



ANNO SEXTO

GEORGII VI REGIS.

A.D. 1942.

No. 5 of 1942.

An Act to suspend the levy and collection of amusements duty under the Stamp Duties Act, 1923-1941.

[Assented to 17th September, 1942.]

WHEREAS in order to raise additional money for the prosecution of the present war, the Commonwealth desires to impose an entertainments tax during the period of that war and one year thereafter, and has requested the States to suspend the levy and collection of amusements duty and other like taxes and duties so that the Commonwealth shall have greater opportunity to raise money by means of its proposed tax: AND WHEREAS the State of South Australia, at the request of the Commonwealth and in conformity with like action to be taken in other States, has agreed to suspend the levy and collection of amusements duty until the end of the first financial year after the war but no longer: NOW THEREFORE BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

1. This Act may be cited as the "Amusements Duty (Suspension) Act, 1942". Short title.

2. In this Act—

Interpretation.

"amusements duty", "amusement" and "admission" have the meanings assigned to them in Part IV. of the Stamp Duties Act, 1923-1941:

"the period of suspension" means the period commencing on the first day of October, nineteen hundred and

forty-two, and ending on the last day of the first financial year to commence after the day on which His Majesty ceases to be engaged in the present war.

Suspension of
amusements
duty.

3. No amusements duty shall be charged, levied, or paid on any payment for admission to any amusement held during the period of suspension.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

C. M. BARCLAY-HARVEY, Governor.