

ENTERTAINMENTS TAX.

No. 42 of 1942.

An Act to impose Tax upon Payments for Admission to Entertainments.

[Assented to 21st September, 1942.]

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. This Act may be cited as the *Entertainments Tax Act* 1942. Short title.
2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement.
3. The *Entertainments Tax Assessment Act* 1942 shall be incorporated and read as one with this Act. Incorporation.
4. An entertainments tax is imposed on all payments for admission to any entertainment. Imposition of tax.
5. The rates of the entertainments tax shall be— Entertainments tax.
 - (a) where all the performers whose words or actions constitute the entertainment are actually present and performing and the entertainment consists solely of one or more of the

following items, namely, a stage play, a ballet, a performance of music (whether vocal or instrumental), a lecture, a recitation, a music hall or other variety entertainment, a circus or a travelling show as set out in the second column of the Schedule hereto; and

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

Duration of Act.

6. This Act shall continue in operation until the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war, and no longer.

THE SCHEDULE.

Where the payment for admission (excluding the amount of the tax) —	Second Column.	Third Column.
Is One shilling	Twopence	Threepence
Exceeds One shilling 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-quarterpence 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