

## CHAPTER 50 - ENTERTAINMENT TAX

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#### SECTION

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#### FIRST SCHEDULE

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## CHAPTER 50

### ENTERTAINMENT TAX

#### A LAW TO IMPOSE A TAX ON ADMISSION TO ENTERTAINMENTS AND FOR PURPOSES CONNECTED THEREWITH

[1 May 1962]

1. This Law may be cited as the Entertainment Tax Law.

2. In this Law:—

"admission" means admission as a spectator or one of an audience;

"admission to an entertainment" includes admission to any place in which the entertainment is held;

"Commissioner" means the State Commissioner for the time being assigned with responsibility for finance;

"entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;