ENTERTAINMENTS DUTY

1955 No. 1239

The Entertainments Duty Regulations, 1955

Made - - - -	3*rd August*, 1955
Laid before Parliament	10*th August*, 1955
Coming into operation	15*th August*, 1955

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by subsection (1) of section two of the Finance (New Duties) Act, 1916(**a**), hereby make the following Regulations :—

1.—(1) In these Regulations unless the context otherwise requires—

" admission " means admission to an entertainment, and includes the transfer from one part of a place of entertainment to another, and " admit " and " admitted " shall be construed accordingly ;

" approved arrangements " means arrangements approved by the Commissioners for furnishing returns of the payments for admission ;

" duty " means entertainments duty ;

" issue " in relation to a ticket means deliver as entitling any person to be admitted ;

" proprietor " means proprietor of an entertainment, and includes any person responsible for the management thereof and any person on whose behalf payments for admission to an entertainment are received ;

" stamp " means an adhesive or imprinted stamp denoting the payment of duty and, in relation to a ticket, " stamped " means bearing a stamp ;

" ticket " means a ticket or document of any kind issued or to be issued in respect of a payment chargeable with duty, and " season ticket " includes a ticket authorising admission to a series of entertainments or to any entertainment during a certain period of time.

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

2. A proprietor shall not issue a ticket not having marked thereon the price of admission and a statement whether such price includes or excludes duty, nor shall he have in his possession at a place of entertainment a ticket, or part thereof, not having marked thereon the said price and statement.

3. Except as permitted by Regulation 9, 10 or 12, a proprietor shall not issue a ticket which is not stamped unless he has made approved arrangements.

4. A proprietor shall not, otherwise than in accordance with Regulation 6, 9, 10, 11 or 12, deface, cut or tear any stamp, nor admit any person having a ticket the stamp on which has been defaced, cut or torn.

5. A person to whom a ticket has been issued shall not deface, cut or tear the ticket or any stamp thereon, but immediately before being admitted shall deliver the ticket to a person collecting tickets at the place of entertainment.

(**a**) 6 & 7 Geo. 5. c. 11. (**b**) 52 & 53 Vict. c. 63.

6. When any person having a ticket is about to be admitted, the proprietor shall—

(*a*) collect such ticket and tear it into two parts across any stamp thereon ;

(*b*) immediately return one part to the person from whom it was collected ; and

(*c*) retain the other part:

Provided that this Regulation shall not apply to any season ticket or card or token to which Regulation 10, 11 or 12 relates.

7. A proprietor who has retained the parts of tickets as aforesaid shall not alter them or mix them with parts of tickets collected on any other day, and shall keep them until noon on the day after that on which they were collected unless they are earlier removed by an officer of Customs and Excise.

8.—(1) A proprietor before issuing a ticket intended to authorise the admission of more than one person shall mark on the ticket the number of persons authorised to be admitted, the total price, and a statement whether that price includes or excludes duty, and shall not by virtue of such ticket admit a greater number of persons than that marked thereon.

(2) Where a ticket is issued in accordance with this Regulation, then for the purpose of calculating the duty chargeable there shall be deemed to be as many payments for admission as there are persons authorised by that ticket to be admitted, and each payment shall be deemed to be equal in amount to the total price divided by the total number of such persons:

Provided that—

(*a*) a proprietor shall not issue as authorising the admission of more than one person any ticket provided by the Commissioners, nor shall he admit more than one person by virtue of any ticket so provided ; and

(*b*) no person having a ticket so provided shall use it for the purpose of obtaining admission for himself together with any other person.

9.—(1) Before issuing a book or sheet of tickets for a single entertainment, a proprietor shall mark on each ticket—

(*a*) the price of the admission to which that ticket relates, or the total number of tickets in the book or sheet together with the total price, and

(*b*) a statement whether such price includes or excludes duty.

