

Island of  Guernsey

Ordinance of the States **XXIV**
1952

Made 22nd December, 1952.

Came into Operation .. 1st January, 1953.

Laid before the States .. 14th January, 1953.

**The Entertainments Duty (Exemptions)
Amendment Ordinance, 1952.**

The States Legislation Committee, under and by virtue of the powers conferred upon them by paragraph (3) of Article sixty-six of the Reform (Guernsey) Law, 1948, and in pursuance of a Resolution of the States of the 10th day of December, 1952, hereby order:—

1. Sections two and three of the Entertainments Duty (Exemptions) Ordinance, 1948, are hereby repealed and the following two sections are hereby substituted therefor:—

“2. Entertainments Duty within the meaning of the “Ordonnance relative à la Perception de la Taxe sur la Recette des Divertissements”, passed on the

2nd day of July, 1932 (hereafter in this Ordinance referred to as "the 1932 Ordinance"), shall not be charged on payments for admission to any entertainment which consists of one or more of the following items, that is to say—

- (a) an agricultural, horticultural, cattle, poultry, cage-bird, dog or other animal show, provided that there is not exhibited thereat any other entertainment not being an entertainment totally exempted from payment of duty under the provisions of this section;
- (b) an Eisteddfod competition;
- (c) an entertainment organised by or on behalf of the Arts Council of Great Britain;
- (d) an entertainment or bazaar the whole of the net profits of which are devoted to a charitable object;
- (e) an entertainment organised by or on behalf of a school or college, the whole of the net profits of which entertainment are devoted to an object or purpose connected with that school or college, provided that the majority in number of the performers are pupils, former pupils or members of the staff of such school or college;
- (f) a lecture or exhibition of educational value;
- (g) an entertainment organised and presented by a Youth Organisation accepted for registration as such by the States Education Council;
- (h) an entertainment consisting of a stage play, ballet, musical performance (whether vocal or instrumental), marionette performance or other entertainment wholly or mainly provided by personal performance in the presence of the audience, provided by

a society, club, institution or committee which is not conducted or established for profit, provided that no payment is made or reward given for the appearance of any of the performers whose words or actions constitute the entertainment or any part of it, or for any person's services in connection with the entertainment as instructor, producer, manager or conductor or in any advisory capacity;

(2) an entertainment consisting of a sporting or athletic contest or performance provided by a society, club, institution or committee which is not conducted or established for profit, provided that:

(i) no team appearing therein is a non-Guernsey team; and

(ii) no payment is made or reward given for the appearance of any of the performers whose words or actions constitute the entertainment or any part of it, other than for the services of a referee, linesman, umpire or other judge by whatever name he may be called.

3. Entertainments Duty shall be charged at one half of the ordinary rate on payments for admission to a stage play, ballet, musical performance (whether vocal or instrumental), marionette performance, sporting or athletic contest or performance or other entertainment wholly or mainly provided by personal performance in the presence of the audience which does not, in the opinion of the States Board of Administration, qualify for total exemption from duty under the last preceding section."

2. The Entertainments Duty (Exemptions) Amendment Ordinance, 1949, is hereby repealed.

3. The Entertainments Duty (Exemptions) Ordinance, 1948, and this Ordinance may be cited together as the Entertainments Duty (Exemptions) Ordinances, 1948 and 1952.

4. This Ordinance shall come into force on the 1st day of January, 1953.

JAMES E. LE PAGE,
Her Majesty's Greffier.