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:—

**Short title.**

**1.** This Act may be cited as the *Entertainments Tax Act* 1942.

**Commencement.**

**2.** This Act shall come into operation on a date to be fixed by Proclamation.

**Incorporation.**

**3.** The *Entertainments Tax Assessment Act* 1942 shall be incorporated and read as one with this Act.

**Imposition of tax.**

**4.** An entertainments tax is imposed on all payments for admission to any entertainment.

**Entertainments tax.**

**5.** The rates of the entertainments tax shall be—

(*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 |