

**Entertainments Duty Act  
(CHAPTER 94)**

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## **ENTERTAINMENTS DUTY ACT**

### **(CHAPTER 94)**

**(Original Enactment: Ordinance 39 of 1950)**

**REVISED EDITION 2014**

**(30th June 2014)**

An Act to impose a duty in respect of admission to entertainments.

[1st January 1952]

### **Short title**

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

### **Interpretation**

2. In this Act and any of its rules —

“admission” means admission as a spectator or as one of an audience;

“admission to an entertainment” includes admission to any place in which the entertainment is held, and also to any other place from which a person would be able to be a spectator or one of the audience of any entertainment;

“customs station” or “customs office” means a customs station or a customs office prescribed under the Customs Act (Cap. 70);

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

“expenses of the entertainment” includes expenses of all kinds incurred in connection with the entertainment or its side-shows;

“officer of customs” has the same meaning as in the Customs Act;

“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 the area is enclosed;

“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 or a further payment involving duty is required;

“proprietor”, in relation to any entertainment, includes any person responsible for the management of any entertainment or any person who holds a licence issued under any written law relating to public entertainments and, in relation to any place from which in the opinion of the Comptroller of Entertainments Duty a person would be able to be a spectator or one of the audience of an entertainment in progress in some other place, includes the owner, tenant or person in possession or control of that place or any other person who receives payment for admission to that place;

“senior officer of customs” has the same meaning as in the Customs Act;

“takings of the entertainment” includes not only all money taken for admission but also all takings from any source whatever in connection with the entertainment.

### **Appointment of Comptroller of Entertainments Duty**

3.—(1) The Director-General of Customs shall be the Comptroller of Entertainments Duty (referred to in this Act as the Comptroller) and shall be responsible for collecting the duties prescribed by section 4 and generally for carrying out the provisions of this Act and of any of its rules.

[4/2003]

(2) Every Deputy Director-General of Customs and Assistant Director-General of Customs shall be an Assistant Comptroller of Entertainments Duty and shall have all the powers conferred upon the Comptroller by this Act or any of its rules.

[4/2003]

(3) The Minister may appoint a deputy or deputies to the Comptroller either generally for the purposes of this Act or of any of its rules or for the purposes of particular provisions of this Act or of particular rules made under this Act.

### **Duties**

4.—(1) There shall be charged, levied and paid to the Comptroller upon every payment for admission to any entertainment (excluding goods and services tax charged thereon) a duty (referred to in this Act as entertainments duty) at such rate or rates as may be prescribed by the Minister by order published in the *Gazette*.

[31/93]

(2) The Minister may impose different rates in respect of different classes of entertainments.

(3) The Comptroller may in his discretion accept in respect of any entertainment a lump sum by way of composition for and in lieu of entertainments duty in any case where by reason of the smallness of the sum likely to be payable, or difficulty in computing such sum, he considers it expedient to do so.

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

(5) Without prejudice to any other remedy, any entertainments duty payable under this Act may be sued for and recovered in a court of competent jurisdiction by the Comptroller in his official name as a debt due to the Government.

(6) Any order made by the Minister under subsection (1) shall be presented to Parliament as soon as possible after publication.

### **Comptroller may decide what is payment for admission**

5.—(1) If any payment other than a payment for admission (upon which duty is payable under the provisions of this Act) is required or accepted by the proprietor of an entertainment from any person, the Comptroller shall decide whether all or any proportion of that payment is in the nature of a payment for admission, and if he so decides entertainments duty shall be paid upon that payment or proportion of payment either in accordance with section 4(2) or (3) or otherwise as the Comptroller may require.

(2) Any person dissatisfied with the decision of the Comptroller under subsection (1) may appeal to the Minister whose decision shall be final.

### **Payment of duty — how made**

6.—(1) Entertainments duty shall be levied, paid and collected by such method or methods, whether by way of a stamp upon or affixed to any ticket of admission denoting that the proper entertainments duty has been paid or otherwise, as may be prescribed by rules made under this Act.

(2) Unless otherwise provided, if any person is admitted on payment to an entertainment and entertainments duty is not levied, paid and collected in accordance with the provisions of this Act or any of its rules, the proprietor of the entertainment to which he is admitted shall be guilty of an offence.

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

### **Duty chargeable in respect of every person**

7.—(1) Entertainments duty shall be chargeable in respect of every 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.

(2) In the case of admission otherwise than by stamped ticket, it shall, unless the Comptroller in exercise of the powers conferred by section 4(2) or (3) directs otherwise, be calculated and paid on the number of admissions.

### **Recovery of duties**

8. Entertainments duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor as a civil debt due to the Government.

### **Refund of duty overpaid**

9.—(1) It shall be lawful for the Comptroller, if it is proved to his satisfaction that any