EXCISE DUTIES

1958 No. 1285

The Entertainments Duty Regulations, 1958

Made - - - -	1*st August*, 1958
Laid before Parliament	1*st August*, 1958
Coming into Operation	5*th October*, 1958

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by subsection (1) of section six of the Entertainments Duty Act, 1958(a), as amended by subsection (2) of section three of the Finance Act, 1958(b), hereby make the following Regulations:—

1. Except as the Commissioners otherwise permit, the proprietor shall not admit any person not having a ticket unless the admission is recorded by an automatic registering machine of a type which does not issue tickets.

2. The proprietor shall comply with the following requirements in relation to tickets issued by him:—

(*a*) each ticket (including a ticket for issue by means of an automatic registering machine) shall be a ticket not previously used and, save as hereinafter provided, shall have marked on it the price of admission including any duty chargeable;

(*b*) each ticket issued in respect of any entertainment for admission to which any payment is chargeable with duty shall be either—

(i) a ticket being one of a series of consecutively numbered tickets,

(ii) a ticket for a particular seat or box stating the date of admission and, if more than one entertainment is given at the same place of entertainment on that date, the particular entertainment to which the ticket relates, or

(iii) a season ticket;

(*c*) a ticket issued in respect of a payment chargeable with duty shall not be of a kind or of a series used for issue in respect of a payment not chargeable with duty, and a ticket issued in respect of a payment not chargeable with duty shall not be of a kind or of a series used for issue in respect of a payment chargeable with duty;

(*d*) except as the Commissioners otherwise permit, each series of consecutively numbered tickets shall comprise not less than ten thousand tickets numbered at each end, and the tickets in each series shall be issued in numerical order. Different series shall be used in respect of different prices of admission and, if different series are used concurrently in respect of the same price of admission, they shall be distinguished from each other by the colour of the tickets or by a letter or description printed on each ticket;

(*e*) a ticket for a particular seat or box shall be issued from a book with counterfoils each showing all the particulars shown on the corresponding ticket. The proprietor shall keep each book of counterfoils and any

(a) 6 & 7 Eliz. 2. c. 9. (b) 6 & 7 Eliz. 2. c. 56.

relative plan of seats or boxes for two months after the date for which the tickets have been issued therefrom unless they are earlier removed by an officer;

(*f*) a ticket to admit more than one person shall have marked thereon the number of persons authorised to be admitted and the total price including any duty chargeable, and shall not be used to admit a greater number of persons than that marked thereon;

(*g*) where the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, the ticket issued in respect of that payment shall have marked thereon the amount of the payment including any duty chargeable;

(*h*) a ticket authorising admission without payment shall be marked "complimentary", "guest" or "free", and the provisions of paragraphs (*a*) and (*j*) of this Regulation shall not apply thereto;

(*i*) where any person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment is required a ticket shall be issued to him on such subsequent admission;

(*j*) the proprietor shall not have in his possession at a place of entertainment a ticket not complying with paragraph (*a*) of this Regulation nor a part of such a ticket, and shall not have in any pay box a ticket other than a ticket of a series currently in use or a ticket for advance booking.

3.—(1) A person about to be admitted to whom a ticket has been issued shall, on admission, deliver it intact and unaltered to the person collecting tickets at the place of entertainment.

(2) The proprietor shall collect the ticket, not being a season ticket, of each person about to be admitted, tear it into two portions each (in the case of a numbered ticket) bearing the number of the ticket, immediately return one portion to the person from whom he collected the ticket and keep the other portion unaltered and separate from the portions of tickets collected on any other day, until noon on the next working day unless it is earlier removed by an officer.

4. A person about to be admitted or who has been admitted shall at any time before he leaves the place of entertainment on demand produce to an officer his ticket or any part thereof in his possession.

5. If the proprietor uses an automatic registering machine it shall be of a type, and be installed in a manner, approved by the Commissioners and, in relation thereto, he shall comply with the following requirements:—

(*a*) before he starts to use it for the first time he shall inform the officer in writing of the date on which he intends to do so and of the numbers recorded on the indicators;

(*b*) subject to paragraph (3) of Regulation 7, he shall keep it locked when not in use;

(*c*) he shall not use an indicator on the machine to record admissions to the same entertainment at more than one price, and shall mark on each indicator the price of admission, including any duty chargeable;

(*d*) where an indicator is ordinarily used to record admissions the payments for which are chargeable with duty, he shall not use it to record admissions the payments for which are not chargeable with duty and,

where an indicator is ordinarily used to record admissions the payments for which are not chargeable with duty, he shall not use it to record admissions the payments for which are chargeable with duty; and

(*e*) if a machine goes out of order he shall immediately inform an officer, stating the numbers recorded on the indicators, and shall use either another machine—in which case he shall immediately inform the officer —or tickets from a series kept for use only in such circumstances Before resuming the use of the machine he shall inform the officer in writing of the date on which he intends to do so and of the numbers recorded on the indicators.