(2) Before issuing such a book or sheet of tickets, a proprietor, unless he has made approved arrangements, shall—

(*a*) affix to each ticket a stamp denoting payment of the duty chargeable in respect of the payment for admission to which that ticket relates ; or

(*b*) affix to the part of any such book or sheet to be retained by the holder a stamp denoting payment of the proper duty chargeable in respect of all the payments for admission to which the tickets in that book or sheet relate, and deface the stamp by marking on it in ink the date on which the book or sheet is issued.

10. Before issuing a season ticket or a book or sheet of tickets on a payment for admission to which subsection (1) of section nine of the Finance Act, 1953(**a**), relates, a proprietor shall—

(1) where he issues a season ticket—

(*a*) mark thereon the price and a statement whether that price includes or excludes duty, and

(**a**) 1 & 2 Eliz. 2. c. 34.

(*b*) unless he has made approved arrangements, affix thereto a stamp denoting payment of the proper duty and deface the stamp by marking on it in ink the date on which the ticket is issued, or

(2) where he issues a book or sheet of tickets—

(*a*) mark on each ticket the price of admission to which that ticket relates, or the number of tickets in the book or sheet together with the total price, a statement whether such price includes or excludes duty, and the date of the entertainment to which that ticket relates, and

(*b*) unless he has made approved arrangements, affix to the part of the book or sheet to be retained by the holder a stamp denoting payment of the proper duty and deface the stamp by marking on it in ink the date on which the book or sheet is issued :

Provided that instead of marking on each ticket the date referred to in paragraph (2) (*a*) of this Regulation, a proprietor may mark on the part of the book or sheet to be retained by the holder a list of the entertainments to which the book or sheet relates together with their dates, or, if the number and dates of the entertainments are not known, a statement to that effect.

11. Where payment for admission is made by means of a lump sum, not being a payment to which Regulation 10 relates, paid as a subscription or contribution to any club, association or society, or for a season ticket, and the Commissioners are of opinion that such payment represents payment for other privileges, rights or purposes besides the admission to an entertainment, the proprietor shall—

(*a*) issue to each person paying such lump sum a card or token of membership of such club, association or society, or a season ticket, having marked thereon the amount of the lump sum and a statement whether that amount includes or excludes duty, and

(*b*) unless he has made approved arrangements, before issuing any such card, token or ticket, affix thereto a stamp denoting payment of the appropriate duty and deface the stamp by marking on it in ink the date on which the card, token or ticket is issued.

12. Where a single payment is made for admission to two or more entertainments, not being a payment to which Regulation 10 or 11 relates, a proprietor shall—

(*a*) issue a season ticket or book or sheet of tickets having on the season ticket or on the part of the book or sheet to be retained by the holder the total price of admission and a statement whether such price includes or excludes duty, and

(*b*) unless he has made approved arrangements, affix to such season ticket or to the part of such book or sheet to be retained by the holder a stamp denoting payment of the proper duty, and deface the stamp by marking on it in ink the date on which the season ticket or book or sheet of tickets is issued.

13.—(*a*) A proprietor shall not admit any person without payment unless that person is the holder of a ticket marked "complimentary", "guest" or "free" or of some other token recognised by the proprietor as entitling that person to be admitted without payment, and

(*b*) no person shall obtain admission without payment unless he is the holder of such a ticket or token.

14. A person about to be admitted or who has been admitted shall at any time before he leaves the place of entertainment produce to an officer of

Customs and Excise on request the ticket or part thereof or other token entitling him to be admitted.

15. A proprietor who is required by the Commissioners to do so shall—

(*a*) keep records in such form and containing such particulars as the Commissioners may direct of payments for admission and of the purchase and use of stamps, tickets or other tokens of admission, and

(*b*) issue tickets in such form and manner as the Commissioners may direct.

16. A proprietor shall produce to an officer of Customs and Excise on request all books and records which he keeps in connection with any entertainment, and all tickets or other tokens of admission, stamps and parts of tickets and of stamps in his possession, and shall permit the officer to examine and take account of them and to remove them.

