

ENTERTAINMENTS TAX ASSESSMENT.

8° Elizabeth II., No. XLVII.

No. 47 of 1959.

AN ACT to amend the *Entertainments Tax Assessment Act, 1925-1953.*

[*Assented to 20th November, 1959.*]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title
and citation.

1. (1) This Act may be cited as the *Entertainments Tax Assessment Act Amendment Act, 1959.*

(2) In this Act the *Entertainments Tax Assessment Act, 1925-1953*, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the *Entertainments Tax Assessment Act, 1925-1959.*

2. Section eight of the principal Act is amended ^{S. 8} amended. by adding after paragraph (d) the word, "or" and the following paragraph—

(e) that 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.

3. Section nine of the principal Act is amended— ^{S. 9} amended.

- (a) by deleting the passage, "and that the whole of the expenses of the entertainment do not exceed sixty per centum of the receipts," in lines three, four and five; and
 - (b) by deleting the proviso.
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