6. The proprietor shall exhibit at each pay box so as to be clearly visible to the public a notice stating the prices of admission at the pay box including any duty chargeable.

7.—(1) The proprietor shall keep at the place of entertainment or at such other place as the Commissioners direct records in such form and containing such particulars as they require and, not later than the close of each working day, shall record all payments for admission received during the previous day.

(2) The proprietor shall preserve such records for such period as the Commissioners direct and shall produce them on demand to an officer at such time and place as he requires together with any tickets or parts of tickets in his possession, and shall permit the officer to remove any such tickets or parts of tickets.

(3) The proprietor shall on demand permit an officer to inspect any automatic registering machine.

(4) The proprietor shall furnish to the Commissioners such information relating to an entertainment within such time and in such form as they require.

8. Where the proprietor claims that the duty on a payment for admission should be charged by reference to section four or five of the Entertainments Duty Act, 1958 (which relate to payments for admission by lump sum and to combined payments for admission and for other benefits), he shall furnish to the Commissioners such information as they require to enable them to ascertain before the entertainment is held the amount of duty chargeable.

9.—(1) Except as the Commissioners otherwise permit, the proprietor, at least seven days before holding an entertainment, shall give to the Collector notice in writing specifying—

(*a*) the full name and address of the proprietor,

(*b*) the place where the entertainment is to be held,

(*c*) the number of entertainments or performances to be given during the week, and the days on which and times at which they are to be given,

(*d*) the nature of the entertainment,

(*e*) the prices and method of admission,

(*f*) the holding capacity of each part of the place of entertainment, and

(*g*) the full name and address of any person authorised by the proprietor to sign on his behalf any return to which Regulation 11 relates.

(2) Before any change is made in relation to any matter of which the Collector has been notified in pursuance of this Regulation the proprietor shall give to the Collector particulars thereof in writing.

10. A notice to be served on any person by or on behalf of the Commissioners for the purposes of these regulations may be served by sending it by post in a letter addressed to that person at any place of business or place of entertainment occupied by him or at his usual or last known address.

11.—(1) The proprietor shall deliver to the Collector not later than Friday a return in such form as the Commissioners require signed by him or by a person authorised to sign it on his behalf showing the number of payments for admissions at each price to all entertainments of which he was proprietor held during the previous week, the amount of duty, if any, chargeable thereon, and such other particulars as the Commissioners require : Provided that the proprietor shall deliver a separate return in respect of each place of entertainment at which an entertainment was held as aforesaid.

(2) At the time of delivering the return the proprietor shall pay to the Collector the duty payable in respect of the payments for admission to which the return relates.

(3) If the proprietor fails to deliver a return in accordance with this Regulation, or delivers an incorrect or incomplete return, the Commissioners may, without prejudice to any penalties that may be incurred by the proprietor, determine and demand payment of the amount of the duty appearing to them to be due, and the amount so determined by the Commissioners shall be deemed to be the proper amount of duty due, and the proprietor shall pay such amount within seven days from the date on which payment is demanded as aforesaid unless within that time he shows to the satisfaction of the Commissioners that some other amount is the proper amount of duty due and has paid such other amount.

12. If the Commissioners by notice in writing so require the proprietor shall give security to their satisfaction for the payment of duty and, while any such requirement is not complied with, shall not admit any person for a payment chargeable with duty to any entertainment to which that requirement relates.

13.—(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 ;

" Collector " and " officer " mean respectively Collector and officer of Customs and Excise ;

" duty " means entertainments duty ;

" entertainment " means an entertainment which consists wholly or partly of a cinematograph show or a television show ;

" 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 ;

" ticket " means a ticket or other document authorising admission and " season ticket " includes a ticket authorising admission to a series of entertainments or to any entertainment during a certain period of time ;

" week " means a period of seven days ending at the end of a Saturday.

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

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

14. The Entertainments Duty Regulations, 1955(a), are hereby revoked, but anything required or authorised to be done thereunder shall be deemed to have been required or authorised to be done under these Regulations in so far as it is not inconsistent therewith.

15. These Regulations may be cited as the Entertainments Duty Regulations, 1958, and shall come into operation on the fifth day of October, 1958.

Dated this first day of August, 1958.

C. H. Blake,

Commissioner of Customs and Excise.

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

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 six of the Entertainments Duty Act, 1958. They revoke the Entertainments Duty Regulations, 1955, made under section two of the Finance (New Duties) Act, 1916, and give effect to the revised arrangements for payment of entertainments duty introduced by section three of the Finance Act, 1958.

The Regulations set out the conditions to be observed by proprietors of entertainments in relation to tickets of admission and the use of automatic registering machines. They deal with the keeping and production of records and the display of notices stating prices of admission. They require proprietors to make weekly returns of the number of payments for admission to entertainments and duly to pay the duty. They also require notice to be given to the Commissioners before an entertainment is held and provide for the giving of security for the payment of the duty where this is required by the Commissioners.

(a) S.I. 1955/1239 (1955 I, p. 810).