

CHAPTER 304.

ENTERTAINMENTS DUTY.

Entertainments Duty Regulations.

ARRANGEMENT OF REGULATIONS.

REGULATION.

1. Short title and interpretation.
2. Prohibition of marking stamps.
3. Prohibition of purchasing stamps from unauthorised persons.
4. Price of admission to be printed on tickets.
5. Adhesive stamps not to be issued except on tickets.
6. No tickets other than stamped tickets to be issued on payments made for admission.
7. Stamps to be issued undefaced and defaced subsequently.
8. Provision as to a ticket used for admitting more than one person.
9. Provisions as to persons admitted without payment.
10. Provisions as to arrangements for furnishing returns.
11. Use of barriers or mechanical contrivances for registering admissions.
12. Application for exemption.
13. Transfer to different parts of place of entertainment.
14. District Commissioner may require records to be kept and tickets to be issued in prescribed forms.
15. Production of tickets, stamps, vouchers, and records.
16. Application for repayment of duty.

COLLECTION OF DUTY.

REGULATIONS

*made by the Governor in Council under section 4 on the
3rd September, 1928.*

Regs. 3rd
Sept., 1928.

1. (1) These regulations may be cited as the Entertainments Duty Regulations.

Short title
and interpre-
tation.

(2) In these regulations the following expression has the meaning in this section assigned to it.

“adhesive stamp” means an adhesive stamp denoting duty.

2. Subject to the provisions of these regulations no person shall mark or caused to be marked in any manner any adhesive stamp.

Prohibition
of marking
stamps.

Prohibition of purchasing stamps from unauthorised persons.

3. No person shall purchase any adhesive stamp except from the district commissioner :

Provided always that nothing in this regulation shall apply to a person purchasing an adhesive stamp from the proprietor for the purpose of being admitted to the entertainment.

Price of admission to be printed on tickets.

4. The proprietor shall not issue or have in his possession at the place of entertainment any ticket being a ticket authorising or intending 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.

Adhesive stamps not to be issued except on tickets.

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

No tickets other than stamped tickets to be issued on payments made for admission.

6. (1) 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 ticket to which is affixed an adhesive stamp denoting the proper amount of duty chargeable in respect of that payment.

(2) The provisions of this regulation shall not apply in any case where the proprietor of the entertainment has made arrangements approved by the district commissioner for furnishing returns of payments for admission and has given security to his satisfaction for the payment of duty.

Stamps to be issued undefaced and defaced subsequently.

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

(2) No person being the holder of a ticket to which an adhesive stamp is affixed, issued for the purpose of authorising admission to an entertainment, shall deface, cut, tear, or diminish the stamp.

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment with a ticket bearing an adhesive stamp, 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.

8. (1) 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.

Provision as to a ticket used for admitting more than one person.

(2) 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 the persons so authorised.

9. (1) 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, so to be admitted.

Provisions as to persons admitted without payment.

(2) 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.

10. (1) If any proprietor desires to make such arrangements as are mentioned in subsection (1) of section 3 of the Entertainments Duty Ordinance, he shall make an application in writing to the district commissioner in such form as he may direct.

Provisions as to arrangements for furnishing returns.

(2) If the district commissioner thinks fit to approve the arrangements, he shall signify his approval in writing and shall specify the date on which the arrangements are to take effect.

(3) If the approval of the district commissioner is expressed to be granted subject to the compliance by the proprietor with any conditions, it shall be his duty to comply with those conditions.

(4) The district commissioner may at any time, either on his own motion or on an application made to him in writing by the proprietor, and without prejudice to his power subsequently to grant his approval to any arrangements, declare that any arrangements so approved shall, on the date specified on that behalf in the declaration cease to be in force, and the arrangements shall cease to be in force accordingly.

Use of barriers or mechanical contrivances for registering admissions.

11. (1) The proprietor of any entertainment who desires admission to be through a barrier or by means of a mechanical contrivance which automatically registers the number of persons admitted to such entertainment shall, before the entertainment, submit specifications of such barrier or mechanical contrivance to the district commissioner for his approval. A separate barrier or contrivance shall be provided for admission to each part of the place of entertainment, the price of admission to which involves payment of a different amount of duty.

(2) The proprietor shall obey any directions given him by the district commissioner as to the use of the barrier or contrivance, or as to the checking of the numbers registered.

Application for exemption.

12. If the proprietor of any entertainment claims that duty ought not to be charged on admission to that entertainment by reason of the provisions of any Tax Ordinance for the time being in force, he shall, not less than seven days before the date on which the entertainment is to be held, make an application to the district commissioner claiming exemption accordingly.

(2) An application for the purposes of this regulation shall be made in such form as the district commissioner may prescribe, and the applicant shall truly furnish to the district commissioner all particulars which he may require in connection with the said application.

(3) Where the district commissioner is satisfied that having regard to the provisions of the enactment aforesaid duty is not, or if certain conditions are complied with, will not be, chargeable, he shall grant to the applicant a certificate in writing to that effect.

(4) Where any such certificate as aforesaid is granted the district commissioner may, if he thinks it necessary so to do for the protection of the revenue, require the proprietor to

comply with any conditions specified in the certificate, and it shall be the duty of the proprietor to comply with the conditions so specified.

13. 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 another part of the place of entertainment and these regulations shall have effect accordingly.

Transfer to different parts of place of entertainment.

14. The district commissioner may, if he thinks it necessary so to do for the protection of the revenue, require a proprietor to keep registers of payments for admission and records of adhesive stamps purchased and used, in such form as he may prescribe, and to issue tickets in such form and manner as he may prescribe, and it shall be the duty of the proprietor to comply with such requirements.

District commissioner may require records to be kept and tickets to be issued in prescribed forms.

15. (1) The proprietor shall at all reasonable times on demand by any district commissioner or officer of the Audit Department produce to such officers all books and records kept by the proprietor in connection with any entertainment, all tickets and all portions of any tickets and all adhesive stamps for the time being in his possession, and shall allow such officers to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

Production of tickets, stamps, vouchers, and records.

(2) A person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements approved by the district commissioner for furnishing returns of payments for admission and given security to his satisfaction for the payment of duty, shall upon demand made during the course of, or immediately before or after the entertainment, produce to any district commissioner 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 regulation 7(4).

16. Every application for repayment of duty shall be made in such form as the district commissioner may prescribe, and the applicant shall truly furnish to the district commissioner all particulars required by him in relation to such application.

Application for repayment of duty.