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Principal Legal Officer.

## NATIONAL CAPITAL DISTRICT

### No. 1 OF 1983

#### National Capital District Interim Commission Land Tax Law 1983 being

A Law to provide for the imposition of taxes on land in respect of the fiscal year ending 31st December, 1983.

MADE by the National Capital District Interim Commission to come into operation in accordance with a notice published in the *National Gazette* by the Minister.

1. In this Law unless the contrary intention appears:—

“Act” means the *National Capital District Government (Preparatory Arrangements) Act* 1982;

“National Capital District” has the same meaning as in Section 4(1) of the Constitution and in the Organic Law on the boundaries of the National Capital District;

“Regulation” means the National Capital District Government (Preparatory Arrangements) Regulation 1983;

“Taxable Land” has the same meaning as in the Regulation;

“Unimproved Value” means the unimproved value of land as determined by the Valuer-General in accordance with the *Valuation Act* (Chapter 327).

2. Land Tax at the rate of 1.25 per centum of the unimproved value of any parcel of taxable land in the National Capital District is hereby imposed on that parcel of land.
3. For the purposes of Section 21(1) of the Regulation, the date fixed as being the date on which land tax shall become due and payable is 30th June, 1983.
4. Where the land tax imposed under Section 2 of this law including all arrears are paid in full on or before the 30th day of June, 1983 the amount of the land tax for the 1983 fiscal year only shall be reduced by an amount of 20 per centum.
5. If any amount of land tax for the 1983 fiscal year remains unpaid three months after the due date for payment specified in Section 3 interest shall be charged on the amount at the rate of 15 per centum per annum simple interest calculated on the basis of each complete month for which the amount remains unpaid after the due date.

NATIONAL CAPITAL DISTRICT INTERIM COMMISSION  
ENTERTAINMENT TAX LAW 1983

1. In this law unless the contrary intention appears:—

“Admission” includes—

- (a) permission to view as a spectator or to be a member of audience at any entertainment;
  - (b) in relation to an entertainment being an amusement include permission to participate in the amusement or use equipment or facilities provided by the promoter or proprietor of an entertainment other than a slot machine;
  - (c) admission to any place or part of a place in which an entertainment or amusement occurs.
- and “admit” shall have a corresponding meaning.

“Amusement” means any entertainment in which persons are invited to participate and shall have the same meaning as “Entertainment” defined hereto.

“Authorised Ticket” means a ticket upon which has been printed a serial number, the amount of the payment for admission and the amount of entertainment tax payable and which has been presented to the Entertainment Tax Officer in accordance with Section 4(6) of this law.

“Complimentary Ticket” means a ticket admitting a person to an entertainment without this person having to pay an admission charge.

“Entertainment Tax Officer” means an officer appointed by the Manager to maintain books and records in relation to Entertainment Tax.

“Entertainment” means any and every exhibition, performance, lecture, amusement, game, sport, cinema exhibition or exercise which persons may view or hear or participate in upon payment for such admission.

“National Capital District” means the district established by Section 4 of the Constitution, the boundaries of which are described in the Organic Law on the boundaries of the National Capital District.

“Owner” means—

- (a) in the case of freehold land, the proprietor of the freehold and shall include his lessee or his mortgagee in possession.
- (b) in the case of land the subject of a State lease, the lessee, or sub-lessee.
- (c) in the case of land the subject of a granted application for a State lease, the person entitled to the issue of a lease or the beneficiary thereof of his Power of Attorney or authority to receive such lease.

“Payment for Admission” means—

- (a) the amount paid in respect of each person admitted to each occurrence of an entertainment or further entertainment; or amusement or further amusement.
- (b) in the case of an entertainment to which Section 11 of this law applies the amount declared by the Tax Assessment Committee to be the payment for admission of each person to that entertainment.

“Promoter” in relation to an entertainment means the person or company entitled to receive or who has received the proceeds of an entertainment whether in his own right or in trust for any other person, Association whether (incorporated or unincorporated) or company or where such person cannot after reasonable enquiry be ascertained, the owner or lessee of the land upon which the entertainment occurs.

