

Entertainments Duty (Amendment) Ordinance

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Bill No: 22/1964

Read the first time: 10th June 1964

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Expenditure of Public Money

Entertainments Duty (Amendment) Ordinance

Bill No. 22/1964

Read the first time on 10th June 1964.

An Ordinance to amend the Entertainments Duty Ordinance (*Chapter 161 of the Revised Edition*).

Be it enacted by the Yang di-Pertuan Negara with the advice and consent of the Legislative Assembly of Singapore, as follows: —

Short title and commencement

1. This Ordinance may be cited as the Entertainments Duty (Amendment) Ordinance, 1964, and shall be deemed to have come into operation on the 1st day of January 1964.

Amendment of section 2

2. Section 2 of the Entertainments Duty Ordinance (hereinafter in this Ordinance referred to as the “principal Ordinance”) is hereby amended by inserting immediately after the definition of “officer of customs” appearing therein the following new definition: —

““open air cinema” means any entertainment by means of a cinematograph where the area in which the audience is accommodated is exposed to the sky, whether or not such area is enclosed;”.

Amendment of section 4

3. Section 4 of the principal Ordinance is hereby amended —

- (a) by deleting the expression “professional boxing,” appearing in the seventeenth line of subsection (2) thereof; and
- (b) by inserting immediately after subsection (3) thereof the following new subsection: —

“(4) The Comptroller shall pay all moneys collected under the provisions of this Ordinance into the Consolidated Fund.”.

Amendment of section 5

4. Subsection (1) of section 5 of the principal Ordinance is hereby amended by inserting immediately after the expression “(2)” appearing in the ninth line thereof the expression “or (3)”.

Amendment of section 6

5. Section 6 of the principal Ordinance is hereby amended by inserting immediately after subsection (2) thereof the following new subsection: —

“(3) The Comptroller may require the proprietor of any entertainment to lodge with the Comptroller such security as the Comptroller may deem appropriate for the payment of entertainments duty.”.

Repeal and re-enactment of section 7

6. Section 7 of the principal Ordinance is hereby repealed and the following substituted therefor: —

“Duty chargeable in respect of each person

7. Entertainments duty shall be chargeable in respect of each person admitted to an entertainment for payment and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket. In the case of admission otherwise than by stamped ticket, it shall, unless the Comptroller, in exercise of the powers conferred by subsection (2) or (3) of section 4 of this Ordinance, directs otherwise, be calculated and paid on the number of admissions.”.

Amendment of section 8

7. Section 8 of the principal Ordinance is hereby amended by deleting the words “debt due to the Crown in the manner provided by Part I of the Crown Suits Ordinance” appearing therein and substituting therefor the words “civil debt due to the Government”.

New sections 8A and 8B

8. The principal Ordinance is hereby amended by inserting immediately after section 8 thereof the following new sections: —

“Refund of duty overpaid

8A. It shall be lawful for the Comptroller, if it is proved to his satisfaction that