17. A proprietor who has made approved arrangements shall comply with any conditions which the Commissioners may from time to time attach to their approval.

18. A proprietor claiming that the amount of duty chargeable on any payment for admission should be determined by reference to subsection (4) of section one of the said Finance (New Duties) Act, 1916, or to section nine of the said Finance Act, 1953, shall deliver to the Commissioners such particulars in such form as they may require to enable them to determine, before the date on which the entertainment is to be held, the amount of duty chargeable.

19. A person applying to the Commissioners for repayment of duty shall, in relation to his application, deliver to them such particulars in such form as they may require.

20. A proprietor claiming that duty should not be charged in respect of any payment for admission shall deliver to the Commissioners such particulars in such form as they may require to enable them to determine, before the date on which the entertainment is to be held, whether duty is chargeable.

21. No person shall buy a stamp or, except for the purpose of obtaining admission, a stamped ticket, from any person not duly licensed to deal in stamps or not duly appointed or authorised to sell and distribute stamps.

22. The Entertainments Duty Regulations, 1921(**a**), are hereby revoked, but anything prescribed or required or authorised to be done thereunder shall be deemed to have been directed, required or authorised to be done under these Regulations in so far as it is not inconsistent therewith.

23. These Regulations may be cited as the Entertainments Duty Regulations, 1955, and shall come into operation on the fifteenth day of August, 1955.

Dated this third day of August, 1955.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

(**a**) S.R. & O. 1921/1388 (Rev. VI, p. 945: 1921, p. 227).

EXPLANATORY NOTE

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

These Regulations are made under section two of the Finance (New Duties) Act, 1916, which provides for the making of regulations confined to matters of machinery for the payment of entertainments duty. They revoke the Entertainments Duty Regulations, 1921 (made under the same Act), and re-enact the substance of them in modern form with such amendments as are necessitated by subsequent changes in the law.

The Regulations set out the conditions to be observed by proprietors of entertainments in relation to the use of entertainments duty stamps and stamped tickets of admission, including season tickets and tickets issued by clubs and associations on payment of a lump sum subscription. They also provide for the calculation of duty on tickets covering the admission of more than one person to an entertainment. The Regulations deal with arrangements for furnishing to the Commissioners returns of payments for admission instead of using stamped tickets, and with the procedure for claiming exemption from or repayment of entertainments duty and with the keeping and production of books and records.

EXCHANGE CONTROL

AUTHORISED DEALERS

1955 No. 136

The Exchange Control (Authorised Dealers) Order, 1955

Made - - - -	*26th January,* 1955
Coming into Operation	*28th January,* 1955

The Treasury, in pursuance of subsection (1) of section 42 of the Exchange Control Act, 1947(a), of that subsection as extended to the Channel Islands by the Exchange Control (Channel Islands) Order, 1947(b), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) Offices in the United Kingdom or the Channel Islands of the persons specified in the First and Second Schedules to this Order are authorised to act for the purposes of the Exchange Control Act, 1947, as authorised dealers in relation to gold.

(2) Offices in the United Kingdom or the Channel Islands of the persons specified in the Second Schedule to this Order are authorised to act for the purposes of the Exchange Control Act, 1947, as authorised dealers in relation to all foreign currencies.

2. The Exchange Control (Authorised Dealers) Order, 1954(c), the Exchange Control (Authorised Dealers) (Amendment) Order, 1954(d), and the Exchange Control (Authorised Dealers) (Amendment) (No. 2) Order, 1954(e), are hereby revoked.

(a) 10 & 11 Geo. 6. c. 14. (b) S.R. & O. 1947/2034 (Rev. VI, p. 1001: 1947 I, p. 660).
(c) S.I. 1954/261 (1954 I, p. 809). (d) S.I. 1954/326 (1954 I, p. 812).
(e) S.I. 1954/913 (1954 I, p. 813).