

# ENTERTAINMENTS TAX.

## No. 4 of 1949.

### An Act to amend the *Entertainments Tax Act* 1942-1946.

[Assented to 12th March, 1949.]

**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 *Entertainments Tax Act* 1949.  
 (2.) The *Entertainments Tax Act* 1942-1946\* is in this Act referred to as the Principal Act.  
 (3.) The Principal Act, as amended by this Act, may be cited as the *Entertainments Tax Act* 1942-1949.

Commencement.

2. This Act shall be deemed to have come into operation on the sixteenth day of February, One thousand nine hundred and forty-nine.

3. Section five of the Principal Act is repealed and the following section inserted in its stead :—

Entertainments  
tax.

“ 5. The rates of the entertainments tax shall be—

- (a) where all the performers whose words or actions constitute the entertainment are present and performing and the entertainment consists solely of one or more of the following items :—
- (i) a stage play ;
  - (ii) a ballet ;
  - (iii) a performance of music (whether vocal or instrumental) ;
  - (iv) a lecture ;
  - (v) a recitation ;
  - (vi) a music hall or other variety entertainment ; or
  - (vii) a circus or travelling show,
- as set out in the second column of the Schedule to this Act ;
- (b) where the entertainment consists solely of a game or sport in which human beings are the sole participants (but not including dancing or skating unless conducted solely for competitive purposes) and the entertainment is conducted by a society, institution or committee not established or carried on for profit—as set out in the second column of that Schedule ; and

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

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

4. The Schedule to the Principal Act is repealed and the following Schedule inserted in its stead :—

“ THE SCHEDULE.

Section 5.

Where the payment for admission (excluding the amount of the tax)—	Second Column.	Third Column.
Is one shilling .. ..	Nil .. ..	Threepence
Exceeds one shilling but does not exceed one shilling and threepence	Nil .. ..	Fivepence
Exceeds one shilling and threepence 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-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.”.