

ENTERTAINMENTS TAX ASSESSMENT.

No. 52 of 1924.

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

[Assented to 20th October, 1924.]

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 Assessment Act 1924*.

Short title
and citation.

(2.) The *Entertainments Tax Assessment Act 1916* 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 Assessment Act 1916-1924*.

2. Section twelve of the Principal Act is amended by inserting at the end thereof the following paragraph:—

Entertainments
exempt from
tax.

“; or (e) that the whole of the net proceeds of the entertainment are, or will be, devoted to—

- (i) the erection, maintenance or furnishing of halls for public purposes, or of memorial halls for the use of soldiers or sailors who served in the war which commenced on the fourth day of August One thousand nine hundred and fourteen;
- (ii) such purposes as are, in the opinion of the Commissioner, either religious or public; or
- (iii) such funds of a society or association not carried on for the profit or gain of the individual members thereof, as the society or association sets apart to provide sick, accident, or funeral benefits for or on behalf of any of its members,

and that the entertainment is not provided directly or indirectly for the financial benefit of any person connected with the promotion of the entertainment or of any person employed or engaged by that person for the purpose of the entertainment.”.

3. Section thirteen of the Principal Act is amended by inserting therein after the words “climatic conditions” the words “or unforeseen circumstances”.

Refund of tax
in certain cases.