

ENTERTAINMENTS TAX (No. 2).

2° Elizabeth II., No. XLIX.

No. 49 of 1953.

AN ACT to amend the Entertainments Tax Act,
1925.

[Assented to 9th January, 1954.]

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:—

1. (1) This Act may be cited as the *Entertainments Tax Act Amendment Act (No. 2), 1953.*

Short title
and citation.

(2) In this Act the Entertainments Tax Act, 1925, Act No. 13 of 1925, as amended by Acts Nos. 27 of 1930, 17 of 1933, and 41 of 1942, is referred to as the principal Act.

Cr. No. 41 of
1942, s. 4 (2)

(3) The principal Act as amended by this Act may be cited as the Entertainments Tax Act, 1925-1953.

2. This Act shall come into operation on a day to be fixed by proclamation.

Commence-
ment.

3. Section four of the principal Act is repealed and re-enacted as follows:—

S. 4 repealed
and re-
enacted.
Cr. No. 13 of
1925 as
amended by
No. 27 of
1930, s. 2 and
No. 17 of
1933, s. 2.

4. (1) The rates of entertainments tax imposed in respect of an entertainment 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:—

- (a) A stage play;
- (b) a ballet;

Cr. C'th Act
No. 4 of 1949,
s. 3.

- (c) a performance of music, whether vocal or instrumental;
- (d) a lecture;
- (e) a recitation;
- (f) a music hall or other variety entertainment; or
- (g) a circus or travelling show,

First Schedule.

are those set out in the First Schedule to this Act.

Second Schedule.

(2) The rates of entertainments tax imposed in respect of an entertainment other than an entertainment mentioned in subsection (1) of this section are those set out in the Second Schedule to this Act.

First and Second Schedules added.

4. The principal Act is amended by adding the following Schedules:—

S. 4 (1).

FIRST SCHEDULE.

<i>Payment for Admission, excluding the Amount of Tax.</i>	<i>Rate of Tax.</i>
Exceeding five shillings and not exceeding five shillings and sixpence	Ninepence.
Exceeding five shillings and sixpence	Ninepence plus one penny for each sixpence or part of sixpence by which the payment for admission excluding tax exceeds five shillings and sixpence.

S. 4 (2).

SECOND SCHEDULE.

<i>Payment for Admission, excluding the Amount of Tax.</i>	<i>Rate of Tax.</i>
Exceeding two shillings and not exceeding two shillings and sixpence	Fourpence.
Exceeding two shillings and sixpence	Fourpence plus one penny for each sixpence or part of sixpence by which the payment for admission excluding tax exceeds two shillings and sixpence.