1960 No. 1185

The Cinematograph Films (Collection of Levy) (Amendment) Regulations, 1960

Laid before Parliament in draft

Made - - - - 13*th July*, 1960

Coming into Operation 24*th July*, 1960

Whereas a draft of these Regulations has been laid before Parliament and approved by Resolution of each House pursuant to subsection (7) of section 2 of the Cinematograph Films Act, 1957(a) (hereinafter referred to as "the Act"):—

Now, therefore, the Board of Trade in pursuance of the powers conferred upon them by section 2 of the Act, and after consultation with the Cinematograph Films Council, hereby make the following Regulations:—

1. The Cinematograph Films (Collection of Levy) Regulations, 1960(b), shall have effect subject to the following amendments:—

(1) for Regulation 3 there shall be substituted the following Regulation:—

"3.—(1) Subject to the provisions of this Regulation, the levy shall be computed by reference to the payments received by the person liable to pay the levy for admission to entertainments taking place during any period mentioned in Regulation 2 of these Regulations at any theatre and, in respect of each such payment, at the rate of one-ninth of the amount by which the total amount of that payment exceeds elevenpence.

(2) In computing the amount of the levy under paragraph (1) of this Regulation the following payments for admission to entertainments shall be left out of account, that is to say—

(*a*) any payment for admission to an entertainment which falls within a description contained in the Schedule to these Regulations;

(*b*) payments for admission during a week to entertainments at a theatre if the total of the payments for admission during that week to entertainments at that theatre, other than entertainments falling within a description of charitable entertainments in the Schedule to these Regulations (hereinafter referred to as "charitable entertainments") and entertainments organised wholly or mainly for children outside the normal hours of that theatre being premises in respect of which consent has been given by the licensing authority under the provisions of Section 4 of the Cinematograph Act, 1952(c) (hereinafter referred to as "children's entertainments"), does not exceed £250.

(a) 5 & 6 Eliz. 2. c. 21. (b) S.I. 1960/726 (Pt. I, p. 555, of this vol.).
(c) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 68.

(3) Where the total of the payments for admission during a week to entertainments at a theatre less payments for admission to charitable entertainments and children's entertainments exceeds £250 but the excess is less than an amount computed by reference to all payments for admission to entertainments in accordance with the preceding provisions of this Regulation, the levy payable by reference to those payments shall be a sum equal to the excess and not the amount computed as aforesaid.

(4) If the total amount computed in accordance with the foregoing provisions of this Regulation by reference to payments for admission to any theatre in any week exceeds the total amount ascertained by—

adding the amount which would have been computed in accordance with those provisions if the rate therein prescribed had been one tenth, to an amount calculated by deducting £20 from one third of the total amount of the sums by which the payments received for admission to that theatre during that week exceed 1s. 6d.

then the amount of levy payable in respect of entertainments during that week at that theatre shall be an amount equal to the total amount so ascertained.";

(2) in the proviso to Regulation 4 for the words "for exemption from entertainments duty in respect of an entertainment" there shall be substituted the words "that an entertainment falls within a description contained in the Schedule to these Regulations";

(3) the Schedule to these Regulations shall be added as a Schedule and the provisions of that Schedule shall have effect for the purpose of determining whether or not an entertainment falls within a description contained therein and for purposes supplementary thereto.

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

3. These Regulations may be cited as the Cinematograph Films (Collection of Levy) (Amendment) Regulations, 1960, and shall come into operation on the 24th day of July, 1960.

Dated this 13th day of July, 1960.

John Rodgers,
Parliamentary Secretary
to the Board of Trade.

(a) 52 & 53 Vict. c. 63.

SCHEDULE

Exemptions from Levy

PART I

Descriptions of Entertainments

Educational Entertainments

1. An entertainment which is wholly educational.

2. An entertainment which is provided by a non-profit making body established and conducted for partly educational purposes.

Charitable Entertainments

3. An entertainment which is provided by a non-profit making body of a permanent character established and conducted wholly for charitable purposes consisting in the provision of entertainments.

