

ORDER IN COUNCIL

ratifying a Projet de Loi

ENTITLED

The Entertainments Tax (Guernsey) Law, 1957

(Registered on the Records of the Island of Guernsey
on the 4th day of January, 1958.)



1958.

I
1958

ORDER IN COUNCIL.



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 4th day of January, 1958, before Sir Ambrose James Sherwill, C.B.E., M.C., Bailiff; present :— Sir John Leale, Arthur Falla, William Robert Freake Clark, Esquires, Bertram Bartlett, Esquire, O.B.E., Donald Carey Brock, Esquire, C.B.E., Wilfred John Corbet, Esquire, O.B.E., Théophile Le Messurier Allez, Bertram Guy Blampied, Esquires, Richard Edward Gibson, Esquire, O.B.E., and Claude Fortescue Nason, Esquire, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 13th day of December, 1957, ratifying a *Projet de Loi* entitled "The Entertainments Tax (Guernsey) Law, 1957",—the Court, after the reading of the said Order in Council and after having heard Her Majesty's Comptroller thereon, ordered that the said Order in Council be registered on the records of this Island, of which Order in Council the tenor followeth :—

At the Court at Buckingham Palace,

The 13th day of December, 1957.

PRESENT,

The Queen's Most Excellent Majesty.

LORD PRESIDENT

EARL OF HOME

MR. MOLSON

MR. MARPLES

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 4th day of December, 1957, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February, 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

‘ 1. That, in pursuance of their Resolution of the 3rd day of July, 1957, the States of Deliberation at a meeting held on the 18th day of September, 1957, approved a Bill or “Projet de Loi” entitled “The Entertainments Tax (Guernsey) Law, 1957” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto.
2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “Projet de Loi” of the States of Guernsey entitled “The

Entertainments Tax (Guernsey) Law, 1957” and to order that the same shall have force of law in the Islands of Guernsey, Herm and Jethou.’

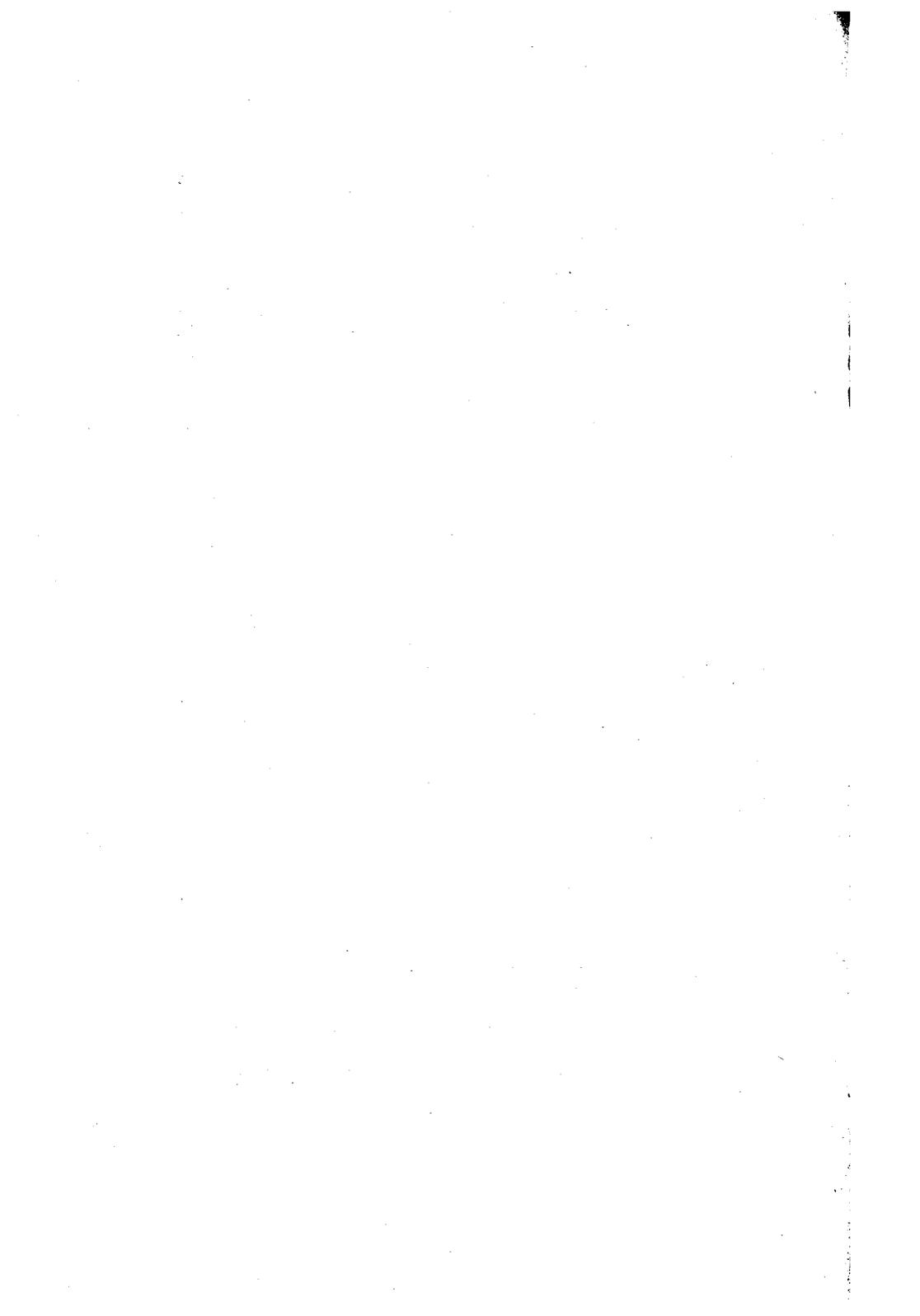
“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi.”

