STATUTORY INSTRUMENTS

1973 No. 728

CINEMATOGRAPHS AND CINEMATOGRAPH FILMS

BRITISH FILMS (FINANCE)

The Cinematograph Films (Collection of Levy) (Amendment No. 3) Regulations 1973

Laid before Parliament in draft

Made - - - 12*th April* 1973

Coming into operation in accordance with Regulation 1

Whereas a draft of these Regulations has been laid before Parliament and approved by Resolution of each House pursuant to section 2(7) of the Cinematograph Films Act 1957(**a**), as amended and extended by the Films Act 1970(**b**):

Now, therefore, the Secretary of State in exercise of powers conferred by section 2 of the Cinematograph Films Act 1957, as so amended and extended, and now vested in him(**c**), and after consultation with the Cinematograph Films Council, hereby makes the following Regulations:—

1. These Regulations may be cited as the Cinematograph Films (Collection of Levy) (Amendment No. 3) Regulations 1973 and shall come into operation on the day after they are made.

2. The Interpretation Act 1889(**d**) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

3. The Cinematograph Films (Collection of Levy) Regulations 1968(**e**), as amended(**f**), shall have effect, in relation to each consecutive period of 4 weeks in respect of which levy is payable under Regulation 4 of those Regulations being a period ending after the date of operation of these Regulations, as if there were added the following paragraph to Regulation 3, that is to say,—

(**a**) 1957 c. 21.
(**b**) 1970 c. 26.
(**c**) S.I. 1970/1537 (1970 III, p. 5293).
(**d**) 1889 c. 63.
(**e**) S.I. 1968/1077 (1968 II, p. 2905).
(**f**) The amending Regulations do not expressly relate to the subject matter of these Regulations.

"(4) For the purposes of this Regulation and of the Schedule hereto the amount of any payment for admission to an entertainment shall be deemed to be the amount actually paid for admission thereto less the amount of value added tax payable in respect of the amount actually paid."

12th April 1973.

Anthony Grant,
Parliamentary Under Secretary of State,
Department of Trade and Industry.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations further amend the Cinematograph Films (Collection of Levy) Regulations 1968 by excluding value added tax from the payments, by reference to which levy and exemption from levy is computed, received by the person liable to pay levy for admission to entertainments.

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