

**Ordonnance relative à la Perception de la Taxe sur la  
Recette des Divertissements  
(Le 2 juillet 1932)**

Vu l'Ordre de Sa Majesté en Conseil en date du 11 février 1932 approuvant la substitution d'une échelle de la taxe sur la recette des divertissements savoir un demi penni par trois pennis du prix d'admission au lieu de l'échelle de la dite taxe sanctionnée par l'Ordre de Sa Majesté en Conseil enregistré sur les records de cette Ile le 14 janvier 1919.

Vu aussi l'Ordre de Sa Majesté en Conseil en date du 10 juin 1932 sanctionnant un amendement à la dite échelle dans les termes suivants: —

Where the price of admission comprises a fraction  
of 3d. in excess of 3d. or of a multiple of 3d., such  
excess shall be taxed as though it were 3d.;

les dits Ordres du 11 février 1932 et du 10 juin 1932 étant enregistrés sur les records de cette Ile le 27 juin 1932.

La Cour, ouïes les conclusions des Officiers du Roi, a ordonné et ordonne: —

1.—L'Ordonnance Provisoire relative à la Perception <sup>Rappel</sup> de la Taxe sur la Recette des Divertissements passée le premier février 1919 est rappelée pourvu que toute infraction d'icelle commise avant ce rappel pourra être poursuivie et punie par les pénalités y prescrites et l'exécution de toute obligation encourue en vertu d'icelle pourra être poursuivie le tout comme si la dite Ordonnance n'avait pas été rappelée.

2.—La dite taxe sur la recette des divertissements <sup>Perception de la Taxe</sup> (ci-après désignée "Entertainments Duty"), sera perçue dans la manière et conformément aux Règlements contenus dans la cédule annexée à la présente Ordonnance.

3.—Tout contrevenant aux dits Règlements sera <sup>Pénalités</sup> passible aux peines portées dans les dits Règlements.

Amendes

4.—Les amendes imposées en vertu des dits Règlements seront applicables moitié à Sa Majesté et moitié au délateur.

## CEDULE

### REGULATIONS

#### \* ARTICLE I

#### ARTICLE II

Payment of  
Entertain-  
ments Duty

(1) No person shall be admitted for payment to any entertainment except:—

(a) with a ticket stamped with a stamp (not before used) denoting that the proper Entertainments Duty has been paid; or

(b) in special cases, with the approval of the Treasurer of the States, 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 Treasurer of the States 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 Treasurer of the States for the payment of duty.

If any person is admitted for payment to any place of entertainment and the provisions of this Article are not complied with, the person admitted and the proprietor of the entertainment to which he is admitted shall be liable in respect of each offence to a fine at the discretion of the Court, in the case of the person admitted to a fine not exceeding Five Pounds, and in the case of the proprietor to a fine not exceeding Fifty Pounds, and the proprietor shall in addition be liable to pay the duty which should have been paid.

\* Substituted on 9th February. 1935.

(2) Entertainments duty shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket, and in the case of admission otherwise than by stamped ticket shall be calculated and paid on the number of admissions. Entertainments duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

(3) 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, the Entertainments duty shall be paid on the amount of the lump sum, but where the Treasurer of the States is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights, or purposes besides the admission to an entertainment or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to the Treasurer of the States to represent the right of admission to entertainments in respect of which Entertainments duty is payable.

### ARTICLE III

(1) The Treasurer of the States may make arrangements:—

- (a) For the supply of States' tickets which shall be supplied at the face value of the stamp printed on them with the addition of a reasonable charge for the printing and material of the tickets;
- (b) For the stamping of the proprietor's tickets with an impressed stamp denoting duty.
- (c) For the sale of adhesive stamps denoting the duty.

The impressed and adhesive stamps used for the payment of the duty shall be those which shall from time to time be authorised by the Treasurer of the States.

(2) No person shall purchase any States' ticket or any adhesive stamp, except from a person duly authorised by the Treasurer of the States to sell the same: provided always that nothing in this regulation shall apply to a person purchasing a States' ticket or adhesive stamp from the proprietor of the entertainment for the purpose of being admitted to the entertainment.

(3) Subject to the provisions of these Regulations or except as allowed by the Treasurer of the States no person shall mark or cause to be marked in any manner any States' ticket or adhesive stamp.

(4) No person, other than an officer duly appointed by the Treasurer of the States, shall imprint or impress any impressed or embossed stamp upon any ticket issued or used, or intended to be issued or used, for the purpose of authorising admission to an entertainment.

(5) If any person acts in contravention of any of the dispositions of subsections 2, 3 and 4 of this Article he shall be liable in respect of each offence to a fine, at the discretion of the Court, which shall not exceed Fifty Pounds.

#### ARTICLE IV

Admission  
tickets

(1) The proprietor shall not issue or have in his possession at the place of entertainment any ticket being a ticket authorising or intended to be issued for the purpose of authorising any person to be admitted to the entertainment unless the price of admission is legibly printed, stamped, or otherwise marked on the ticket.

