BRITISH FILMS (FINANCE)

1960 No. 726

The Cinematograph Films (Collection of Levy) Regulations, 1960

Laid before Parliament in draft

Made - - - - 12*th April*, 1960

Coming into Operation 17*th April*, 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:—

Persons to whom the Regulations apply

1. These Regulations shall apply to every person who is, on the 17th day of April, 1960, carrying on the business of exhibiting to the public cinematograph films of a width exceeding sixteen millimetres or who thereafter commences to carry on such a business.

Payment of Levy

2. Every person to whom these Regulations apply shall, in respect of the period of 26 weeks commencing on the 17th day of April, 1960, and in respect of each of the following seven consecutive periods of fifty-two weeks in which at any time he carries on such a business, pay to the Commissioners of Customs and Excise an amount computed in accordance with the provisions of Regulation 3 of these Regulations.

Computation of levy

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 10 per cent. of the amount by which the total amount of that payment (not excluding the amount of the entertainments duty (if any) chargeable thereon) 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 in respect of which exemption from entertainments duty has been allowed by the Commissioners of Customs and Excise;

(a) 5 & 6 Eliz. 2. c. 21.

(*b*) payments for admission during a week to entertainments at a theatre if the total of the payments, less the entertainments duty (if any) chargeable thereon, for admission during that week to entertainments at that theatre does not exceed £150.

(3) Where the total of the payments, less the entertainments duty (if any) chargeable thereon, for admission during a week to entertainments at a theatre exceeds £150 but the excess is less than an amount computed by reference to those payments 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) Where exemption from entertainments duty in respect of an entertainment has been allowed by the Commissioners of Customs and Excise after the payments for admission thereto have been taken into account in computing levy which has already been paid, the person who has paid the levy shall be entitled—

(*a*) to deduct, from the amounts next paid by him in pursuance of these Regulations after the date on which such exemption was allowed, the excess (if any) of the amount of the levy actually paid over the amount which would have been paid if, in computing the levy, those payments had been left out of account; or

(*b*) if there are no further amounts to be paid by him in pursuance of these Regulations, to repayment of the excess (if any) by the Commissioners of Customs and Excise.

Time for payment

4. Each amount of levy shall be paid within the period of 5 days after the end of the week in which the entertainments, by reference to the payments for admission to which that amount is computed, took place:

Provided that, where at the end of that period a claim for exemption from entertainments duty in respect of an entertainment is under consideration by the Commissioners of Customs and Excise, the amount of levy (if any) to be paid by reference to the payments for admission to that entertainment shall be paid within 5 days after the date on which the decision of the Commissioners on that claim is notified to the claimant.

Revocation

5. The Cinematograph Films (Collection of Levy) Regulations, 1957(**a**), and the Cinematograph Films (Collection of Levy) (Amendment) Regulations 1958(**b**), are hereby revoked.

Interpretation

6.—(1) In these Regulations—

"entertainment" means an entertainment at which films are exhibited to the public;

"week" means a period of 7 days ending at the end of a Saturday;

"theatre" has the same meaning as in the Cinematograph Films Act, 1938(**c**), as set out in the Second Schedule to the Cinematograph Film Act, 1948(**d**).

(**a**) S.I. 1957/1341 (1957 I, p. 344).
(**b**) S.I. 1958/837 (1958 I, p. 292).
(**c**) 1 & 2 Geo. 6. c. 17.
(**d**) 11 & 12 Geo. 6. c. 23.

(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, and as if these Regulations and the Regulations hereby revoked were Acts of Parliament.

Citation and commencement

7. These Regulations may be cited as the Cinematograph Films (Collection of Levy) Regulations, 1960, and shall come into operation on the 17th day of April, 1960.

Dated this 12th day of April, 1960.

John Rodgers,
Parliamentary Secretary to the Board of Trade.

EXPLANATORY NOTE

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

These Regulations consolidate the Cinematograph Films (Collection of Levy) Regulations, 1957, and the Cinematograph Films (Collection of Levy) (Amendment) Regulations, 1958.

They also amend those Regulations by providing that in future the levy shall be paid by exhibitors of all films exceeding 16 mm. in width and not only, as hitherto, by exhibitors of standard 35 mm. films.

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