

## CHAPTER 104.

## ENTERTAINMENTS DUTY.

[No. XXII of 1927.]

[13th August, 1927.]

1. This Ordinance may be cited as the *Entertainments Duty Ordinance*. Short title.

2. In this Ordinance, unless the context otherwise Interpreta-  
tion. requires,—

“entertainments duty” means the duty imposed by any tax Ordinance in respect of an entertainment;

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

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

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

“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 duty or more duty is required;

“proprietor,” in relation to any entertainment, includes anyone responsible for the management thereof;

“commissary” means a commissary of taxation and includes the Chief Commissary.

3.—(1) No one shall be admitted for payment to any entertainment where the payment is subject to entertainments duty except—

Duty on  
payments for  
admission to  
entertain-  
ments.

(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 chief commissary, through a barrier, 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 Chief Commissary for furnishing returns of the payment for admission to the entertainment and has given security, up to an amount and in a manner approved by the Chief Commissary, for the payment of duty.

(2) If anyone is admitted for payment to a place of entertainment and the provisions of this section are not observed, the person admitted and the proprietor of the entertainment to which he is admitted shall be liable in respect of each offence to a penalty, in the case of the person admitted not exceeding twenty-four dollars and in the case of the proprietor not exceeding two hundred and forty dollars, and the proprietor shall in addition be liable to pay any duty which should have been paid.

(3) 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.

(4) Entertainments duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor and, if the amount of duty is less than one hundred dollars, without prejudice to any other means of recovery, may be recovered by the Chief Commissary as a civil debt.

Penalty.

Supplemental provisions as to entertainments duty.

4.—(1) The Governor in Council may make regulations for securing the payment of entertainments duty and generally for carrying into effect the provisions of this Ordinance as to entertainments duty, and in particular for—

(a) the supply and use of stamps or stamped tickets, or the stamping of tickets sent to be stamped, and securing the defacement of stamps when used; and

(b) the use of tickets covering the admission of more than one person and the calculation of the duty thereon, and the payment of duty on the transfer from one part of a place of entertainment to another; and

(c) controlling the use of barriers or mechanical contrivances (including the prevention of the use of the barrier or mechanical contrivance for payments of a different amount), and securing proper records of admission by means of barriers or mechanical contrivances.

(2) Anyone who acts in contravention of or fails to comply with any of the regulations shall be liable in respect of each offence to a penalty not exceeding two hundred and forty dollars. Penalty.

(3) (a) Any police officer, commissary, or anyone authorised by the Chief Commissary for the purpose, may enter a 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 this Ordinance, or any regulations made hereunder, as to entertainments duty are being obeyed.

(b) Anyone who prevents or obstructs the entry of an officer so authorised shall be liable on summary conviction to a penalty not exceeding one hundred dollars. Penalty.

(4) The provisions (including the penal provisions of the Stamp Duties Management Ordinance, and section eighty-one of the Post and Telegraph Ordinance, shall apply to stamps used for denoting entertainments duty. Chapter 43.  
Chapter 185.

5. All penalties for a breach of this Ordinance or any regulations made hereunder shall be recoverable under the Summary Jurisdiction Ordinances. Recovery of penalties.

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