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 1975, No. 23

An Act to make provision for the payment of Entertainment Tax

(14 October 1975)

BE IT ENACTED by the Legislative Assembly of the Cook Islands in Session assembled, and by the authority of the same, as follows:

1. Short Title and Commencement - (1) This Act may be cited as the Rarotonga Entertainment Tax Act 1975.

(2) This Act shall come into force on a date to be appointed by public notice in the Gazette.

2. Interpretation - In this Act unless the context otherwise requires:

"Cost" means the actual landed price or cost of printing plus 10 percentum of the landed price or cost of printing:

"Entertainment" includes any theatrical, vaudeville, musical, or moving picture performance, or dance or any other performance or exhibition or recreation or amusement for public entertainment in respect of which a charge for admission is made and to which the public has access:

- "Entertainment provider" includes every person who provides entertainment for the public or some of them to participate, observe or indulge in:
- "Inspector" means an inspector appointed pursuant to section 9 of this Act:
- "Minister" means the Minister responsible for the Ministry of Trade, Industries, Labour and Commerce:
- "Place of entertainment" includes every building, tent, enclosure or place, and every structure, the purpose of which is to provide any entertainment.
- "Secretary" means that officer of the Cook Islands Public Service appointed to the position of Secretary of Trade, Industries, Labour and Commerce, and any other officer designated by the Secretary to be acting on his behalf for the purposes of this Act.
- "Tax" means the entertainment tax prescribed by Section 4 of this Act.

3. Application - Except as otherwise provided, this Act shall apply to the Island of Rarotonga only.

4. Entertainment Tax - There shall be payable to the Secretary by any entertainment provider the following tax which shall be known as the entertainment tax:

- (a) For each person where the charge for admission does not exceed 30 cents a tax of 2 cents for each admission;
- (b) For each person where the charge for admission does not exceed 50 cents, but exceeds 30 cents, a tax of 5 cents for each admission;
- (c) For each person where the charge for admission does not exceed \$1.00 but exceeds 50 cents, a tax of 10 cents for each admission;
- (d) For each person where the charge for admission does not exceed \$5.00, but exceeds \$1.00 a tax of 15 cents for each admission;
- (e) For each person where the charge exceeds \$5.00 a tax of fifteen percentum of the value of charge for admission.

5. Tickets to be purchased from the Secretary-(1) All entertainment providers shall purchase prior to the entertainment being provided admission tickets from the Secretary which shall include the tax payable and the cost of the tickets. Such tickets shall be sold to any person prior to entry to any entertainment place.

(2) No person in the Cook Islands shall import or attempt to import admission tickets of any kind whatsoever without the prior approval of the Secretary.

(3) No person shall cause or allow to be printed for any person tickets that permit entry to any entertainment place without the approval of the Secretary subject to such conditions as he may prescribe.

6. All tickets on hand to be returned to the Secretary - All admission tickets in rolls or part rolls shall be returned to the Secretary on the coming into force of this Act and the Secretary shall refund from the Rarotonga Island Council Account the tax collected on such and the residual value of the roll to the entertainment provider.

7. Records to be kept - All entertainment providers shall keep such records as the Secretary may direct of all tickets purchased and used and shall submit such returns as he requires of the use of such.

8. Tickets to be torn in half at time of use - The entertainment provider shall tear in half on entry to any place of entertainment the ticket used for admission and shall retain one half and return the other half to the person so entering; and the half retained by the entertainment provider shall be destroyed at the end of the performance or amusement.

9. Inspectors - There shall from time to time be appointed from officers of the Ministry of Trade, Industries, Labour and Commerce by the Minister such inspectors as may be deemed necessary to ensure the compliance of entertainment providers with this Act.

10. Powers of inspectors - (1) Any entertainment provider shall allow an inspector to:-

- (a) Enter, without charge, any place where entertainment is being provided while in the exercise of his duties only;
- (b) To inspect any records required to be kept by the entertainment provider;
- (c) To inspect any tickets for sale or sold at any place of entertainment;
- (d) To carry out such functions as may be necessary to ensure compliance with this Act.

(2) Any person who obstructs an inspector in carrying out any of the powers or duties prescribed by this section shall be guilty of an offence against this Act and shall on conviction be liable to a fine not exceeding \$500 or imprisonment for a term not exceeding 6 months.

11. Offences - (1) It shall be an offence against this Act for any person to:

- (a) Import or attempt to import admission tickets contrary to the provisions of this Act; or
- (b) Print any admission tickets without the approval of the Secretary; or
- (c) Do any other thing that is contrary to or to fail to do anything required by provisions of this Act;

(2) Any person found guilty of any offence under this section shall on conviction be liable to a fine not exceeding \$500.

12. Public monies - Any tax or fines payable under this Act shall form part of the public monies of the Cook Islands.

13. Revocation - The Rarotonga Entertainment Tax By Law 1960, No. 12 is hereby revoked.

(2) The Secretary shall pay into the Rarotonga Island Council Account the cost of all admission tickets on hand on the coming into force of this Act.

This Act is administered by the Ministry of Trade, Industries, Labour and Commerce.