

ENTERTAINMENTS TAX.

No. 7 of 1944.

An Act to amend the *Entertainments Tax Act 1942*.

[Assented to 3rd April, 1944.]

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 1944*. Short title and citation.
- (2.) The *Entertainments Tax Act 1942**, as amended by this Act, may be cited as the *Entertainments Tax Act 1942–1944*.
2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement.
3. Section five of the *Entertainments Tax Act 1942* is repealed and the following section inserted in its stead :—
- “ 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 to this Act ;
- (b) in any case in which the provisions of sub-paragraph (ii) of paragraph (a) of sub-section (1.) of section sixteen, or the provisions of section sixteen A, of the *Entertainments Tax Assessment Act 1942–1944* apply—as set out in the third column of that Schedule ; and
- (c) in all other cases—as set out in the fourth column of that Schedule.”

* Act No. 42, 1942.

The Schedule.

4. The Schedule to the *Entertainments Tax Act 1942* is repealed and the following Schedule inserted in its stead :—

“ THE SCHEDULE.

Where the payment for admission (excluding the amount of the tax)—	Second Column.	Third Column.	Fourth Column.
Is not less than threepence but does not exceed fourpence	..	One penny
Exceeds fourpence but does not exceed fivepence halfpenny	..	One penny halfpenny
Exceeds fivepence halfpenny but does not exceed sevenpence halfpenny	..	Twopence
Exceeds sevenpence halfpenny but is less than one shilling	..	Threepence
Is one shilling ..	Twopence ..	Threepence ..	Threepence
Exceeds one shilling but does not exceed one shilling and sixpence	Fourpence ..	Fivepence ..	Fivepence
Exceeds one shilling and sixpence but does not exceed two shillings	Fivepence ..	Sevenpence ..	Sevenpence
Exceeds two shillings but does not exceed two shillings and sixpence	Sevenpence ..	Ninepence ..	Ninepence
Exceeds two shillings and sixpence but does not exceed three shillings	Eightpence ..	Elevenpence ..	Elevenpence
Exceeds three shillings but does not exceed three shillings and sixpence	Tenpence ..	One shilling and one penny	One shilling and one penny
Exceeds three shillings and sixpence but does not exceed four shillings	Eleveapence ..	One shilling and threepence	One shilling and threepence
Exceeds four shillings but does not exceed four shillings and sixpence	One shilling and one penny	One shilling and fivepence	One shilling and fivepence
Exceeds four shillings and sixpence but does not exceed five shillings	One shilling and twopence	One shilling and sevenpence	One shilling and sevenpence
Exceeds five shillings but does not exceed five shillings and sixpence	One shilling and fourpence	One shilling and tenpence	One shilling and tenpence
Exceeds five shillings and sixpence but does not exceed six shillings	One shilling and sevenpence	Two shillings and one penny	Two shillings and one penny
Exceeds six shillings ..	One shilling and ninepence, plus two and one-quarter pence for each sixpence (or part thereof) by which the payment for admission 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 payment for admission exceeds Six shillings and sixpence	Two shillings and fourpence, plus threepence for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence.”