

# **Entertainments Duty (Amendment) Rules 1999**

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**No. S 441**

## **ENTERTAINMENTS DUTY ACT (CHAPTER 94)**

### **ENTERTAINMENTS DUTY (AMENDMENT) RULES 1999**

In exercise of the powers conferred by section 27 of the Entertainments Duty Act, the Minister for Finance hereby makes the following Rules:

#### **Citation and commencement**

**1.** These Rules may be cited as the Entertainments Duty (Amendment) Rules 1999 and shall come into operation on 6th October 1999.

#### **Amendment of rule 2**

**2.** Rule 2 of the Entertainments Duty Rules (R 1) (referred to in these Rules as the principal Rules) is amended —

(a) by inserting, immediately after the definition of “duty”, the following

definitions:

“ “electronic card” means a card —

- (a) in which information may be stored and from which information may be retrieved electronically;
- (b) which —
  - (i) is issued to a person upon his payment of the charge for admission to an entertainment and the duty leviable thereon; or
  - (ii) consists of a stored value card from which the charge for admission to an entertainment and the duty leviable thereon are to be debited; and
- (c) which is to be used in connection with the appropriate electronic facility for the purpose of obtaining admission to the entertainment;

“electronic funds transfer system” means a system in which the payment of entertainments duty by the proprietor to the Comptroller is effected by directing the transfer of funds electronically from the bank account designated by the proprietor to the bank account designated by the Comptroller for the purpose of such payment;” and

- (b) by inserting, immediately after the definition of “offence”, the following definition:

“ “record” includes an electronic record as defined in the Electronic Transactions Act 1998 (Act 25 of 1998);”.

### **Amendment of rule 2A**

3. Rule 2A of the principal Rules is amended by renumbering the rule as paragraph (1) of that rule, and by inserting immediately thereafter the following paragraph:

“(2) Except as expressly provided in rule 4A, these Rules shall not apply where the ticket for admission to any entertainment is in the form of an electronic card.”.