2 Section five of the Principal Act is amended—

Computation

- (a) by inserting after subsection (4A) the following of length of service. subsection:-
 - "(4AB) Subsection (4A) of this applies in respect of the resignation or retirement of a woman, and in respect of her again becoming an employee, whether or not that resignation or retirement, or her again becoming an employee, occurred before or after the commencement of that subsection."; and
- (b) by omitting from subsection (4c) the words "after the date of his appointment or transfer thereto" and substituting therefor the words " of his ceasing to hold the office firstly referred to in paragraph (a) or paragraph (b) of this subsection (as the case may be)".
- 3 Section six of the Principal Act is amended by omitting Employees from paragraph (a) of subsection (1A) the words "after the from Comdate of his appointment or transfer thereto" and substituting monweath, other States, therefor the words "of his ceasing to hold the other office".

ENTERTAINMENTS TAX.

No. 8 of 1967.

AN ACT to amend the Entertainments Tax Act 1953. [30 June 1967.]

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 short title $Ac\bar{t}$ 1967.
- (2) The Entertainments Tax Act 1953, as subsequently amended, is in this Act referred to as the Principal Act.

2 Section two A of the Principal Act is repealed and the following section is substituted therefor:—

Suspension of operation of Act.

"2A This Act does not apply to any entertainment held after the twenty-eighth day of September 1963 and before the first day of July 1967, and accordingly references in this Act to an entertainment shall be deemed not to include any reference to an entertainment held between those dates.".

Interpretation.

- 3 Section three of the Principal Act is amended—
 - (a) by omitting from subsection (1) the definitions of "coursing meeting" and "entertainment" and substituting therefor the following definition:—
 - "' entertainment' means an exhibition of cinematograph films;";
 - (b) by omitting from that subsection the definition of "race meeting"; and
 - (c) by omitting subsections (4) and (5).

Rates of tax. 4 The schedule to the Principal Act is repealed and the schedule contained in the schedule to this Act is substituted therefor.

Application of Decimal Currency Act 1965.

5 Notwithstanding anything in the *Decimal Currency Act* 1965, section five of that Act applies to the Principal Act and any statutory instruments (within the meaning of the *Decimal Currency Act* 1965) made thereunder.

THE SCHEDULE.

(Section 4.)

"THE SCHEDULE.

"(Section 6.)

"RATES OF TAX.

- 1. Subject to this schedule, where the amount paid for admission-
 - (a) is less than 55 cents, no tax is payable;
 - (b) is not less than 55 cents but is less than 60 cents, the rate of tax is the amount by which the amount paid for admission exceeds 54 cents; or
 - (c) is not less than 60 cents, the rate of tax is one-tenth of the amount paid for admission.
- 2. Where, but for this paragraph of this schedule, the rate of tax in respect of an amount paid for admission would be a whole number of cents together with a fractional part of a cent, the rate of tax in respect of that amount shall be deemed to be that whole number of cents and the fractional part of the cent shall be disregarded.

- 3. For the purposes of this schedule, where a person is admitted to one part of a place of entertainment and is subsequently admitted to another part thereof, tax is payable on the total amount paid for the admissions to those different parts of the place of entertainment as if that total amount had been paid for a single admission.
- 4. References in this schedule to an amount paid for admission shall be construed as references to the amount so paid excluding the amount of the tax in respect thereof.".

AUDIT.

No. 9 of 1967.

AN ACT to amend the Audit Act 1918. [30 June 1967.]

RE 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 Audit Act 1967.

Short title and citation.

- (2) The Audit Act 1918, as subsequently amended, is in this Act referred to as the Principal Act.
- 2—(1) Regulation 28 of the general regulations set forth The second schedule. in the second schedule to the Principal Act is amended by omitting paragraphs (5) and (6) thereof and substituting therefor the following paragraphs:—

- "(5) Subject to all deductions proper to be made, the fortnightly pay of an officer shall be one twenty-sixth of the officer's annual rate of pay.
- "(6) Except in the case of officers to whom paragraph (6A) of this regulation applies, the daily rate of an officer's pay shall be one-tenth of the fortnightly pay of the officer as calculated in accordance with paragraph (5) of this regulation.
- "(6A) In the case of an officer who is rostered for duty on regular shifts extending over week-ends and bank holidays or Public Service holidays, the daily rate of pay of the officer shall be the rate calculated in accordance with the prescribed formula.
 - "(6B) For the purposes of paragraph (6A) of this regulation-
 - (a) in the case of an officer who is required by the conditions of his employment to work for an average number of hours of not more than seventy-three and a half hours per fortnight, the prescribed formula is-

Fortnightly salary × Hours worked -; and