

ENTERTAINMENTS TAX ABOLITION.

No. 39 of 1953.

An Act to repeal the Acts of the Parliament relating to Entertainments Tax, and for purposes connected therewith.

[Assented to 30th September, 1953.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

- Short title.** 1. This Act may be cited as the *Entertainments Tax Abolition Act* 1953.
- Commencement.** 2. This Act shall be deemed to have come into operation on the first day of October, One thousand nine hundred and fifty-three.
- Repeal and saving.** 3.—(1.) Subject to this section, the Acts specified in the Schedule to this Act are repealed.
- (2.) For all purposes in relation to entertainments tax upon payments for admission to entertainments held before the date of commencement of this Act, the Acts repealed by this section, and any regulations under any of those Acts, continue to have effect as if this Act had not been passed.
- (3.) Entertainments tax under the Acts repealed by this section shall be deemed not to have been payable in respect of a payment made before the date of commencement of this Act for admission to an entertainment to be held on or after that date (including so much of a payment referred to in section fifteen of the *Entertainments Tax Assessment Act* 1942–1953, made before that date, as was treated by the Commissioner of Taxation as representing the right of admission to an entertainment to be held on or after that date).
- Refunds in certain cases.** 4. Where, before the date of commencement of this Act, entertainments tax to which sub-section (3.) of the last preceding section applies has been paid, the provisions for refunds of tax overpaid contained in section eighteen A of the *Entertainments Tax Assessment*

Act 1942–1953 apply, by force of this section, in relation to the tax so paid, and that tax is not repayable otherwise than in accordance with those provisions.

5.—(1.) The First Schedule to the *Taxation Administration Act* 1953 is amended by omitting the item “*Entertainments Tax Assessment Act* 1942–1949” in the first column and the words in the second column relating to that item.

Amendments
of the *Taxation
Administration
Act* 1953.

(2.) The Second Schedule to the *Taxation Administration Act* 1953 is amended by omitting the words—

“ <i>Entertainments Tax Assessment Act</i> 1942–1949		<i>Entertainments Tax Assessment Act</i> 1942–1953”.
--	--	--

THE SCHEDULE.

Sec. 8 (1.).

ACTS REPEALED.

Entertainments Tax Act 1942
Entertainments Tax Act 1944
Entertainments Tax Act 1946
Entertainments Tax Act 1949
Entertainments Tax Act (No. 2) 1949
Entertainments Tax Assessment Act 1942
Entertainments Tax Assessment Act 1944
Entertainments Tax Assessment Act 1946
Entertainments Tax Assessment Act 1949.