“Proprietor” in relation to an entertainment means the person registered as the proprietor in accordance with of this law or where no person is registered as a proprietor, the promoter of the entertainment whether he is registered or not.

“Season Ticket” means a ticket which entitles a person to more than one admission to an entertainment.

“Sport” means any running, jumping, athletics, horse racing, football, rugby league, rugby union, Australian Rules, soccer, volley ball, softball, squash, tennis, bowls (indoor and outdoor), cricket, table tennis, swimming competitions, boxing, weightlifting, judo, karate, tae-kwan-do, motor vehicle racing (including thereof motor cycles and go-karts), shooting, archery, net ball and dog racing.

“Tax” means entertainment tax charged in accordance with this law.

“Taxation Assessment Committee” means the Committee of the National Capital District Interim Commission set up under Section 2 of this law.

“Ticket” includes an authorised ticket.

“Manager” means the Manager of the National Capital District Interim Commission.

2. The National Capital District Interim Commission shall appoint a Taxation Assessment Committee for the purpose of this law which shall consist of—

- (a) The Manager
- (b) Two members of the National Capital District Interim Commission holding the office of Commissioners.

3. (1) The proprietor or promoter of an entertainment (except a sport) shall pay tax in accordance with the rates set out in Schedule I hereto on each and every payment for admission to that entertainment.

(2) The proprietor or promoter of a sport shall pay tax in accordance with the rates set out in Schedule 2.

Entertainment Tax Law 1983—*continued*

- (3) The tax payable under Subsections (1) and (2) hereof shall be paid on or before the tenth day of the calendar month next following the calendar month during which the entertainment occurred.
4. (1) The proprietor or promoter of an entertainment shall at the time of payment for admission to such entertainment is made, issue to every person admitted to such entertainment an authorised ticket.
- (2) The proprietor or promoter of an entertainment shall not admit any person to an entertainment, whether he is the holder of a Seasons Ticket or not, unless he is the holder of an authorised ticket or an authorised complimentary ticket.
- (3) The proprietor of an entertainment shall not issue or have in his possession at the place of entertainment any ticket authorising or intended to be used to authorise any person to be admitted to the entertainment other than an authorised ticket.
- (4) All tickets issued under this section shall bear a serial number which number shall not be repeated during the space of one calendar year.
- (5) On or before the tenth day of the calendar month next following the calendar month during which the entertainment occurred the proprietor or promoter shall cause a return to be filed with the National Capital District Interim Commission in a form approved by the Manager showing:—
- (a) the name of the proprietor and promoter;
  - (b) the type of entertainment;
  - (c) the date of the entertainment;
  - (d) the serial number of the first ticket sold;
  - (e) the serial number of the last ticket sold;
  - (f) the total number of tickets sold;
  - (g) the amount of payment for admission;
  - (h) the amount of tax payable;
- during the preceding calendar month.
- (6) Before any ticket is issued under this law it shall be presented by the proprietor or promoter to the Entertainment Tax Officer who shall record the serial number printed thereon.
5. The proprietor or promoter of an entertainment shall cause the authorised ticket of every person admitted to that entertainment to be collected and immediately cancelled by division of each ticket into two portions or by defacement, but not in such a manner as to obliterate the serial number of the ticket.
6. The proprietor or promoter of an entertainment shall not issue a complimentary ticket unless authorised in writing, by the Manager who may grant or refuse permission to issue such a ticket and who may cause a stamp or mark to be placed on any such ticket sufficient to indicate such authorisation.
7. Special provisions relating to Clubs, Societies and other organisations—
- (1) Where any club, society or organisation exhibits films or provides other entertainment for its members and no fixed admittance charge is levied the Tax Assessment Committee may itself make due enquiry and determine whether or not the entertainment provided by any particular club, society or organisation should be subject to the application of tax under this law.
  - (2) If the Tax Assessment Committee decides in accordance with Subsection 1 that Entertainment Tax is payable in respect of an entertainment provided by any club, society or organisation it shall also determine the amount of tax payable on each admission.
  - (3) The proprietor or promoter of any entertainment subject to Entertainment Tax under this Section shall comply with all other requirements of this law except that it shall not be necessary for tickets issued to have imprinted upon them the amount of the admission charge.
  - (4) Any club, society or organisation may appeal against any decisions made by the Tax Assessment Committee under Subsections 1 or 2 of this section to the National Capital District Interim Commission and the National Capital District Interim Commission's decision shall be final.
8. (1) Where food or other refreshments are provided at any place in conjunction with an entertainment and no separate charge is made in respect of the entertainment the Tax Assessment Committee may after making such enquiries as it thinks necessary declare the amount which it considers is payable by each person admitted to that place in respect of the entertainment for the purposes of this law.
- (2) A proprietor or promoter may appeal against any decision or declaration under Subsection 1 of this section to the National Capital District Interim Commission and in any such case the decision of the National Capital District Interim Commission shall be final.
9. (1) A proprietor or promoter of an entertainment may make application to the Tax Assessment Committee for exemption from payment of the tax and the Tax Assessment Committee may grant or refuse an exemption as it thinks fit.
- (2) A proprietor or promoter of an entertainment aggrieved by a decision of the Tax Assessment Committee may appeal to the National Capital District Interim Commission and the National Capital District Interim Commission's decision shall be final.

