

Island of  Guernsey

Ordinance of the States **VIII**

1958

Made 26th March, 1958.
Coming into Operation .. 27th March, 1958.

**The Entertainments Tax (Guernsey)
Ordinance, 1958**

ARRANGEMENT OF SECTIONS

Section

1. Interpretation.
2. Charge and rate of entertainments tax.
3. Exemptions from entertainments tax.
4. Collection of entertainments tax.
5. Entertainments tax chargeable on further payment for admission.
6. Special provisions as to payments for admission by lump sum, etc.
7. Special provisions as to combined payments for admission and other benefits.
8. Claims for determination of entertainments tax with reference to section six or section seven.

Section

9. Stamping of tickets and supply of tickets and stamps.
10. Issue of tickets.
11. Defacement, tearing or cutting of tickets.
12. Collection of tickets.
13. Tickets intended to authorise admission of more than one person.
14. Issue of a book or sheet of tickets for a single entertainment.
15. Issue of season tickets, book or sheet of tickets, etc., where payments for admission are made by lump sum, etc.
16. Admission without payment.
17. Records and inspections.
18. Repayment of entertainments tax.
19. Use of barriers or mechanical contrivances.
20. Compliance with and termination of approved arrangements.
21. Offences.
22. Penalties.
23. Repeals.
24. Exemption from entertainments tax of entertainments in Alderney, Herm and Jethou.
25. Citation and commencement.

SCHEDULE—Ordinances repealed.

The Entertainments Tax (Guernsey) Ordinance, 1958.

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

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

Interpreta-
tion.

“admission” means admission to an entertainment as a spectator or one of an audience and includes admission to any place in which an entertainment is held and the transfer from one part of a place of entertainment to another, and the expressions “admit” and “admitted” shall be construed accordingly;

“approved arrangements” means arrangements approved by the Supervisor under subsection (3) of section four of this Ordinance;

“authorised officer” means a person appointed by the Board to execute and perform the powers and duties of an authorised officer under this Ordinance;

“the Board” means the States Board of Administration;

“entertainment” and “entertainments tax” have the meanings respectively assigned to them by section one of the Law;

“issue” in relation to a ticket means deliver as entitling any person to be admitted, and the expressions “issued” and “issuing” shall be construed accordingly;

“the Law” means the Entertainments Tax (Guernsey) Law, 1957;

“marked” means legibly marked;

“payment for admission” has the meaning assigned to it by section one of the Law;

“proprietor” means proprietor of an entertainment and includes any person responsible for the management thereof and any person on whose behalf payments for admission to an entertainment are received;

“stamp” means an adhesive or imprinted stamp denoting the payment of entertainments tax and, in relation to a ticket, the expression “stamped” means bearing a stamp;

“States’ ticket” means a stamped ticket supplied by the Board;

“Supervisor” means the States Supervisor;

“ticket” means a ticket or document of any kind issued or used, or intended to be issued or used, in respect of a payment for admission chargeable with entertainments tax, and the expression “season ticket” includes a ticket authorising admission to a series of entertainments or to any entertainment during a certain period of time.

Charge and
rate of
entertain-
ments tax.

2. (1) Entertainments tax shall not be chargeable except in respect of entertainments which consist wholly or partly of a cinematograph show or a television show.

(2) The entertainments tax chargeable on any payment for admission shall be equal to one-half 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.

3. (1) Notwithstanding anything contained in section two of this Ordinance (which relates to the charge and rate of entertainments tax), entertainments tax shall not be chargeable on any payment for admission to an entertainment consisting wholly or partly of a cinematograph show or a television show if that entertainment is an entertainment—

Exemptions
from enter-
tainments
tax.

- (a) organised or sponsored by the States Arts Committee;
- (b) the whole of the net profits of which are devoted to philanthropic or charitable purposes;
- (c) organised by or on behalf of a school or college, the whole of the net profits of which are devoted to any purposes connected with that school or college;
- (d) whereof the cinematograph show or television show forms part of and is merely ancillary to a lecture or exhibition of educational value or designed to give instruction or information relevant to the purposes of a lecture or exhibition of educational value;
- (e) sponsored by the States Education Council or organised and presented by a Youth Organisation accepted for registration as such by that Council.