For the purpose of this Regulation the price of admission means the price either inclusive or exclusive of the duty, and there shall be printed on every such ticket as aforesaid a statement whether the price printed thereon in accordance with the requirements of this

Regulation includes the duty or excludes the duty, as the case may be.

Provided that where States' tickets issued under Article III of these Regulations are used it shall not be an infringement of this Article if, instead of the particulars therein prescribed, there are legibly printed on such tickets the maximum and minimum limits of the admission prices to which the amount of duty printed thereon is appropriate.

Provided also that with respect to existing stocks of tickets held by a proprietor at the time of the coming into force of these Regulations the Treasurer of the States may by order in writing under his hand waive the requirements of this Regulation such waiver to remain in force for so long as the Treasurer of the States may determine.

(2) The proprietor shall not issue an adhesive stamp to any person otherwise than securely fixed to a ticket issued for the purpose of authorising admission to the entertainment.

(3) The proprietor shall not on any payment for admission to the entertainment being made issue in respect of that payment any ticket authorising admission to the entertainment other than a States' ticket denoting the proper amount of duty chargeable in respect of that payment, or a proprietor's ticket bearing an impressed or adhesive stamp denoting that amount.

The provisions of this Regulation shall not apply in any case where the proprietor of the entertainment has made arrangements approved by the Treasurer of the States for furnishing returns of payments for admission and has given security to the satisfaction of the Treasurer of the States for the payment of duty.

(4) If any person acts in contravention of or fails to comply with any of the requirements of this Article he shall be liable in respect of each offence to a fine, at the discretion of the Court, which shall not exceed Fifty Pounds.

## ARTICLE V

Regulations  
for the  
use of  
tickets

(1) Subject to the provisions of these Regulations the proprietor shall not deface, cut, tear, or diminish any States' ticket before it is issued to the person paying for admission, or any proprietor's ticket bearing an impressed or adhesive stamp before such ticket is so issued, or admit any person to an entertainment with a States' ticket, or a proprietor's ticket which has been defaced, cut, torn, or diminished.

(2) No person being the holder of a States' ticket or of a proprietor's ticket, issued for the purpose of authorising admission to an entertainment, shall deface, cut, tear, or diminish such ticket.

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment with a States' or proprietor's ticket, and every person about to be so admitted with such a ticket shall, immediately before admission to the entertainment, deliver the ticket to the person who is collecting the tickets.

(4) When a ticket is so collected the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket into two portions across the stamp, and shall return one portion of the torn ticket to the person to be admitted to the entertainment and shall retain and keep till midday on the day following the conclusion of the entertainment the other portion thereof.

(5) If any person acts in contravention of or fails to comply with any of the requirements of this Article he shall be liable in respect of each offence to a fine, at the discretion of the Court, which shall not exceed Fifty Pounds.

## ARTICLE VI

(1) The proprietor shall not issue any States' ticket purporting or intended to authorise the admission of more than one person, and shall not admit to the entertainment more than one person by virtue of one States' ticket.

No person shall make use of one States' ticket for the purpose of obtaining or attempting to obtain admission to an entertainment for himself together with any other person.

(2) Where the proprietor issues any ticket purporting or intended to authorise the admission to the entertainment of more than one person, he shall cause the ticket to be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket, and he shall not admit to the entertainment by virtue of that ticket a greater number of persons than that marked on the ticket.

For the purpose of calculating the duty chargeable in such a case there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket, and each of those payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of persons so authorised.

(3) Where the proprietor issues tickets in the form of a book or sheet he shall print on each such ticket either the price of admission chargeable in respect of a single ticket, or the number of tickets in the book or sheet together with the total sum paid therefor.

Unless the proprietor has made arrangements approved by the Treasurer of the States for furnishing returns of payments and has given security to the satisfaction of the Treasurer of the States for payment of the duty, he shall, before issuing any such book or sheet of tickets as aforesaid:—

- (a) either affix to each ticket in such book or sheet an adhesive stamp appropriate to the sum payable in respect of a single ticket; or
- (b) affix to the cover of the book or the principal part of the sheet an adhesive stamp or stamps equal to the aggregate amount of duty payable in respect of all the tickets in the book or sheet; or

- (c) cause the cover of the book or the principal part of the sheet to be impressed with a stamp equal to the aggregate amount of duty payable in respect of all the tickets in the book or sheet:

Where the book or sheet has been stamped by means of an impressed or an adhesive stamp on the cover of the book or the principal part of the sheet as aforesaid, the proprietor shall forthwith deface the stamp by writing in ink on the face of the stamp the date of issue of the book or sheet, and such stamp shall not be required to be defaced at the time of admission to the entertainment in the manner prescribed by Article V (4) hereof.

