



MONTSERRAT

## CHAPTER 17.11

# ENTERTAINMENT TAX ACT

### Revised Edition

showing the law as at 1 January 2013

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

### ENTERTAINMENT TAX ACT

Act 10 of 1979 .. in force 21 July 1979

Amended by Act 9 of 2011 .. in force 27 September 2011 (S.R.O. 40/2011)

Page

3





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Page  
3



**CHAPTER 17.11**

**ENTERTAINMENT TAX ACT**

**ARRANGEMENT OF SECTIONS**

SECTION

1. Short title
2. Interpretation
3. Tax on admission to entertainment
4. Restriction on right of admission to entertainments
5. Tax chargeable in respect of each person
6. Tax on admission by subscription
7. Exemption of certain entertainments
8. Recovery of tax
9. Regulation
10. Powers of entry
11. Offences

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**CHAPTER 17.11**

**ENTERTAINMENT TAX ACT**

*(Acts 10 of 1979 and 9 of 2011)*

AN ACT TO LEVY A TAX ON ENTERTAINMENTS TO WHICH PERSONS ARE ADMITTED FOR PAYMENT.

**Commencement**

*[21 July 1979]*

**Short title**

1. This Act may be cited as the Entertainment Tax Act.

**Interpretation**

2. In this Act the term—

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

“**admission to an entertainment**” includes admission to any place of entertainment;

“**entertainment**” includes any exhibition, performance or amusement to which persons are admitted for payment, but does not include any game or sport;

“**Minister**” means the Minister responsible for finance;

“**place of entertainment**” means any place under the control of the proprietor and adjoining the spot where the entertainment is given, from which it can be seen or heard;

“**proprietor**”, in relation to any entertainment, includes any person responsible for the management thereof and any person on whose behalf payments for admission to such entertainment are received.

### **Tax on admission to entertainment**

3. (1) Except otherwise provided in this Act, there shall be charged, levied and paid on all payments for admission to any entertainment a tax (in this Act referred to as “**entertainments tax**”) at the rate of 25 cents per person.

(2) The Governor acting on the advice of Cabinet may by Order vary the rate of tax. (*Amended by Act 9 of 2011*)

(3) Any Order made under the provisions of this section shall be laid before the Legislative Assembly at its next meeting following the date on which such Order was made and shall lapse and cease to have effect on the expiry of ninety days beginning with the day on which the Order was made, unless before the expiry of that period it has been approved by Resolution by the Legislative Assembly, without prejudice however to the validity of anything previously done under the Order or to the making of a new Order. (*Amended by Act 9 of 2011*)

(4) In reckoning the period of ninety days for the purposes of subsection (3) no account shall be taken of any time during which the Legislative Assembly is dissolved. (*Amended by Act 9 of 2011*)

(5) Unless it is therein otherwise provided any Order made under this section shall take effect on the date when such Order is made.

### **Restriction on right of admission to entertainments**

4. No person shall be admitted for payment to any entertainment where the payment is subject to entertainments tax except—

- (a) with a ticket stamped with an entertainments tax stamp denoting that the appropriate entertainments tax has been paid; or
- (b) with a ticket purchased from the Minister denoting the appropriate entertainments tax payable thereon; or
- (c) in special cases, with the approval of the Minister, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number or persons admitted,

unless the proprietor of the entertainment has made arrangements approved by the Minister for furnishing returns of the payments for admission to the entertainment and has given security for the payment of entertainments tax up to an amount and in a manner approved by the Minister.

### **Tax chargeable in respect of each person**

5. Entertainments tax shall be charged in respect of each person admitted for payment and, in the case of admission by stamped ticket or by a ticket purchased from the Minister, shall be paid by means of the stamp on the ticket, and in the case of admission otherwise than by stamped ticket or ticket purchased as aforesaid, shall be calculated and paid on the number of persons admitted.

### **Tax on admission by subscription**

6. Where the payment for admission is made by means of a lump sum paid as a subscription or contribution to any club, association or society, or is for a season ticket or for the right of admission to a series of entertainments, or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum:

Provided that, where the Minister is satisfied that the payment of a lump sum or any payment for a ticket also represents payments for privileges, rights or purposes other than the admission to the entertainment, entertainments tax shall be charged on such an amount as appears to the Minister to represent the right of admission to entertainments in respect of which entertainments tax is payable.

### **Exemption of certain entertainments**

7. (1) Entertainments tax shall not be charged on payments for admission to any entertainment where the Minister is satisfied, on application made to him in writing before the date of the entertainment—

- (a) that the whole of the profits thereof are to be devoted to public purposes of a charitable, philanthropic, educational, medical, religious, scientific or cultural nature; or
- (b) that the entertainment is organised by a society which is not established or conducted for profit and that the objects of the society are of a charitable, philanthropic, educational, medical, religious, scientific or cultural nature and that the entertainment is in furtherance of those objects.

(2) Every exemption made under this section shall be certified in writing by the Minister.

(3) In granting a certificate under this section the Minister may impose such conditions to be specified in the certificate, as he may think proper, and a breach of any such condition shall render the certificate null and void.

## Recovery of tax

8. Entertainments tax, in the case of admission otherwise than by stamped ticket or tickets purchased from the Minister, shall be recoverable from the proprietor in the Court of Summary Jurisdiction as a civil debt due to the Crown.

## Regulation

9. (1) The Governor acting on the advice of Cabinet may make regulations generally for carrying into effect the provisions of this Act. *(Amended by Act 9 of 2011)*

(2) Regulations made under subsection (1) may, without prejudice to the generality of the powers thereby conferred, provide for—

- (a) prescribing the time and manner of payment of the entertainments tax;
- (b) the supply and use of stamps, of stamped tickets and of tickets referred to in section 4(b) and for the stamping of tickets sent to be stamped;
- (c) securing the defacement of stamps when used;
- (d) the use of tickets covering the admission of more than one person and the calculation of the entertainments tax thereon;
- (e) controlling the use of barrier or mechanical contrivances and for securing proper records of admission by means of barrier or mechanical contrivances;
- (f) prescribing such forms as may be necessary.

(3) Such regulations may provide that contravention of or failure to comply with any such regulation shall be an offence, and may prescribe as the maximum penalty for an offence a fine of \$1,000 or imprisonment for three months, or both such fine and imprisonment.

## Powers of entry

10. (1) Any person generally or specifically authorised by the Minister in writing for the purpose may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any time, with a view to seeing whether the provision of this Act or of any regulations made thereunder are being complied with.

(2) Any person who wilfully prevents or obstructs the entry of any person so authorised shall be guilty of an offence and shall be liable on summary conviction to a fine of \$2,000 or to imprisonment for nine months or to both such fine and imprisonment.



**Offences**

**11. (1)** Any person who does or omits any act or is party to the doing or omission of any act, with the intention that the payment of entertainments tax or the full entertainments tax shall be evaded shall be guilty of an offence against this Act.

**(2)** Where such act is so done or omitted by a servant or agent of the proprietor, the proprietor shall be guilty of an offence against this Act unless he proves—

(a) that he was not party to the act or omission; and

(b) that he had taken all reasonable steps to prevent it; and

(c) that on hearing of it, he forthwith gave full information concerning it to the Commissioner or a member of the Police Service at a police station.

*(Amended by Act 9 of 2011)*

**(3)** Any person guilty of an offence under subsection (1) or (2) shall be liable on summary conviction to a fine of \$3,000 or to imprisonment for twelve months or to both such fine and imprisonment.

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