ENTERTAINMENTS TAX (No. 2).

**No. 64 of 1949.**

An Act to amend the *Entertainments Tax Act* 1942–1946, as amended by the *Entertainments Tax Act* 1949.

[Assented to 28th October, 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* (*No.* 2) 1949.

(2.) Section one of the *Entertainments Tax Act* 1949 is amended by omitting sub-section (3.).

(3.) The *Entertainments Tax Act* 1942-1946, as amended by the *Entertainments Tax Act* 1949 and by this Act, may be cited as the *Entertainments Tax Act* 1942–1949.

**Commencement**

**2.** This Act shall come into operation on the first day of October, One thousand nine hundred and forty-nine.

**The Schedule.**

**3.** The Schedule to the *Entertainments Tax Act* 1942–1946, as amended by the *Entertainments Tax Act* 1949, is repealed and the following Schedule inserted in its stead:—

“THE SCHEDULE.

|  |  |  |
| --- | --- | --- |
| First Column.  Amount paid for admission (excluding the amount of the tax). | Second Column.  Rate of Tax. | Third Column.  Rates of Tax. |
| One shilling | Nil | Twopence |
| Exceeding One shilling but not exceeding One shilling and threepence | Nil | Fourpence |
| Exceeding One shilling and threepence but not exceeding One shilling and sixpence | Threepence | Fourpence |
| Exceeding One shilling and sixpence out not exceeding Two shillings | Fourpence | Fivepence |
| Exceeding Two shillings but not exceeding Two shillings and sixpence | Fivepence | Sevenpence |
| Exceeding Two shillings and sixpence but not exceeding Three shillings | Sixpence | Ninepence |
| Exceeding Three shillings but not exceeding Three shillings and sixpence | Eightpence | Tenpence |
| Exceeding Three shillings and sixpence but not exceeding Four shillings | Ninepence | One shilling |
| Exceeding Four shillings but not exceeding Four shillings and sixpence | Tenpence | One shilling and one penny |
| Exceeding Four shillings and sixpence but not exceeding | Elevenpence | One shilling and threepence |
| Five shillings |  |  |
| Exceeding Five shillings but not exceeding Five shillings and sixpence | One shilling and one penny | One shilling and five-pence |
| Exceeding Five shillings and sixpence but not exceeding Six shillings | One shilling and threepence | One shilling and eight-pence |
| Exceeding Six shillings | One shilling and five-pence, plus One penny three farthings for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence, a fraction of a penny less than three farthings in the amount of the tax being disregarded and three farthings in that amount being regarded as a penny | One shilling and ten-pence, plus Twopence half-penny for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence, a half-penny in the amount of the tax being disregarded”. |