(2) 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 tax under the provisions of paragraphs (b), (c) or (d) of the foregoing subsection 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.

(3) Every application for such a certificate shall be in writing, signed by the proprietor and contain such information concerning the entertainment as the Board may require including, as respects an entertainment to which paragraph (b) or paragraph (c) of subsection (1) of this section applies, a statement of the purposes to which the net profits are to be devoted.

(4) At any time within the thirty days next following the day on which there was last held an entertainment to which paragraph (b) or paragraph (c) of subsection (1) of this section applies and in respect of which a certificate has been obtained under subsection (2) of this section, the Board may, by notice in writing served on the proprietor of the entertainment, require the production by him, within the fourteen days next following the service 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 the net profits shown in the statement; and
- (b) that the net profits have been devoted to the purposes specified in the application made by the proprietor in accordance with the provisions of the last preceding subsection.

(5) If the proprietor fails to comply with any requirement of the Board under the last preceding

subsection he shall be guilty of an offence under this Ordinance.

4. (1) Entertainments tax shall be charged in respect of each person admitted for payment, and— Collection of entertainments tax.

- (a) in the case of admission by stamped ticket, shall be paid by means of a stamp on the ticket of admission; and
- (b) in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(2) Entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor of the entertainment and may, without prejudice to any other means of recovery, be recoverable by the Board as a civil debt.

(3) A person shall not be admitted for payment to any entertainment where the payment is subject to entertainments tax except—

- (a) with a ticket stamped with a stamp (not before used) denoting that the proper entertainments tax has been paid; or
- (b) in special cases, with the approval of the Supervisor, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted;

unless the proprietor of the entertainment has made arrangements approved by the Supervisor for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the Supervisor for the payment of entertainments tax.

(4) If any person is admitted for payment to any place of entertainment and the provisions of this section are not complied with, the person admitted and the proprietor of the entertainment to which he is admitted shall be guilty of an offence under this Ordinance and shall be liable on conviction in respect of each offence to a fine, in the case of the person admitted not exceeding five pounds, and in the case of the proprietor not exceeding fifty pounds, and the proprietor shall in addition be liable to pay any entertainments tax which should have been paid.

Entertainments tax chargeable on further payment for admission.

5. Where a person who has made a payment for admission subsequently on being admitted to another part of the place of entertainment makes a further payment for admission in respect of the same entertainment, there shall, for the purposes of entertainments tax, be deemed to have been one payment equal to the aggregate amount of the several payments.

Special provisions as to payments for admission by lump sum, etc.

6. (1) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any club, association or society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, then, subject to the provisions of this section, the entertainments tax shall be paid on the amount of the lump sum.

(2) Where payment for admission to two or more entertainments is made by means of a lump sum within the meaning of the foregoing subsection and the Supervisor is satisfied—

(a) that the lump sum constitutes full payment for admission to each of the entertainments in respect of which it is paid; and

- (b) that all of those entertainments are to take place within a period of one year;

the amount of entertainments tax to be charged in respect of that sum shall be an amount equal to the aggregate of the amounts (if any) which would be charged by way of entertainments tax if separate payments were made for admission to each of those entertainments, being payments of such amounts as appear to the Supervisor to be proportionate respectively to the values of the rights of admission to those entertainments, and of which the aggregate is equal to the said lump sum.

(3) Where payment for admission to two or more entertainments is made by means of a single payment representing the aggregate of separate prices of admission to those entertainments respectively, and not being a lump sum within the meaning of subsection (1) of this section, and the Supervisor is of the opinion that the said prices of admission as taken for the purpose of arriving at the single payment are not substantially proportionate to the respective values of the rights of admission to the entertainments to which they relate, the Supervisor may direct that the amount of entertainments tax to be charged in respect of the said payment shall be ascertained in accordance with the provisions of the last foregoing subsection as if that payment were a payment to which that subsection applies, and those provisions shall have effect accordingly.

7. Where the Supervisor is of the opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides admission to an entertainment, the entertainments tax shall be charged on such an amount as appears to the Supervisor to represent the right of admission to entertainments.

Special provisions as to combined payments for admission and other benefits.

Claims for determination of entertainments tax with reference to section six or section seven.