4. An entertainment the net takings of which are wholly devoted to philanthropic or charitable purposes and either—

(*a*) the expenses do not amount to more than one half of the gross takings ; or

(*b*) the entertainment is provided—

(i) by a body of a permanent character established and conducted wholly or partly for philanthropic or charitable purposes and not regularly engaged in providing entertainments by way of business ; or

(ii) by a miners' welfare institute established and conducted for the purpose of social welfare activities within the meaning of the Miners' Welfare Act, 1952 ;

and the expenses added to an amount equal to the levy which would have been payable apart from this provision are less than the gross takings by at least one twentieth of the latter.

For the purposes of this paragraph "expenses" means the expenses incurred in connection with the entertainment by the person providing it, whether in respect of the production of the entertainment or any other matter (but not including the levy which is in question or any sums required under section one of the Sunday Entertainments Act, 1932, to be paid to any person for the purpose of being applied to charitable objects nor any part of the expenses so incurred which is met otherwise than out of the gross takings): "gross takings" means the sums received by that person in connection with the entertainment, whether payments for admission, for programmes, refreshments or the like, for rights of reproduction or for any other matter (but not including any donation made towards defraying the costs of the entertainment): and "net takings" means the gross takings so far as not used to meet expenses.

Indoor Entertainments in rural Areas

5. Any entertainment which is given in a borough, urban district or rural parish within the meaning of the Local Government Act, 1933 (or, in Scotland a small burgh within the meaning of the Local Government (Scotland) Act, 1947, landward parish or landward part of a parish partly landward and partly burghal) with a population of not more than three thousand or (if it is more than three thousand) not more than six hundred and forty to the square mile, except—

(*a*) entertainments given elsewhere than in a building attached to permanent foundations ; and

(*b*) entertainments at which seating accommodation is provided for more than four hundred people.

For the purposes of this paragraph, the population of any area shall be taken according to the last published census as it would be taken for the purposes of the said Acts of 1933 or 1947, as the case may be, unless since the date of that census there has been a movement of population into or out of the area on such a scale as substantially to alter the character of the area as a whole.

PART II

Supplementary Provisions

6. For the purposes of this Schedule, "non-profit-making body" means a body of persons (whether incorporated or not) which is not established or conducted for profit.

7. Where a description contained in this Schedule includes a condition relating to the person providing the entertainment, an entertainment which is provided by two or more persons in combination, shall be deemed not to fall within that description unless the condition is satisfied in relation to each of those persons.

8. Except, as otherwise provided, an entertainment shall be deemed not to fall within a description contained in this Schedule, unless, before the entertainment is given, it is shown to the satisfaction of the Commissioners of Customs and Excise that the entertainment falls within such a description but where a claim that an entertainment falls within such a description is allowed after the entertainment is given, effect shall be given to it by repayment of levy.

9. A claim that an entertainment falls within a description contained in this Schedule may be allowed after the entertainment is given in any case where the Commissioners of Customs and Excise are satisfied that there is sufficient reason for the delay in making or establishing the claim.

10. A claim that an entertainment falls within the description contained in paragraph 4 of this Schedule may be made either before or after the entertainment is given; and where the claim is made beforehand, the Commissioners of Customs and Excise may allow the claim if in their opinion the entertainment will fall within the description according to the probable amounts of the gross takings and expenses, or may postpone a decision on the claim until those amounts are ascertained.

11. If on a claim that an entertainment falls within the description contained in paragraph 1 of this Schedule there is any dispute as to whether the entertainment is wholly educational, that question shall be decided by the Minister of Education or, in the case of entertainments in Scotland, by the Secretary of State for Scotland.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations amend the Cinematograph Films (Collection of Levy) Regulations, 1960, by increasing the rate of levy payable thereunder from one tenth of the excess over eleven pence of payments for admission to one ninth of that excess. However they provide that no exhibitor shall be called upon to pay more as a result of the new rate of levy than he would formerly have been called upon to pay by way of levy and Entertainments Duty combined.

The Regulations also provide for continuing the exemption from levy of entertainments which were formerly so exempt as a result of being exempt from Entertainments Duty, for raising the limit of exemption for small cinemas from £150 to £250 and for allowing the exclusion of takings at charitable entertainments and children's matinees when determining whether the exemption limit is reached.