

# Island of Guernsey

## Ordinance of the States **XII**

**1960**

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Made .. .. . 3rd August, 1960.

Coming into Operation .. . 7th August, 1960.

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### **The Entertainments Tax (Amendment) (Guernsey) Ordinance, 1960**

THE STATES, in pursuance of their Resolution of the third day of August, nineteen hundred and sixty, and in exercise of the powers conferred upon them by subsection (2) of section two and section three of the Entertainments Tax (Guernsey) Law, 1957, and of all other powers thereunto them enabling, hereby order:—

1. Subsection (2) of section two of the Entertainments Tax (Guernsey) Ordinance, 1958, is hereby repealed and the following subsection is hereby substituted therefor—

Amendment  
of Ordin-  
ance of 1958.

“(2) The entertainments tax chargeable on any payment for admission shall be equal to one-quarter of the amount (if any) by which the amount of

the payment, including the amount of the entertainments tax, exceeds one shilling and two pence: **PROVIDED** that where any fee, being part of any payment for admission, is payable in respect of the reservation in advance of any seat at an entertainment, so much of the amount of such fee as does not exceed six pence shall be deemed not to form part of that payment for admission.”.

Citation and  
Commence-  
ment.

2. (1) This Ordinance may be cited as the Entertainments Tax (Amendment) (Guernsey) Ordinance, 1960, and this Ordinance and the Entertainments Tax (Guernsey) Ordinance, 1958, may be cited together as the Entertainments Tax (Guernsey) Ordinances, 1958 and 1960.

(2) This Ordinance shall come into force on the seventh day of August, nineteen hundred and sixty.

R. H. VIDELO,

Her Majesty's Greffier.

Copies may be purchased from  
Her Majesty's Greffier, Royal Court House, Guernsey.

PRICE 6D.