8. A proprietor claiming that the amount of entertainments tax chargeable on any payment for admission should be determined by reference to section six (which contains special provisions as to payments for admission by lump sum, etc.) or to section seven (which contains special provisions as to combined payments for admission and other benefits) of this Ordinance shall deliver to the Supervisor such particulars in such form as the Supervisor may require to enable him to determine, before the date on which the entertainment is to be held, the amount of entertainments tax chargeable.

Stamping of tickets and supply of tickets and stamps.

9. (1) The Board may make arrangements—

- (a) for the supply of States' tickets which shall be supplied at the face value of the stamp imprinted on them with the addition of a reasonable charge for the printing and material of the tickets;
- (b) for the stamping of tickets provided by a proprietor with an imprinted stamp denoting the proper entertainments tax;
- (c) for the sale of adhesive stamps denoting the entertainments tax.

(2) The imprinted stamps and the adhesive stamps used for the payment of entertainments tax shall be those stamps which shall from time to time be authorised by the Board.

(3) A person shall not purchase any States' ticket or any adhesive stamp from any person not being a person authorised by the Board to sell States' tickets and adhesive stamps:

PROVIDED that nothing in this subsection shall apply to a person buying a States' ticket or an adhesive stamp from the proprietor of an entertain-

ment for the purpose of being admitted to the entertainment.

(4) A person, other than a person authorised by the Board in that behalf, shall not imprint any stamp upon any ticket.

10. (1) A proprietor shall not issue a ticket not having marked thereon the price of admission and a statement whether such price includes or excludes entertainments tax. Issue of tickets.

(2) A proprietor shall not have in his possession at a place of entertainment a ticket or part thereof not having marked thereon the said price and statement.

(3) Except as permitted by section fourteen (which relates to the issue of a book or sheet of tickets for a single entertainment) or section fifteen (which relates to the issue of season tickets, book or sheet of tickets, etc., where payments for admission are made by lump sum, etc.) of this Ordinance, a proprietor shall not issue a ticket which has not been stamped unless he has made approved arrangements.

(4) Where a ticket bears an adhesive stamp, a proprietor shall not issue such ticket unless the stamp is securely fixed thereon.

11. (1) A proprietor shall not, otherwise than in accordance with the provisions of section twelve (which relates to the collection of tickets), section fourteen (which relates to the issue of a book or sheet of tickets for a single entertainment) or section fifteen (which relates to the issue of season tickets, book or sheet of tickets, etc., where payments for admission are made by lump sum, etc.) of this Ordinance, deface, cut or tear any stamp and shall not admit Defacement, tearing or cutting of tickets.

any person having a ticket the stamp on which has been defaced, cut or torn.

(2) A person to whom a ticket has been issued shall not deface, cut or tear the ticket or any stamp thereon but shall, immediately before being admitted, deliver the ticket to the person collecting tickets at the place of entertainment.

Collection of tickets.

12. (1) When any person having a ticket is about to be admitted, the proprietor shall—

- (a) collect the ticket and tear it into two parts across any stamp thereon;
- (b) immediately return one part of the ticket to the person from whom the ticket was collected; and
- (c) retain the other part of the ticket:

PROVIDED that this subsection shall not apply to any season ticket, card or token to which section fourteen (which relates to the issue of a book or sheet of tickets for a single entertainment) or section fifteen (which relates to the issue of season tickets, book or sheet of tickets, etc., where payments for admission are made by lump sum, etc.) of this Ordinance relates.

(2) A proprietor who has retained any parts of tickets in accordance with paragraph (c) of the foregoing subsection shall not alter them or mix them with parts of tickets collected on any other day, and shall keep them until noon of the day next following the day on which they were collected unless they are removed by an authorised officer.

Tickets intended to authorise admission of more than one person.

13. (1) A proprietor shall not issue as authorising the admission of more than one person any States' ticket and shall not admit to the entertainment more than one person by virtue of any States' ticket.

(2) A person shall not make use of any States' ticket for the purpose of obtaining or attempting to obtain admission to an entertainment for himself together with any other person.

(3) A proprietor, before issuing a ticket, not being a States' ticket, authorising the admission of more than one person, shall mark on the ticket the number of persons authorised to be admitted, the total price and a statement whether that price includes or excludes entertainments tax, and shall not by virtue of such ticket admit a greater number of persons than that marked thereon.

