

Island of  Guernsey

Ordinance of the States **XIX**  
**1957**

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Made	...	...	...	8th July, 1957.
Laid before the States	..			31st July, 1957.
Coming into Operation	...			1st August, 1957.

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**The Entertainments Duty (Exemptions)**  
**Ordinance, 1957**

THE STATES LEGISLATION COMMITTEE,  
in pursuance of a Resolution of the States of the  
third day of July, nineteen hundred and fifty-seven,  
and under the powers thereunto enabling them by  
virtue of the Entertainment Tax (Guernsey) Laws,  
1934 and 1949, and paragraph three of Article sixty-  
six of the Reform (Guernsey) Law, 1948, hereby  
order:—

1. (1) In this Ordinance the expression "the  
Board" means the States Board of Administration  
and the expressions "admission", "entertainment",  
"Entertainments Duty" and "proprietor" have the

meanings respectively assigned to them by the Ordinance entitled "Ordonnance relative à la Perception de la Taxe sur la Recette des Divertissements" of the second day of July, nineteen hundred and thirty-two.

(2) Any reference in this Ordinance to any other enactment shall be construed as a reference to that enactment as amended, extended or applied by or under any other enactment.

2. Entertainments Duty shall be charged only on payments for admission to an entertainment consisting wholly or partly of a cinematograph show or a television show.

3. Entertainments Duty shall not be charged on payments for admission to an entertainment consisting wholly or partly of a cinematograph show or a television show if that entertainment is an entertainment—

- (a) organised by or on behalf of the Arts Council of Great Britain; or
- (b) the whole of the net profits of which are devoted to a charitable object; or
- (c) organised by or on behalf of a school or college, the whole of the net profits of which are devoted to an object or purpose connected with that school or college; or
- (d) whereof the cinematograph show or television show merely forms part of and is designed to illustrate or further the purposes of a lecture or exhibition of educational value; or
- (e) sponsored by the States Education Council or organised and presented by a Youth Organisation accepted for registration as such by that Council.

4. (1) The Board shall have power in its absolute discretion to decide whether or not an entertainment consisting wholly or partly of a cinematograph show or a television show qualifies for exemption from Entertainments Duty under the provisions of paragraphs (b), (c) or (d) of section three of this Ordinance and such exemption thereunder shall only apply if the proprietor of the entertainment has, at least nine days before the day on which the entertainment is first held, obtained from the Board a certificate in writing granting the exemption.

(2) Every application for such a certificate shall be in writing, signed by the proprietor, and shall contain such information concerning the entertainment as the Board may require including, as respects entertainments to which either of the said paragraphs (b) and (c) apply, a statement of the object or purpose to which the net profits are to be devoted.

5. (1) At any time within a period of thirty days next following the day on which there was last held an entertainment to which either of paragraphs (b) and (c) of section three of this Ordinance applies and in respect of which a certificate has been obtained under the last preceding section, the Board may require, by a notice in writing sent to the proprietor, the production by him, within the fourteen days next following the receipt of such notice, of a written statement of the amount of the net profits of the entertainment, and of such evidence as shall satisfy the Board—

- (a) as to the correctness of the amount of net profits shown in the statement; and
- (b) that such profits have been paid to or appropriated to the use of the person administering the object or purpose shown

in the proprietor's application as the intended beneficiary.

(2) If the proprietor fails or refuses to comply with the requirements of the Board under the last preceding subsection, he shall be liable on conviction to a fine not exceeding fifty pounds.

6. Entertainments Duty shall be charged on payment for a ticket of membership of a club, association or society only when such ticket entitles the holder thereof to admission to an entertainment consisting wholly or partly of a cinematograph show or a television show.

7. The Entertainments Duty (Exemptions) Ordinance, 1948, and the Entertainments Duty (Exemptions) Amendment Ordinance, 1952, are hereby repealed.

8. This Ordinance shall come into force on the first day of August, nineteen hundred and fifty-seven.

JAMES E. LE PAGE,

Her Majesty's Greffier.