

ENTERTAINMENTS TAX.

16^c GEO. V., No. XIII.

No. 13 of 1925.

AN ACT to impose a Tax upon Payments for Admission to Entertainments.

[Assented to 15th October, 1925.]

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

1. This Act may be cited as the *Entertainments Tax Act*, 1925, and shall come into operation on a day to be fixed by proclamation. Short title.

2. The *Entertainments Tax Assessment Act*, 1925, shall be incorporated and read as one with this Act. Incorporation.

3. Entertainments Tax is imposed at the rates declared in this Act. Imposition of Entertainments Tax.

4. (1) The rates of the Entertainments Tax shall be as follows, namely :— Entertainments Tax.

Payment for admission (excluding the amount of tax).	Rate of tax.
Not less than ninepence and not exceeding one shilling	1d.
Exceeding one shilling but not exceeding two shillings and fivepence half-penny.	1d. for the first shilling, and one halfpenny for every sixpence or part of sixpence by which the payment exceeds one shilling.

(2) No tax is imposed on a payment for admission exceeding two shillings and fivepence half-penny.