

ENTERTAINMENTS TAX.

No. 81 of 1960.

AN ACT to amend the *Entertainments Tax Act*
1953. [19 December 1960.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited as the *Entertainments Tax Act* 1960. Short title, citation, and commencement.

(2) The *Entertainments Tax Act* 1953, as subsequently amended, is in this Act referred to as the Principal Act.

(3) This Act shall commence on the first day of January 1961.

2 Section three of the Principal Act is amended by adding at the end of subsection (1) the following definition:— Interpretation.

“ ‘week’ means the period of seven days commencing on a Sunday and ending on the following Saturday.”

3 After section six of the Principal Act the following section is inserted:—

“ 6A—(1) Where the total of the entertainments tax that would, apart from this section, be recoverable from or payable by a promoter in respect of the exhibitions of cinematograph films held in any one place during any one week does not exceed twenty pounds, that promoter is not liable to pay any entertainments tax in respect of those exhibitions. Relief from, and reduction of, tax in certain cases.

(2) Where the total amount of the entertainments tax that would, apart from this section, be recoverable from or payable by a promoter in respect of the exhibitions of cinematograph films held in any one place during any one week exceeds twenty pounds but does not exceed forty pounds, the liability of the promoter for the payment of entertainments tax in respect of those exhibitions shall be reduced by the amount by which that amount is less than forty pounds.

(3) Where payment for admission to an entertainment is made by means of such a lump sum as is referred to in section twelve that sum, or such part thereof as the Commissioner may determine, shall, for the purposes of this section, be deemed to have been paid for admission to entertainments held during such week as the Commissioner may determine.

(4) No person has the right by reason of the operation of this section to recover any money in respect of any sum, or any part of any sum, paid by him for or in connection with his admission to an entertainment.”.

Tax collected by promoter to be held as property of Her Majesty.

4 Section thirty-two of the Principal Act is amended by adding at the end thereof the following subsection:—

“(2) Subsection (1) of this section does not apply to any sum that has been collected by a promoter as entertainments tax but that, by virtue of section six A, he is not required to pay to the Commissioner.”.

LOAN FUND APPROPRIATION (No. 3).

No. 82 of 1960.

AN ACT to authorize the issue and application of moneys from the Loan Fund, and to provide for matters incidental thereto. [19 December 1960.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title.

1 This Act may be cited as the *Loan Fund Appropriation Act (No. 3) 1960*.

Interpretation.

2 In this Act, unless the contrary intention appears—

“Financial Agreement” means the agreement made between the Commonwealth and the States and ratified by the *Financial Agreement Act 1927*, and includes that agreement as varied from time to time and any agreement made in substitution therefor;

“Loan Fund” means the Loan Fund established under section six of the *Public Account Act 1957*.

Appropriation of Loan Fund.

3 For the purposes of this Act, the Treasurer may issue out of the Loan Fund (which, to the necessary extent, is appropriated accordingly) the sum of £1,231,050.