

28. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular—

Regulations.

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;
- (b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of tax on the transfer from one part of a place of entertainment to another;
- (c) for making refunds or allowances for stamps or stamped tickets spoiled or not used, or used for admission to any entertainment in any case in which the payments made for such admission have been refunded by the proprietor;
- (d) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances; and
- (e) for prescribing penalties, not exceeding Fifty pounds, for any breach of the regulations.

29. This Act shall continue in operation until the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war, and no longer.

Duration of Act.

ENTERTAINMENTS TAX.

No. 42 of 1942.

An Act to impose Tax upon Payments for Admission to Entertainments.

[Assented to 21st September, 1942.]

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. This Act may be cited as the *Entertainments Tax Act 1942*. Short title.
2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement.
3. The *Entertainments Tax Assessment Act 1942* shall be incorporated and read as one with this Act. Incorporation.
4. An entertainments tax is imposed on all payments for admission to any entertainment. Imposition of tax.
5. The rates of the entertainments tax shall be— Entertainments tax.
 - (a) where all the performers whose words or actions constitute the entertainment are actually present and performing and the entertainment consists solely of one or more of the

following items, namely, a stage play, a ballet, a performance of music (whether vocal or instrumental), a lecture, a recitation, a music hall or other variety entertainment, a circus or a travelling show—as set out in the second column of the Schedule hereto; and

(b) in all other cases—as set out in the third column of that Schedule.

Duration of
Act.

6. This Act shall continue in operation until the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war, and no longer.

THE SCHEDULE.

Where the payment for admission (excluding the amount of the tax)—	Second Column.	Third Column.
Is One shilling	Twopence ..	Threepence
Exceeds One shilling but does not exceed One shilling and sixpence	Fourpence ..	Fivepence
Exceeds One shilling and sixpence but does not exceed Two shillings	Fivepence ..	Sevenpence
Exceeds Two shillings but does not exceed Two shillings and sixpence	Sevenpence ..	Ninepence
Exceeds Two shillings and sixpence but does not exceed Three shillings	Eightpence ..	Elevenpence
Exceeds Three shillings but does not exceed Three shillings and sixpence	Tenpence ..	One shilling and one penny
Exceeds Three shillings and sixpence but does not exceed Four shillings	Elevenpence ..	One shilling and threepence
Exceeds Four shillings but does not exceed Four shillings and sixpence	One shilling and one penny	One shilling and fivepence
Exceeds Four shillings and sixpence but does not exceed Five shillings	One shilling and twopence	One shilling and sevenpence
Exceeds Five shillings but does not exceed Five shillings and sixpence	One shilling and fourpence	One shilling and tenpence
Exceeds Five shillings and sixpence but does not exceed six shillings	One shilling and sevenpence	Two shillings and one penny
Exceeds Six shillings	One shilling and ninepence, plus Two and one- quarterpence for each Sixpence (or part thereof) by which the payment for ad- mission exceeds Six shillings and sixpence, fractions of a penny less than three-quarters in the amount of the tax being disregarded and three-quarters of a penny in that amount being regarded as a penny	Two shillings and fourpence, plus Threepence for each Sixpence (or part thereof) by which the pay- ment for admis- sion exceeds Six shillings and six- pence