

3. Section three of the *Sales Tax Act (No. 9) 1930-1946* is amended— Imposition
of tax.

(a) by omitting the words “on or after the 15th November, 1946” and inserting in their stead the words “during the period commencing on the 15th November, 1946, and terminating on the 7th September, 1949”; and

(b) by adding at the end thereof the following words:—

“on or after the 8th September, 1949—

(a) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1949* 25 per centum; and

(b) in respect of goods not covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1949* and on the sale value of which it is not provided by that Act that sales tax shall not be payable 8½ per centum.”.

ENTERTAINMENTS TAX (NO. 2).

No. 64 of 1949.

An Act to amend the *Entertainments Tax Act 1942-1946*, as amended by the *Entertainments Tax Act 1949*.

[Assented to 28th October, 1949.]

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 (No. 2) 1949*. Short title
and citation.

(2.) Section one of the *Entertainments Tax Act 1949** is amended by omitting sub-section (3.).

(3.) The *Entertainments Tax Act 1942-1946†*, as amended by the *Entertainments Tax Act 1949* and by this Act, may be cited as the *Entertainments Tax Act 1942-1949*.

2. This Act shall come into operation on the first day of October, One thousand nine hundred and forty-nine. Commencement.

* Act No. 4, 1949.

† Act No. 42, 1942, as amended by No. 7, 1944; and No. 5, 1946.

The Schedule.

3. The Schedule to the *Entertainments Tax Act 1942-1946*, as amended by the *Entertainments Tax Act 1949*, is repealed and the following Schedule inserted in its stead :—

"THE SCHEDULE.

First Column.	Second Column.	Third Column.
Amount paid for admission (excluding the amount of the tax).	Rates of Tax.	Rates of Tax.
One shilling	Nil	Twopence
Exceeding One shilling but not exceeding One shilling and threepence	Nil	Fourpence
Exceeding One shilling and threepence but not exceeding One shilling and sixpence	Threepence	Fourpence
Exceeding One shilling and sixpence but not exceeding Two shillings	Fourpence	Fivepence
Exceeding Two shillings but not exceeding Two shillings and sixpence	Fivepence	Sevenpence
Exceeding Two shillings and sixpence but not exceeding Three shillings	Sixpence	Ninepence
Exceeding Three shillings but not exceeding Three shillings and sixpence	Eightpence	Tenpence
Exceeding Three shillings and sixpence but not exceeding Four shillings	Ninepence	One shilling
Exceeding Four shillings but not exceeding Four shillings and sixpence	Tenpence	One shilling and one penny
Exceeding Four shillings and sixpence but not exceeding Five shillings	Elevenpence	One shilling and threepence
Exceeding five shillings but not exceeding Five shillings and sixpence	One shilling and one penny	One shilling and fivepence
Exceeding Five shillings and sixpence but not exceeding Six shillings	One shilling and threepence	One shilling and eightpence
Exceeding Six shillings	One shilling and fivepence, plus One penny three farthings for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence, a fraction of a penny less than three farthings in the amount of the tax being disregarded and three farthings in that amount being regarded as a penny	One shilling and tenpence, plus Twopence half-penny for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence, a half-penny in the amount of the tax being disregarded".