

ENTERTAINMENTS TAX ACT.

Act No. 55, 1929.

An Act to impose a tax upon payments for admission to entertainments ; and for purposes connected therewith. [Assented to, 23rd December, 1929.]

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 New South Wales in Parliament assembled, and by the authority of the same, as follows :—

1. (1) This Act may be cited as the "Entertainments Tax Act, 1929," and shall commence upon the date appointed by the Governor and notified by proclamation published in the Gazette in pursuance of section seven of the Entertainments Tax (Management) Act, 1929.

(2) This Act shall be read and construed with the Entertainments Tax (Management) Act, 1929.

2. There shall be charged, levied, and paid under the Entertainments Tax (Management) Act, 1929, at the times and in the manner prescribed by that Act or by regulations made thereunder, and subject to the exemptions in that Act contained, an entertainments tax on all payments for admission to any entertainment at the following rates :—

Payment for Admission (excluding the amount of Tax).	Rate of Tax.
Exceeding one shilling and sixpence and less than two shillings	One halfpenny.
Two shillings and over	One penny for the first two shillings, and one halfpenny for every sixpence or part of sixpence by which the payment exceeds two shillings.

ENTERTAINMENTS