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey, Herm and Jethou.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty’s Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

W. G. AGNEW.



Projet de Loi referred to in the foregoing
Order in Council.

PROJET DE LOI

ENTITLED

The Entertainments Tax (Guernsey) Law, 1957.

THE STATES, in pursuance of their Resolution of the third day of July, nineteen hundred and fifty-seven, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey, Herm and Jethou.

1. In this Law, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

Interpre-
tion.

“admission” means admission as a spectator or one of an audience;

“admission to any entertainment” includes admission to any place in which the entertainment is held;

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

“entertainments tax” has the meaning assigned to it by subsection (1) of section two of this Law;

“payment for admission” includes any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving entertainments tax or more entertainments tax is required.

Entertain-
ments tax.

2. (1) Subject to the provisions of this Law, a tax (hereafter in this Law referred to as "entertainments tax") shall be charged, levied and paid on all payments for admission to any entertainment.

(2) Subject to the provisions of this Law, entertainments tax shall be charged at such rate or rates as may from time to time be fixed by Ordinance of the States, and different rates may be so fixed for different payments for admission.

(3) The entertainments tax chargeable on any payment for admission shall not exceed the amount of the payment for admission.

Powers of
the States.

3. The States may from time to time by Ordinance:—

- (a) make such provision as they deem necessary or expedient for charging, levying and securing the payment of entertainments tax;
- (b) make provision for exempting any entertainment wholly or partially from entertainments tax;
- (c) exempt from entertainments tax any payment for admission or any part of any such payment being a payment or part thereof the amount of which does not exceed such amount as may be specified in the Ordinance;
- (d) suspend the operation of this Law;
- (e) provide for the entry into and inspection of any place of entertainment while the entertainment is proceeding and, at any reasonable time, into any place ordinarily used as a place of entertainment for any purpose connected with the exercise of powers conferred by or under this Law; and

(f) provide for any incidental and supplementary matters for which the States deem it expedient for the purposes of the Ordinance to provide.

4. (1) A person shall not, with intent to deceive— Forging of documents, etc.

(a) forge or use, or lend to or allow to be used by any other person, any document issued for the purposes of any Ordinance made under this Law; or

(b) make or have in his possession any document so closely resembling such a document as aforesaid as to be calculated to deceive; or

(c) produce, furnish, send or otherwise make use of, for the purposes aforesaid, any book, account, estimate, return, declaration or other document which is false in a material particular.

(2) A person shall not, in furnishing any information for the purposes of any Ordinance made under this Law, make any statement which he knows to be false in a material particular or recklessly make any statement which is false in a material particular.

