

The Entertainments Duty (Exemptions) Ordinance, 1948
(11th December, 1948)

THE COURT, in pursuance of the Resolution of the States of the 20th day of October, 1948, and having heard His Majesty's Procureur thereon, hereby orders:—

1. The enactments in the Schedule hereto are hereby Repeals repealed.

Exemptions
from Enter-
tainments
Duty

*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, (hereinafter in this Ordinance called “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.

Duty charged
at half
the rate

*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) or sporting or athletic contest or performance which does not, in the opinion of the States Board of Administration, qualify for total exemption from duty under the last preceding section.

Powers of
Board of
Admini-
stration

4. The States Board of Administration shall have power in their absolute discretion to decide whether or not an entertainment qualifies for total or partial

* Amended on 11th December, 1948.

exemption, as the case may be, under either of the two last preceding sections.

5. Entertainments Duty shall be charged on payment ^{Tickets of membership} for a ticket of membership of a body or organisation only when such ticket entitles the holder thereof to admission to an entertainment:

PROVIDED that —

- (1) no Entertainments Duty shall be payable in respect of such a ticket if the entertainment in question consists solely of one or more of the items set out in section 2 of this Law;
- (2) if that entertainment contains one or more of the items set out in section 3 of this Law, and does not contain any item of entertainment chargeable at the ordinary rate of Entertainments Duty, then that Duty shall be payable at one third of the ordinary rate;
- (3) where, in assessing a sum of money payable under the provisions of this Ordinance, the calculation gives rise to a sum partly expressed as a fraction of a penny, such fraction shall, for the purposes of this Ordinance, be deemed to be increased, if the fraction be less than a halfpenny, then to a halfpenny, and if the fraction be more than a halfpenny, then to a penny.

6. The exemption conferred by section 2 of this Ordinance shall apply to entertainments consisting of one or more of the items specified in paragraphs (d), (e) and (f) of that section on condition that the proprietor of the entertainment has, at least nine days before the day on which such entertainment is first held, obtained from the Board a certificate in writing granting the exemption. 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, which information shall include, where items specified in either of the said paragraphs ^{Exemption certificates}

(*d*) or (*e*) are concerned, a statement of the object or purpose to which the net profits are to be devoted.

Statement of
net profits

7. (1) At any time within a period of thirty days next after the day on which there was last held an entertainment consisting of or comprising items specified in either of paragraphs (*d*) or (*e*) of section 2 of this Ordinance 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 fourteen days after the receipt of such notice, of a written statement of the amount of the net profit of the entertainment, and of such evidence as shall satisfy the Board —

- (*a*) as to the correctness of the amount of net profit shown in the statement; and
- (*b*) that such profit has 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 sub-section, he shall be liable on conviction to a fine not exceeding fifty pounds.

Effect of
repeals

8. The repeals effected by this Ordinance shall not affect —

- (1) any liability to comply with a requirement of the Board made under a repealed Ordinance and not complied with at the commencement of this Ordinance;
- (2) any fine in respect of non-compliance with any such requirement;
- (3) any legal proceedings in respect of any such fine; and any such legal proceedings may be instituted, continued or enforced, and any such fine may be imposed as if no such repeal had been effected.

Definitions

9. In this Ordinance, the expression "the Board" means the States Board of Administration, and the

expressions “ admission ”, “ entertainment ” and “ proprietor ” have the meanings respectively assigned to them by the “ Ordonnance supplémentaire à l’Ordonnance relative à la Perception de la Taxe sur la Recette des Divertissements ” passed on the 9th day of February, 1935, (hereinafter in this Ordinance referred to as “ the 1935 Ordinance ”).

10. This Ordinance may be cited as the Entertainments Citation Duty (Exemptions) Ordinance, 1948, and the 1932 Ordinance and the 1935 Ordinance may together be cited as the Entertainments Duty Ordinances, 1932 and 1935.

11. This Ordinance shall come into force on the 20th day of December, 1948.

SCHEDULE

“ Ordonnance exemptant les Recettes de certains Divertissements de la Taxe sur la Recette des Divertissements ”, passed on the 11th day of July, 1936.

“ Ordonnance de 1947 portant amendement à l’Ordonnance exemptant les Recettes de certains Divertissements de la Taxe sur la Recette des Divertissements ”.