

ENTERTAINMENTS TAX.

No. 4 of 1949.

An Act to amend the *Entertainments Tax 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 Act* 1949.
- (2.) The *Entertainments Tax 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 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.

3. Section five of the Principal Act is repealed and the following section inserted in its stead :—

Entertainments
tax.

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

- (a) where all the performers whose words or actions constitute the entertainment are present and performing and the entertainment consists solely of one or more of the following items :—
 - (i) a stage play ;
 - (ii) a ballet ;
 - (iii) a performance of music (whether vocal or instrumental) ;
 - (iv) a lecture ;
 - (v) a recitation ;
 - (vi) a music hall or other variety entertainment ; or
 - (vii) a circus or travelling show,

as set out in the second column of the Schedule to this Act ;

- (b) where the entertainment consists solely of a game or sport in which human beings are the sole participants (but not including dancing or skating unless conducted solely for competitive purposes) and the entertainment is conducted by a society, institution or committee not established or carried on for profit—as set out in the second column of that Schedule ; and

* Act No. 42, 1942, as amended by No. 7, 1944 ; and No. 3, 1946.