ENTERTAINMENTS TAX.

**No. 25 of 1918.**

An Act to amend the *Entertainments Tax Act* 1916.

[Assented to 7th November, 1918.]

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* 1918.

(2.) The *Entertainments Tax Act* 1916; as amended by this Act, may be cited as the *Entertainments Tax Act* 1916-1918.

**Commencement.**

**2.** This Act shall commence on a day to be fixed by proclamation.

**3.** Section four of the *Entertainments Tax Act* 1916 is repealed and the following section inserted in its stead:—

**Entertainments tax.**

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

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| Payment for Admission (excluding the amount of tax). | Rate of Tax. |
| Not exceeding one shilling excepting payments not exceeding threepence for the admission, on Saturdays between the hours of twelve o’clock noon and six o’clock in the afternoon, of children apparently under the age of twelve years  | One penny. |
| Exceeding one shilling  | One penny for the first shilling and one halfpenny for every sixpence or part of sixpence by which the payment exceeds one shilling.” |