5. A person shall not wilfully obstruct any person Obstruction. exercising any powers or performing any duties conferred or imposed on him under any Ordinance made under this Law.

6. A person who obtains any information by virtue of any Ordinance made under this Law shall not, otherwise than in connection with the execution of any Ordinance made under this Law, disclose that information: Disclosure of information.

PROVIDED that nothing in this section shall apply to any disclosure of information made for the pur-

poses of any legal proceedings which may be taken under or by virtue of this Law.

Offences.

7. (1) A person who contravenes or attempts to contravene or fails to comply with any of the provisions of this Law shall be guilty of an offence under this Law.

(2) Save as otherwise expressly provided by that Ordinance, any person who contravenes or attempts to contravene or fails to comply with any of the provisions of any Ordinance made under this Law or any direction given or requirement imposed under or by virtue of that Ordinance shall be guilty of an offence under that Ordinance.

Penalties.

8. The States may from time to time by Ordinance prescribe the penalties which shall be incurred by any person guilty of any offence under this Law or by any person guilty of any offence under any Ordinance made under this Law and different penalties may be so prescribed for different offences.

Offences by
body
corporate.

9. Where a person convicted of an offence under this Law or of an offence under any Ordinance made under this Law is a body corporate, every person who, at the time of the commission of the offence, was a director or officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge, or that he exercised all due diligence to prevent the commission of the offence.

Service of
notices.

10. Without prejudice to any special provision contained in any Ordinance made under this Law, a notice to be served for the purposes of any Ordinance made under this Law may be served—

- (a) on any person by delivering it to him, by leaving it, or by sending it by post addressed to him, at his usual or last known place of abode;
- (b) on any firm by delivering it to any partner of the firm or by leaving it at, or sending it by post to, the principal or last known principal place of business of the firm;
- (c) on any body corporate by leaving it at, or by sending it by post to, its registered office if situated in the Island of Guernsey or, if its registered office is not so situated, its principal or last known principal place of business in the Island of Guernsey, the Island of Herm or the Island of Jethou, as the case may be.

11. Any power conferred by this Law to make any Ordinance shall be construed as including a power exercisable in the like manner to vary or repeal the Ordinance. Variation and repeal of Ordinances.

12. The enactments set out in the first column of the Schedule to this Law are hereby repealed to the extent specified in the third column of that Schedule. Repeals.

13. (1) This Law may be cited as the Entertainment Tax (Guernsey) Law, 1957. Citation and commencement.

(2) This Law shall come into force on such day as shall be appointed in that behalf by Ordinance of the States:

PROVIDED that any powers conferred by this Law on the States to make any Ordinance may be exercised at any time after the registration of this Law and before the day appointed or to be appointed as aforesaid, subject to the restriction that any such Ordinance shall not come into force until this Law comes into force.

SCHEDULE Section twelve

Enactments repealed.

<i>Enactment.</i>	<i>Date of Registration.</i>	<i>Extent of repeal.</i>
The Law known as "Ordre en Conseil sanctionnant une Taxe sur les Divertissements, un impôt additionel sur le Tabac, un impôt additionel sur le Thé, et un impôt sur les Huiles ou Essences Minérales".	1st February, 1919.	So much as relates to entertainments tax.
The Order in Council of the 11th day of February, 1932, relating to entertainments tax.	27th June, 1932.	The whole Law.
The Order in Council of the 10th day of June, 1932, relating to entertainments tax.	27th June, 1932.	The whole Law.
The Law entitled "Loi amplifiant les pouvoirs de réglementation par Ordonnance de la perception de la Taxe sur la Recette des Divertissements".	5th June, 1934.	The whole Law.
The Law entitled "Loi autorisant le rehaussement des Droits sur les Marchandises Importées, de certains Impôts, de la Taxe sur les Divertissements, de la Taxe sur les Valeurs locatives et du Droit de Timbre sur les Chèques".	27th December, 1939.	In column one of the Schedule, the words "Tax on Entertainments".
The Law authorising Increases in the Rates of certain Duties, Impôts and Taxes, 1948.	10th July, 1948.	In the Schedule, the words "The Tax on Entertainments".
The Entertainments Tax Amendment (Guernsey) Law, 1949.	14th May, 1949.	The whole Law.

JAMES E. LE PAGE,

Her Majesty's Greffier.