

ENTERTAINMENTS TAX ASSESSMENT.

No. 5 of 1949.

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

[Assented to 12th March, 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:—

Short title and citation.

1.—(1.) This Act may be cited as the *Entertainments Tax Assessment Act 1949.*

(2.) The *Entertainments Tax Assessment 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 Assessment 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.

Transfer from part of place of entertainment to another part.

3. Section ten A of the Principal Act is amended by adding at the end thereof the following sub-section:—

“(2.) Notwithstanding anything contained in this Act, tax shall not be payable in respect of any amount ascertained by adding together two or more payments of less than One shilling made by any person for admission to an amusement or amusements of the kind conducted at amusement parks, whether the payments are made for two or more admissions to one amusement which is conducted either singly or as one of a group or are made for admission to two or more amusements conducted as a group.”

Amusement parks.

4. Section sixteen A of the Principal Act is repealed.

Notice under section 16 where entertainment not registered

5. Section sixteen B of the Principal Act is amended by omitting the words “ or under section sixteen A ”.

Arrangements for returns.

6. Section sixteen C of the Principal Act is amended by omitting the words “ or section sixteen A ”.