

LAWS OF GUYANA

ENTERTAINMENTS DUTY ACT

CHAPTER 80:06

Act

22 of 1927

Amended by

12 of 1977

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CHAPTER 80:06
ENTERTAINMENTS DUTY ACT

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1929 Ed.

c. 104

1953 Ed.

c. 304

22 of 1927

An Act to provide for the collection of Entertainments Duty.

[13TH AUGUST, 1927]

Short title.

1. This Act may be cited as the Entertainments Duty Act.

Interpretation.

2. In this Act—

“admission” means admission as a spectator or one of an audience; “admission to an entertainment” includes admission to any place in which the entertainment is held;

“district commissioner” means the commissioner of the district appointed under the District Government Act and any assistant district commissioner of a district and

includes any mines officer of a mining district and any public officer appointed to the staff of any administrative or mining district office who is authorised in writing by the Minister to perform any of the functions and duties conferred on district commissioners by any Act;

“entertainment” includes any exhibition, performance, amusement, game, or sport, to which persons are admitted for payment;

“entertainments duty” means the duty imposed by any tax Act in respect of an entertainment;

“payment for admission” includes any payment made by a 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 involving duty or more duty is required;

“proprietor”, in relation to any entertainment, includes anyone responsible for the management thereof.

Duty on
payments for
admission to
entertainments.

3. (1) No one shall be admitted for payment to any entertainment where the payment is subject to entertainments duty except—

- (a) with a ticket stamped with a stamp (not before used) denoting that the proper entertainments duty has been paid; or
- (b) in special cases with the approval of the district commissioner, through a barrier, or by means of a mechanical contrivance, which automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements approved by the district commissioner for furnishing returns of the payment for admission to the entertainment and has given security, up to an amount and in a manner approved by the district commissioner, for the payment of duty.

(2) If anyone is admitted for payment to a place of entertainment and the provisions of this section are not observed, the person admitted and the proprietor of the entertainment to which he is admitted shall be liable in respect of each offence to a fine, in the case of the person admitted, of seventy-five dollars and, in the case of the proprietor, of seven hundred and fifty dollars, and the proprietor shall in addition be liable to pay any duty which should have been paid.

(3) Entertainments duty shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket, and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(4) Entertainments duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor and, if the amount of duty is less than one hundred dollars, without prejudice to any other means of recovery, may be recovered by the district commissioner as a civil debt.

Supplemental provisions as to entertainments duty.

4. (1) The Minister may make regulations for securing the payment of entertainments duty and generally for carrying into effect the provisions of this Act as to entertainments duty, and in particular for—

(a) the supply and use of stamps or

stamped tickets, or the stamping of tickets sent to be stamped, and securing the defacement of stamps when used; and

- (b) the use of tickets covering the admission of more than one person and the calculation of the duty thereon, and the payment of duty on the transfer from one part of a place of entertainment to another; and
- (c) controlling the use of barriers or mechanical contrivances (including the prevention of the use of the barrier or mechanical contrivance for payments of a different amount), and securing proper records of admission by means of barriers or mechanical contrivances.

(2) Anyone who acts in contravention of or fails to comply with any of the regulations shall be liable in respect of each offence to a fine of seven hundred and fifty dollars.

(3) (a) Any police officer, district commissioner, or anyone authorised by the district commissioner for the purpose, may enter a place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment, at any reasonable times, with a view to seeing whether the provisions of this Act as to entertainments duty are being obeyed;

(b) Anyone who prevents or obstructs the entry of an officer authorised shall be liable on summary conviction to a fine of three hundred dollars.

c. 80:03
c. 47:01

(4) The provisions, including the penal provisions, of the Stamp Duties (Management) Act, and section 83 of the Post and Telegraph Act shall apply to stamps used for denoting entertainments duty.

Unauthorised
sale of tickets.
[12 of 1977]

5. (1) Any person who sells or offers for sale any ticket for admission to an entertainment otherwise than on behalf of the proprietor of the entertainment shall be guilty of an offence.

c. 21:02

(2) The provisions of subsections (4) and (5) of section 16 of the Cinematograph Act shall apply *mutatis mutandis* to any proceedings taken in respect of an offence under subsection (1).

Recovery of
penalties.