(4) Where the duty is calculated and paid on a lump sum paid for a season ticket or for a ticket authorising admission to any entertainment during a certain period of time, the proprietor shall before issuing the ticket mark it with the name of the person to whom it is to be issued, and shall not admit to the entertainment by virtue of that ticket any person other than the person named on the ticket, and no person other than the person named on the ticket shall obtain or attempt to obtain admission to the entertainment by virtue of that ticket.

Unless the proprietor of the entertainment has made arrangements approved by the Treasurer of the States for furnishing returns of payments for admission and has given security to the satisfaction of the Treasurer of the States for the payment of duty he shall, before issuing any such ticket as aforesaid:

- (a) either affix thereto an adhesive stamp denoting the proper amount of duty chargeable thereon;  
or
- (b) cause the ticket to be impressed with a stamp denoting that amount;

and shall deface the stamp by writing in ink on the face thereof the date of issue of the ticket, and any such stamp shall not require to be defaced at the time of admission to the entertainment in the manner prescribed in Article V (4) hereof.

(5) The proprietor shall not admit any person to the entertainment without payment unless that person is the holder of a ticket or other document entitling him to be admitted without payment and clearly marked "Complimentary" or "Free", or of a badge recognised by the proprietor as entitling the holder thereof to be so recognised.

No person shall enter or otherwise obtain admission to an entertainment without payment unless he is the holder of such a ticket, document, or badge as aforesaid.

(6) Where the duty is calculated and paid on a lump sum paid as a subscription or contribution to any club, association, or society, the committee or other persons responsible for the management of the club, association, or society, shall issue to the person making the payment a card of membership or other voucher, and shall before issuing such card or voucher mark it with the name of the person to whom it is to be issued. The said committee or other persons shall not admit to the entertainment by virtue of any card or voucher so issued as aforesaid any person other than the person so named on such card or voucher, and no person other than the person so named shall obtain or attempt to obtain admission to the entertainment by virtue of that card or voucher.

Unless the said committee or other persons have made arrangements approved by the Treasurer of the States for furnishing returns of payments for admission and have given security to the satisfaction of the Treasurer of the States for the payment of duty they shall, before issuing such card or voucher:—

- (a) either affix thereto an adhesive stamp denoting the proper duty; or
- (b) cause the card or voucher to be impressed with a stamp denoting such duty,

and shall deface the stamp by writing in ink on the face of the stamp the date of issue of the card or voucher, and such stamp shall not be required to be defaced at the

time of admission to the entertainment in the manner prescribed in Article V (4) hereof.

(7) If any person acts in contravention of or fails to comply with any of the requirements of this Article he shall be liable in respect of each offence to a fine, at the discretion of the Court, which shall not exceed Fifty Pounds.

## ARTICLE VII

Records  
and  
inspections

(1) The Treasurer of the States may require a proprietor to keep registers of payments for admission and records of all States' tickets and adhesive stamps purchased and used, and of all proprietors' tickets bearing an impressed stamp stamped and used in such form as the Treasurer of the States may prescribe, and to issue tickets in such manner as the Treasurer of the States may prescribe, and it shall be the duty of the proprietor to comply with such requirements.

(2) Any officer authorised by the Treasurer of the States may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable times, with a view to seeing whether the provisions of these Regulations are being complied with, and any person who prevents or obstructs the entry of any officer shall be guilty of a contravention within the meaning of sub-section (5) of this Article.

(3) The proprietor shall at all reasonable times on demand by an officer produce to that officer books and records kept by the proprietor in connection with the entertainment, and all States' or other tickets and all portions of any tickets and all adhesive stamps for the time being in his possession, and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

(4) Every person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements approved by the Treasurer of the

States for furnishing returns of payments for admission and given security to the Treasurer of the States for the payment of duty, shall upon demand made during the course of or immediately before or after the entertainment produce to the officer the ticket, badge, card of membership, voucher, or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted, bearing a stamp defaced in accordance with Article V (4) hereof, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket by means of which he was admitted was taken.

(5) If any person acts in contravention of, or fails to comply with any of the requirements of this Article he shall be liable in respect of each offence to a fine, at the discretion of the Court, which shall not exceed Fifty Pounds.

#### ARTICLE VIII

Where a proprietor has made arrangements approved by the Treasurer of the States for furnishing returns of payments for admission, and has given security for the payment of the duty, the Treasurer of the States may at any time thereafter, either on his own motion or at the request of the proprietor, and without prejudice to the powers of the Treasurer of the States subsequently to grant his approval to any arrangements, declare that any arrangements so approved shall on the date specified in that behalf in the declaration cease to be in force, and the arrangements shall cease to be in force accordingly.

#### ARTICLE IX

The Treasurer of the States may make orders 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.

If any person acts in contravention of or fails to comply with the requirements of any such order he shall be liable in respect of each offence to a fine, at the discretion of the Court, which shall not exceed Fifty Pounds.