Cinematograph Film Hire Duty Bill

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Bill No: 15/1966 Read the first time: 23rd February 1966

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Explanatory Statement

Expenditure of Public Money

Cinematograph Film Hire Duty Bill

Bill No. 15/1966

Read the first time on 23rd February 1966.

An Act to regulate the business of the hiring and renting of cinematograph films and to provide for the imposition of a film-hire duty on the renting of such films and the control of charges of admission to a cinema theatre or other place where such films are exhibited and for matters incidental thereto.

Be it enacted by the President with the advice and consent of the Parliament of

Singapore, as follows: ----

Short title and commencement

1. This Act may be cited as the Cinematograph Film Hire Duty Act, 1966, and shall be deemed to have come into operation on the 9th day of August, 1965.

Interpretation

- 2. In this Act, unless the context otherwise requires
 - "acquire", in relation to a renter, includes the importing, making or obtaining possession of films for the purpose of renting them;
 - "Chairman of the Board of Film Censors" means the Chairman of the Board of Film Censors appointed under subsection (1) of section 3 of the Cinematograph Films Ordinance (Cap. 213);
 - "charge for admission" means any payment, inclusive of entertainments duty leviable under the Entertainments Duty Ordinance (Cap. 161), charged by an exhibitor of films or by the proprietor of a cinema on a person admitted on such payment, as a spectator or one of the audience, to any place where films are exhibited, whether or not such films are exhibited together with any other entertainment;
 - "Comptroller" means the Comptroller of Customs and Excise appointed under subsection (1) of section 4 of the Customs Ordinance, 1960 (Ord. 44 of 1960);
 - "director", in relation to any film, means the person to whom the producer has delegated responsibility for the arrangements directly connected with the organising, photographing, recording and assembling of the scenes depicted in the film, and with the interpretation and treatment of the scenario;
 - "exhibitor", in relation to films, includes every person who exhibits any film or films to the public or to any section of the public including members of any film society, whether or not a charge is made for admission to the premises in which the exhibition is held, and "to exhibit" has a corresponding meaning;
 - "film" means a cinematograph picture film and includes any part of such film;
 - "hirer", in relation to films, means a person who rents a film from a renter or registered renter;
 - "locally-made film" means a film which complies with all the following requirements:
 - (a) it must have been made by a company incorporated in Singapore or by a person who was at the time the film was made a citizen of

Singapore or by two or more persons each of whom was at that time a citizen of Singapore;

- (b) either the producer or the director must have been a citizen of Singapore at the time when the film was made;
- (c) not less than half the footage of completed film must have been photographed in Singapore or Malaysia; and
- (d) not less than seventy-five per cent of the salaries, wages and payments specifically paid for labour and services in the making of the film (exclusive of payments in respect of copyright and of the salary and payments to one foreign actor or actress or director, but inclusive of the payments to the author of the scenario), has been paid to citizens of Singapore;
- "producer", in relation to any film, means the person by whom the overall organisation or financial arrangements, or both the overall organisation and financial arrangements, necessary for the production of the film are undertaken;
- "proprietor" (in relation to any cinematograph entertainment) includes any person responsible for the management thereof and 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, a person would be able to be spectator or one of the audience of a cinematograph entertainment in progress in some other place) includes the owner, tenant or person in possession or control of such first mentioned place or any other person who receives payment for admission to such first mentioned place;
- "registered renter", in relation to films, means a renter registered in accordance with the provisions of this Act;
- "renter", in relation to films, means a person for the time being engaged in the business of renting films and includes an exhibitor who acquires any film for exhibition otherwise than through the agency of another registered renter;
- "rent", in relation to films, means to rent or otherwise issue films to exhibitors or any other persons at a rent or for other consideration, or to make other arrangements with exhibitors or any other persons for the exhibition thereof;

"senior officer of customs" means —

- (*a*) the Comptroller;
- (b) the Deputy Comptroller and any Assistant Comptroller of Customs and Excise appointed under the provisions of subsection (1) of

section 4 of the Customs Ordinance, 1960 (Ord. 44 of 1960);

- (c) any Senior Superintendent, Superintendent or Assistant Superintendent of Customs and Excise appointed under the provisions of subsection (4) of section 4 of the said Ordinance;
- (d) any officer of customs vested with the powers of a senior officer of customs under the provisions of subsection (5) of section 4 of the said Ordinance;
- (e) any police officer having the powers of a senior officer of customs by virtue of the provisions of section 8 of the said Ordinance;

"trailer" means a film or part of a film used for advertising purposes.

Appointment of officers

3.—(1) The Comptroller shall have the superintendence of all matters relating to this Act, subject to the direction and control of the Minister.

(2) The Minister may, by notification in the *Gazette*, appoint any public officer to exercise any or all of the powers conferred on the Comptroller by or under this Act, subject to the direction and control of the Minister.

Imposition of a film-hire duty on the renting of films

4.—(1) Notwithstanding any tax, duty, fee or other charge leviable in connection with the import and censorship of films, or with the exhibition of films on which a charge is made for admission to such exhibition or with any other business relating to films under the provisions of any other written law, there shall be levied, collected and paid to the Comptroller, as from the 9th day of August, 1965, a film-hire duty in respect of the proceeds derived or deemed for the purposes of this Act to have been derived from the renting of films.

(2) Film-hire duty shall be assessed in accordance with the provisions of section 9 and shall be payable in four instalments not later than one month after the last day of March, June, September and December in any year or after each period of thirteen weeks in any year.

(3) It shall not be necessary for the Comptroller to make any demand for the payment of film-hire duty.

(4) Without prejudice to any other remedy, on a failure of any renter of films to pay any film-hire duty when it is due, the Minister may deprive such renter of the right of renting films in Singapore, and if such renter is a registered renter may cause his registration to be cancelled, and in addition the Minister may recover any such film-hire