
ENTERTAINMENTS TAX.

No. 11 of 1919.

An Act to amend the *Entertainments Tax Act*
1916-1918.

[Assented to 28th October, 1919.]

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 Act*
1919.

(2.) The *Entertainments Tax Act* 1916-1918, as amended by
this Act, may be cited as the *Entertainments Tax Act* 1916-1919.

Commencement.

2. This Act shall commence on a day to be fixed by proclama-
tion.

3. Section four of the *Entertainments Tax Act 1916-1918* is repealed and the following section inserted in its stead :—

“4. (1.) The rates of the Entertainments Tax shall be as follows, namely:—”

Entertainments
tax.

Payment for Admission (excluding the amount of tax).	Rate of Tax .
Not exceeding five pence for the admission to a continuous place of entertainment of persons apparently over the age of sixteen years ..	One half-penny.
Sixpence ..	One half-penny.
Exceeding sixpence but not exceeding one shilling ..	One penny.
Exceeding one shilling ..	One penny for the first shilling and one half-penny for every sixpence or part of sixpence by which the payment exceeds one shilling.”

(2.) For the purposes of this Act ‘continuous place of entertainment’ means a place of entertainment which is open for more than four hours on more than two days in the week, for the admission of persons to the entertainment upon payment.”