Entertainment Tax Law 1983—*continued*

- (3) If the entertainment is held pending an appeal to the National Capital District Interim Commission the proprietor or promoter shall follow the provisions of this law and shall be liable to pay the tax to the National Capital District Interim Commission pending the determination of the appeal. The National Capital District Interim Commission shall forthwith refund any moneys paid thereto should the appeal be upheld.
- 10. (1) The promoter of any entertainment shall register himself with the National Capital District Interim Commission as the promoter and shall register himself or another person as the proprietor of the entertainment not less than seven days before the entertainment occurs.
- (2) The promoter of any entertainment shall notify the Manager of any change of any proprietor or promoter of an entertainment within seven (7) days of such change being effected.
- 11. (a) The proprietor or promoter of an entertainment shall on demand by any officer authorised by the Manager produce to that officer all books and records kept by them in connection with an entertainment or sport and all authorised tickets or other tickets and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.
- (b) Where a proprietor or promoter
  - (i) makes a default in furnishing a return or
  - (ii) the Taxation Assessment Committee is not satisfied with the return furnished by a proprietor or promoter; or
  - (iii) The Taxation Assessment Committee has reason to believe that a proprietor or promoter of an entertainment or sport has not furnished a return,
 the Taxation Assessment Committee may make an assessment of the amount on which in the judgement of the Taxation Assessment Committee tax ought to be levied and that amount shall be the tax payable for the purpose of Sections 3(1) and (2) hereof. The Taxation Assessment Committee shall, as soon as is convenient after the assessment is made, serve a written notice of assessment on the proprietor or promoter liable to pay tax.
- 12. Any assessment of tax made pursuant to Sections 3(1) and (2) and Sections 11(b) (i) (ii) and (iii) hereof shall be deemed to be a debt due and payable to the National Capital District Interim Commission and may be recovered in a court of competent jurisdiction by the National Capital District Interim Commission suing in its corporate name.
- 13. This law is applicable to and enforceable against all proprietors and promoters of entertainment carried on in the National Capital District.

SCHEDULE 1

<i>Amount of Payment for Admission</i>	<i>Tax</i>
01 to 50 toea	5 toea
51 toea to 99 toea	15 toea
K1.00 to K1.99	30 toea
K2.00 to K3.99	50 toea
K4.00 to K4.99	70 toea
K5.00 and over	K1.00

SCHEDULE 2

<i>Amount of Payment for Admission</i>	<i>Tax</i>
01 to 50 toea	Nil
51 toea and over	20 toea