(4) Where a ticket is issued in accordance with the provisions of the last preceding subsection then, for the purpose of calculating the amount of entertainments tax which is chargeable, there shall be deemed to be as many payments for admission as there are persons authorised by that ticket to be admitted, and each payment shall be deemed to be equal in amount to the total price divided by the total number of such persons.

14. A proprietor shall, before issuing a book or sheet of tickets for a single entertainment,—

Issue of a book or sheet of tickets for a single entertainment.

(a) mark on each ticket the price of the admission to which that ticket relates or the total number of tickets in the book or sheet together with the total price, and a statement whether such price includes or excludes entertainments tax; and

(b) unless he has made approved arrangements—

(i) affix to each ticket a stamp denoting payment of the entertainments tax chargeable in respect of the payment for admission to which that ticket relates; or

- (ii) affix to the part of any such book or sheet to be retained by the holder a stamp denoting payment of the proper entertainments tax chargeable in respect of all the payments for admission to which the tickets in that book or sheet relate, and deface the stamp by marking on it in ink the date on which the book or sheet is issued.

Issue of season rickets, book or sheet of tickets, etc., where payments for admission are made by lump sum, etc.

15. (1) A proprietor shall, before issuing a season ticket or a book or sheet of tickets on a payment for admission to which subsection (2) of section six of this Ordinance (which contains special provisions as to payments for admission by lump sum, etc.) relates,—

- (a) where he issues a season ticket—
 - (i) mark thereon the price and a statement whether that price includes or excludes entertainments tax; and
 - (ii) unless he has made approved arrangements, affix thereto a stamp denoting payment of the proper entertainments tax and deface the stamp by marking on it in ink the date on which the ticket is issued;
- (b) where he issues a book or sheet of tickets—
 - (i) mark on each ticket the price of admission to which that ticket relates or the number of tickets in the book or sheet together with the total price, a statement whether such price includes or excludes entertainments tax and the date of the entertainment to which that ticket relates; and
 - (ii) unless he has made approved arrangements, affix to the part of the book or

sheet to be retained by the holder a stamp denoting payment of the proper entertainments tax and deface the stamp by marking on it in ink the date on which the book or sheet is issued:

PROVIDED that instead of marking on each ticket the date referred to in subparagraph (i) of this paragraph, a proprietor may mark on the part of the book or sheet to be retained by the holder a list of the entertainments to which the book or sheet relates together with their respective dates or, if the number and dates of the entertainments are not known, a statement to that effect.

(2) Where payment for admission is made by means of a lump sum, not being a payment to which the foregoing subsection relates, paid as a subscription or contribution to any club, association or society, or for a season ticket, and the Supervisor is of the opinion that such payment represents payment for other privileges, rights or purposes besides the admission to an entertainment, the proprietor shall—

- (a) issue to each person paying such lump sum a card or token of membership of such club, association or society, or a season ticket, having marked thereon the amount of the lump sum and a statement whether that amount includes or excludes entertainments tax; and
- (b) unless he has made approved arrangements, before issuing any such card, token or ticket, affix thereto a stamp denoting payment of the appropriate entertainments tax and deface the stamp by marking on it in ink the date on which the card, token or ticket is issued.

(3) Where a single payment is made for admission to two or more entertainments, not being a payment to which subsection (1) or subsection (2) of this section relates, a proprietor shall—

- (a) issue a season ticket or book or sheet of tickets having on the season ticket or on the part of the book or sheet to be retained by the holder the total price of admission and a statement whether such price includes or excludes entertainments tax; and
- (b) unless he has made approved arrangements, affix to such season ticket or to the part of such book or sheet to be retained by the holder a stamp denoting payment of the proper entertainments tax, and deface the stamp by marking on it in ink the date on which the season ticket or book or sheet of tickets is issued.

Admission
without
payment.

16. (1) A proprietor shall not admit any person without payment unless that person is the holder of a ticket marked "complimentary", "guest" or "free" or of some other token recognised by the proprietor as entitling that person to be admitted without payment.

(2) A person shall not obtain admission without payment unless he is the holder of a ticket or token as aforesaid.

Records and
inspections.

