

ENTERTAINMENTS TAX.

No. 38 of 1916.

An Act to Impose a Tax upon Payments for
Admission to Entertainments.

[Assented to 21st December, 1916.]

BE it enacted by the King's Most Excellent Majesty, the Senate,
and the House of Representatives of the Commonwealth of
Australia, as follows :—

Short title.

1. This Act may be cited as the *Entertainments Tax Act* 1916.

Incorporation.

2. The *Entertainments Tax Assessment Act* 1916 shall be
incorporated and read as one with this Act.

Imposition of
Entertainments
Tax.

3. Entertainments Tax is imposed at the rates declared in this
Act.

Entertainments
Tax.

4. The rates of the Entertainments Tax shall be as follows,
namely :—

Payment for Admission (excluding the amount of tax).	Rate of Tax.
Exceeding sixpence and not exceeding one shilling	1d.
Exceeding one shilling	1d. for the first shilling and one half-penny for every sixpence or part of sixpence by which the payment exceeds one shilling.