

**ENTERTAINMENTS TAX.**

21° GEO. V., No. XXVII.

No. 27 of 1930.

AN ACT to amend section four of the **Entertainments Tax Act, 1925.**

[Assented to 22nd December, 1930.]

**B**E 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 Amendment Act, 1930*, and shall be read as one with the *Entertainments Tax Act, 1925*, hereinafter referred to as the principal Act, and shall come into operation on a date to be fixed by proclamation.

Short title and commencement.

2. Section four of the principal Act is repealed, and a new section is inserted in lieu thereof, as follows:—

Repeal of s. 4 and insertion of new section.

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

| Payment for admission<br>(excluding the amount of tax).         | Rate of Tax.   |
|---|--|
| Not less than ninepence and not exceeding one shilling          | Twopence.  |
| Exceeding one shilling and less than two shillings and sixpence | Twopence for the first shilling and one penny for every sixpence or part of sixpence by which the payment exceeds one shilling.  |
| Two shillings and sixpence ..                                   | Twopence and one halfpenny.  |
| Exceeding two shillings and sixpence                            | Twopence and one halfpenny for the first two shillings and sixpence; and one halfpenny for every sixpence or part of sixpence by which the payment exceeds two shillings and sixpence. |