6. All penalties for a breach of this Act shall be recoverable under the Summary Jurisdiction Acts.

SUBSIDIARY LEGISLATION

ENTERTAINMENTS DUTY REGULATIONS

ARRANGEMENT OF REGULATIONS

REGULATIONS

1. Citation and interpretation.
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4. Price of admission to be printed on tickets.
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6. No tickets other than stamped tickets to be issued on payments made for admission.
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9. Provisions as to persons admitted without payment.
10. Provisions as to arrangements for furnishing returns.
11. Use of barriers or mechanical contrivances for registering admissions.
12. Application for exemption.
13. Transfer to different parts of place of entertainment.
14. District Commissioner may require records to be kept and tickets to be issued in prescribed forms.
15. Production of tickets, stamps, vouchers, and records.
16. Application for repayment of duty.

Reg. 3/9/1928

ENTERTAINMENTS DUTY REGULATIONS*made under section 4*

Citation and interpretation.

1. (1) These Regulations may be cited as the Entertainments Duty Regulations.

(2) In these Regulation "adhesive stamp" means an adhesive stamp denoting duty.

Prohibition of marking stamps.

2. Subject to these Regulations, no person shall mark or caused to be marked in any manner any adhesive stamp.

Prohibition of purchasing stamps from unauthorised persons.

3. No person shall purchase any adhesive stamp except from the district commissioner:

Provided always that nothing in this regulation shall apply to a person purchasing an adhesive stamp from the proprietor for the purpose of being admitted to the entertainment.

Price of admission to be printed on ticket.

4. The proprietor shall not issue or have in his possession at the of entertainment any ticket being a ticket authorising or intending to be issued for the purpose of authorising any person to be on tickets, admitted to the entertainment unless the price of admission is legibly printed, stamped, or otherwise marked on the ticket.

For the purpose of this regulation the price of admission means the price either inclusive or exclusive of the duty, and there shall be printed on every such ticket as aforesaid a statement whether the price printed thereon in accordance with the requirements of this regulation includes the duty or excludes the duty, as the case may be.

[Subsidiary]

Entertainments Duty Regulations

Adhesive stamps not to be issued except on tickets.

5. The proprietor shall not issue an adhesive stamp to any person otherwise than securely affixed to a ticket issued for the purpose of authorising admission to the entertainment.

No tickets other than stamped tickets to be issued on payments made for admission.

6. (1) The proprietor shall not on any payment for admission to the entertainment being made issue in respect of that payment any ticket authorising admission to the entertainment other than a ticket to which is affixed an adhesive stamp denoting the proper amount of duty chargeable in respect of that payment.

(2) This regulation shall not apply in any case where the proprietor of the entertainment has made arrangements approved by the district commissioner for furnishing returns of payments for admission and has given security to his satisfaction for the payment of duty.

Stamps to be issued undefaced and defaced subsequently.

7. (1) Subject to these Regulations, the proprietor shall not deface, cut, tear or diminish any adhesive stamp before the ticket to which it is affixed is issued to the person paying for admission or admit any person to an entertainment with a ticket bearing an adhesive stamp which has been defaced, cut, torn or diminished.

(2) No person being the holder of a ticket to which an adhesive stamp is affixed, issued for the purpose of authorising admission to an entertainment, shall deface, cut, tear, or diminish the stamp.

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment with a ticket bearing an adhesive stamp, and every person about to be so admitted with such a ticket shall immediately before admission to the entertainment, deliver the ticket to the person who is collecting the tickets.

(4) When a ticket is so collected the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket into two portions across the stamp, and shall return one portion of the torn ticket to the person to be admitted to the entertainment, and shall retain and keep till midday on the day following the conclusion of the entertainment the other portion thereof.

Provision as to a ticket used for admitting more than one person.

8. (1) Where the proprietor issues any ticket purporting or intended to authorise the admission to the entertainment of more than one person, he shall cause the ticket to be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket, and he shall not admit to the entertainment by virtue of that ticket a greater number of persons than that marked on the ticket.

(2) For the purpose of calculating the duty chargeable in such a case, there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket, and each of those payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorised.

Provisions as to persons admitted without payment.

9. (1) The proprietor shall not admit any person to the entertainment without payment, unless that person is the holder of a ticket or other document entitling him to be admitted without payment, and clearly marked "Complimentary" or "Free" or of a badge recognised by the proprietor as entitling the holder thereof, so to be admitted.

