

3. After section six of the Principal Act the following section is inserted:—

“6A. In addition to the rates of postage prescribed by Parts I. and II. of the First Schedule to this Act, there shall be payable for the newspapers and postal articles set out in the first column of Part III. of that Schedule, and posted within the Commonwealth for delivery therein, the rates of war postage as set out in the second column of that part.”

4. After Part II. of the First Schedule to the Principal Act the following Part is inserted:—

PART III.—WAR POSTAGE.

First Schedule.  
Part III.

| FIRST COLUMN.<br>Newspapers and Postal Articles.  | SECOND COLUMN.<br>Rate of War Postage.   |
|---|--|
| Newspapers posted (without condition as to the number contained in each addressed wrapper) by registered newspaper proprietors, or by newsvendors, or returned by an agent or newsvendor to the publishing office | ½d. per 20 ounces on the aggregate weight of newspapers so posted by any one person at any one time. |
| Other Newspapers ... ..   | ½d. per newspaper.   |
| Letters ... ..  | ½d. per letter.  |
| Letter Cards ... ..   | Single, ½d. each;<br>Reply, ¼d. each half.   |
| Post Cards ... ..   | Single, ½d. each;<br>Reply, ¼d. each half.   |
| Packets, as prescribed, consisting of any of the other Postal articles specified in the First Column of Part II. of this Schedule   | ½d. per packet.  |

ENTERTAINMENTS TAX.

No. 25 of 1918.

An Act to amend the *Entertainments Tax Act 1916.*

[Assented to 7th November, 1918.]

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

1.—(1.) This Act may be cited as the *Entertainments Tax Act 1918.*

Short title and citation.

(2.) The *Entertainments Tax Act 1916*, as amended by this Act, may be cited as the *Entertainments Tax Act 1916-1918.*

Commencement. 2. This Act shall commence on a day to be fixed by proclamation.

3. Section four of the *Entertainments Tax Act* 1916 is repealed and the following section inserted in its stead :—

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.  |
|--|---|
| Not exceeding one shilling excepting payments not exceeding threepence for the admission, on Saturdays between the hours of twelve o'clock noon and six o'clock in the afternoon, of children apparently under the age of twelve years .. .. | One penny.  |
| Exceeding one shilling ..  | One penny for the first shilling and one halfpenny for every sixpence or part of sixpence by which the payment exceeds one shilling.” |

## EXCISE.

### No. 26 of 1918.

An Act to amend the *Excise Act* 1901.

[Assented to 7th November, 1918.]

**B**E 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 and citation.

- 1.—(1.) This Act may be cited as the *Excise Act* 1918.
- (2.) The *Excise Act* 1901 is in this Act referred to as the Principal Act.
- (3.) The Principal Act as amended by this Act may be cited as the *Excise Act* 1901–1918.

Amendment of s. 4.

2. Section four of the Principal Act is amended by omitting the definition of “Collector” and inserting in its stead the following definition :—

“‘Collector’ includes the Comptroller and any Collector of Customs for the State and any principal officer of Customs doing duty at the time and place and any officer doing duty in the matter in relation to which the expression is used.”