17. (1) A proprietor who is required by the Supervisor so to do shall—

- (a) keep records in such form and containing such particulars as the Supervisor may direct of payments for admission and of the purchase and use of stamps, tickets or other tokens of admission; and

(b) issue tickets in such form and in such manner as the Supervisor may direct.

(2) An authorised officer may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable time, with a view of seeing whether the provisions of this Ordinance or any regulations made thereunder are being complied with.

(3) A proprietor shall produce on request to an authorised officer all books and records kept by the proprietor in connection with any entertainment, and all tickets or other tokens of admission, stamps and parts of tickets and of stamps in his possession, and shall permit the officer to examine and take account of the same and to remove them.

(4) A person about to be admitted or who has been admitted shall at any time before he leaves the place of entertainment produce on request to an authorised officer the ticket or part thereof or other token entitling him to be admitted.

(5) An authorised officer shall produce written evidence of his authority to anyone reasonably demanding its production.

18. Where entertainments tax is paid under a mistake of fact or of law it shall, on production of satisfactory evidence, be repayable by the Board.

Repayment
of entertain-
ments tax.

19. The Board may for the purposes of this Ordinance make regulations for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of barriers or mechanical contrivances.

Use of
barriers or
mechanical
contrivances.

Compliance with and termination of approved arrangements.

20. (1) A proprietor who has made approved arrangements shall comply with any conditions which the Supervisor may from time to time attach to his approval and if a proprietor fails so to comply he shall be guilty of an offence under this Ordinance.

(2) Where a proprietor has made approved arrangements, the Supervisor may—

- (a) by notice in writing served on the proprietor terminate such arrangements with effect from a date specified in the notice and which shall not be less than seven days from the date of service of the notice;
- (b) at the request of the proprietor terminate such arrangements with effect from an agreed date;

and such arrangements shall cease to have effect as from the date specified in the notice or as from the agreed date, as the case may be.

Offences.

21. (1) A person who contravenes or attempts to contravene or fails to comply with any of the provisions of subsection (3) and subsection (4) of section nine (which relates to the stamping of tickets and supply of tickets and stamps), section ten (which relates to the issue of tickets), section eleven (which relates to the defacement, tearing or cutting of tickets), section twelve (which relates to the collection of tickets), section thirteen (which relates to tickets intended to authorise the admission of more than one person), section fourteen (which relates to the issue of a book or sheet of tickets for a single entertainment), section fifteen (which relates to the issue of season tickets, book or sheet of tickets, etc., where payments for admission are made by lump sum, etc.), section sixteen (which relates to admission without payment) and section seventeen (which relates to

records and inspections) of this Ordinance shall be guilty of an offence under this Ordinance.

(2) A person who contravenes or attempts to contravene or fails to comply with any regulations made by the Board under section nineteen of this Ordinance (which relates to the use of barriers or mechanical contrivances) shall be guilty of an offence under this Ordinance.

22. (1) Any person guilty of an offence under the Law shall, in the case of an offence against section four of the Law, be liable on conviction to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding six months or to both such imprisonment and such fine and, in the case of any other offence, to a fine not exceeding fifty pounds. Penalties.

(2) Any person guilty of an offence under this Ordinance for which no express penalty is provided by this Ordinance shall be liable on conviction to a fine not exceeding fifty pounds.

23. The Ordinances set out in the Schedule to this Ordinance are hereby repealed. Repeals.

24. Notwithstanding anything in this Ordinance contained, entertainments tax shall not be chargeable in respect of any entertainment in the Islands of Alderney, Herm and Jethou. Exemption from entertainments tax of entertainments in Alderney, Herm and Jethou.

25. This Ordinance may be cited as the Entertainment Tax (Guernsey) Ordinance, 1958, and shall come into force on the 27th day of March, nineteen hundred and fifty-eight. Citation and commencement.

SCHEDULE Section twenty-three

Ordinances repealed

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.

The Ordinance entitled "Ordonnance supplémentaire à l'Ordonnance relative à la Perception de la Taxe sur la Recette des Divertissements" of the ninth day of February, nineteen hundred and thirty-five.

The Alderney (Application of Legislation) (Entertainments Duty) Ordinance, 1952.

The Entertainments Duty (Exemptions) Ordinance, 1957.

JAMES E. LE PAGE,

Her Majesty's Greffier.