

**Ordonnance supplémentaire à l'Ordonnance provisoire
relative à la Perception de la Taxe sur la Recette
des Divertissements
(Le 9 février 1935)**

Vu l'Ordre de Sa Majesté en Conseil enregistré sur les Records de cette Ile le 5 juin 1934 sanctionnant la loi intitulée "Loi amplifiant les Pouvoirs de Réglementation par Ordonnance de la Perception de la Taxe sur la Recette des Divertissements":

Vu aussi la Délibération des Etats en date du 30 janvier 1935 relative aux définitions des mots "entertainment" et "admission":

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

1.— L'Article I sous le titre "Regulations" contenu dans la Cédule annexée à l'Ordonnance provisoire relative à la Perception de la Taxe sur la Recette des Divertissements passée le 2 juillet 1932 est présentement rappelé et sera l'Article qui suit substitué à sa place pour former désormais partie de la dite Cédule: —

REGULATIONS

ARTICLE I

Definitions (1) In these Regulations: —

The expression "entertainment" includes any exhibition, performance, amusement, game, or sport, to which persons are admitted for payment. The expression "admission to an entertainment" includes admission to any place in which the entertainment is held.

The expression "admission" means admission as a spectator or one of an audience.

The expression “ proprietor ” in relation to any entertainments includes any person responsible for the management thereof.

The expression “ States’ ticket ” means a ticket supplied by the Treasurer of the States imprinted or impressed with a stamp denoting duty.

The expression “ proprietor’s ticket ” means a ticket supplied by the proprietor and bearing either an impressed or an adhesive stamp denoting that the proper duty has been paid.

The expression “ officer ” means any person appointed or authorised by the Treasurer of the States.

The expression “ duty ” means Entertainments duty.

The expression “ stamp ” means a stamp for the time being authorised or approved by the Treasurer of the States for the payment of Entertainments duty.

(2) Any reference in these Regulations to admission to a place of entertainment or to a person admitted to a place of entertainment shall be deemed to include a reference to the admission to another part of the place of entertainment for admission to which part a payment involving duty or more duty is required of a person who has been admitted to one part of that place of entertainment, and to such a person admitted to such other part of the place of entertainment, and these Regulations shall have effect accordingly.