thousand nine hundred and forty-two bears to the whole of such period;
 - (b) in any case where the lump sum was paid for a season ticket, an amount which bears the same proportion to the tax paid as the part of the season unexpired on the first day of October one thousand nine hundred and forty-two bears to the whole of such season;
 - (c) in any case where the lump sum was paid for the right of admission to a series of meetings or entertainments, an amount which bears the same proportion to the tax paid as the number of meetings or entertainments to be held after the thirtieth day of September, one thousand nine hundred and forty-two, bears to the whole number of meetings or entertainments in such series;
 - (d) in any case where the lump sum was paid for the right of admission to entertainments or meetings during a certain period of time, an amount which bears the same proportion to the tax paid as that part of the period which is unexpired on the first day of October, one thousand nine hundred and forty-two, bears to the whole of such period.

8. (1) The Governor may, from time to time, make arrangements with the Governor-General in Council of the Commonwealth for the collection by the Commonwealth on behalf of the State of New South Wales of any tax which became payable under all or any of the Acts or Parts of Acts referred to in sections two, three and four of this Act before the commencement of this Act.

(2) Any agreement relating to any such arrangement may make provision for any other matters necessary or convenient to be provided for carrying out the arrangement.

(3)

Arrangements and agreements.

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(3) Without prejudice to the generality of subsection two of this section any such agreement may make provision for and in relation to the making of refunds of tax and the making of adjustments and refunds of amounts deposited by way of security for the payment of tax.

(4) Any arrangement or any agreement relating to any arrangement under this section may be varied or modified by a later arrangement or agreement made under this section.

(5) Any arrangement or agreement, and any variation or modification of an arrangement or agreement made under this section may be made so as to take effect as from the commencement of this Act or from a later date to be specified in the arrangement or agreement.

(6) Every arrangement or agreement and every variation or modification of an arrangement or agreement made under this section shall be valid and effectual for all purposes.

Regulations.

9. (1) The Governor may make regulations not inconsistent with this Act prescribing all matters which are necessary or convenient to be prescribed for giving effect to this Act.

(2) Without prejudice to the generality of subsection one of this section the regulations may—

(a) provide for the manner of claiming refunds under this Act, or refunds of amounts deposited by way of security under the Entertainments Tax (Management) Act, 1929-1937, or the Finance (Greyhound-racing Taxation) Management Act, 1931-1937;

(b) modify or suspend the operation of any provision of the Entertainments Tax (Management) Act, 1929-1937, or the Finance (Greyhound-racing Taxation) Management Act, 1931-1937.

(3) The regulations shall—

(a) be published in the Gazette;

(b) take effect from the date of such publication or from a later date to be specified in the regulations; and

(c)

- (e) be laid before both Houses of Parliament within ~~No. 19, 1942.~~ —
fourteen sitting days after the publication
thereof if Parliament is then in session, and if
not, then within fourteen sitting days after the
commencement of the next session.

If either House of Parliament passes a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof, such regulation or part shall thereupon cease to have effect.

10. This Act shall continue in force until the last Duration of Act. day of the first financial year (as defined in the Audit Act, 1902, as amended by subsequent Acts) to commence after the day upon which His Majesty ceases to be engaged in the present war and no longer.