(2) No person shall enter or otherwise obtain admission to an entertainment without payment unless he is the holder of such a ticket, document or badge as aforesaid.

Provisions as to

10. (1) If any proprietor desires to make such arrangements as are mentioned in section 3(1) of the Act, he

[Subsidiary]*Entertainments Duty Regulations*

arrangements
for furnishing
returns.

shall make an application in writing to the district commissioner in such form as he may direct.

(2) If the district commissioner thinks fit to approve the arrangements, he shall signify his approval in writing and shall specify the date on which the arrangements are to take effect.

(3) If the approval of the district commissioner is expressed to be granted subject to the compliance by the proprietor with any conditions, it shall be his duty to comply with those conditions.

(4) The district commissioner may at any time, either on his own motion or on an application made to him in writing by the proprietor, and without prejudice to his power subsequently to grant his approval to any arrangements, declare that any arrangements so approved shall, on the date specified on that behalf in the declaration cease to be in force, and the arrangements shall cease to be in force accordingly.

Use of barriers
or mechanical
contrivances
for registering
admissions.

11. (1) The proprietor of any entertainment who desires admission to be through a barrier or by means of a mechanical contrivance which automatically registers the number of persons admitted to such contrivances entertainment shall, before the entertainment, submit specifications of such barrier or mechanical contrivance to the district commissioner for his approval. A separate barrier or contrivance shall be provided for admission to each part of the place of entertainment, the price of admission to which involves payment of a different amount of duty.

(2) The proprietor shall obey any directions given him by the district commissioner as to the use of the barrier or contrivance, or as to the checking of the numbers registered.

Application
for exemption.

12. (1) If the proprietor of any entertainment claims that duty ought not to be charged on admission to that entertainment by for reason of any Tax Act for the time being in force, he shall, not less than seven days before the date on which the entertainment is to be held, make an application to the district commissioner claiming exemption accordingly.

(2) An application for the purposes of this regulation shall be made in such form as the district commissioner may prescribe, and the applicant shall truly furnish to the district commissioner all particulars which he may require in connection with the said application.

(3) Where the district commissioner is satisfied that having regard to the enactment aforesaid duty is not, or if certain conditions are complied with, will not be, chargeable, he shall grant to the applicant a certificate in writing to that effect.

(4) Where any such certificate as aforesaid is granted the district commissioner may, if he thinks it; necessary so to do for protection of the revenue, require the proprietor to comply with any conditions specified in the certificate, and it shall be the duty of the proprietor to comply with the conditions so specified.

Transfer of
different parts
of place of
entertainment.

13. Any reference in these Regulations to admission to a place of entertainment or to a person admitted to a place of entertainment of place shall be deemed to include a reference to the admission to another of part of the place of entertainment for admission to which part payment involving duty or more duty is required of a person who has been admitted to one part of that place of entertainment, and to such a person admitted to such another part of the place of entertainment and these Regulations shall have effect accordingly.

[Subsidiary]*Entertainments Duty Regulations*

District commissioner may require records to be kept and tickets to be issued in prescribed forms.

14. The district commissioner may, if he thinks it necessary so to do for the protection of the revenue, require a proprietor to keep registers of payments for admission and records of adhesive stamps purchased and used, in such form as he may prescribe, and to issue tickets in such form and manner as he may prescribe, and it shall be the duty of the proprietor to comply with such requirements.

Production of tickets, stamps, vouchers, and records.

15. (1) The proprietor shall at all reasonable times on demand by any district commissioner or officer of the Audit Department produce to such officers all books and records kept by the proprietor in connection with any entertainment, all tickets and all portions of any tickets and all adhesive stamps for the time being in his possession, and shall allow such officers to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

(2) A person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements approved by the district commissioner for furnishing returns of payments for admission and given security to his satisfaction for the payment of duty, shall upon demand made during the course of, or immediately before or after the entertainment, produce to any district commissioner the ticket badge, card of membership, voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted bearing a stamp defaced in accordance with regulation 7(4).

Application for repayment of duty.

16. Every application for repayment of duty shall be made in such form as the district commissioner may prescribe, and the applicant shall truly furnish to the district commissioner all particulars required by him in relation to such application.