

**Cinematograph Film Hire Duty Act
(CHAPTER 40)**

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CINEMATOGRAPH FILM HIRE DUTY ACT

(CHAPTER 40)

(Original Enactment: Act 8 of 1966)

REVISED EDITION 2001

(31st July 2001)

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 those films and the control of charges for admission to a cinema, theatre or other place where those films are exhibited and for matters incidental thereto.

Short title

1. This Act may be cited as the Cinematograph Film Hire Duty Act.

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” means the Chairman of the Board of Film Censors appointed under section 3(1) of the Films Act (Cap. 107);

“charge for admission” means any payment, inclusive of entertainments duty leviable under the Entertainments Duty Act (Cap. 94), charged by an exhibitor of films or by the proprietor of a cinema on a person admitted on that payment, as a spectator or one of the audience, to any place where films are exhibited, whether or not those films are exhibited together with any other entertainment;

“Director-General” means the Director-General of Customs and Excise appointed under section 4(1) of the Customs Act (Cap. 70);

“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 that film;

“hirer”, in relation to films, means a person who rents a film from a renter or registered renter;

“proprietor” includes —

- (a) in relation to any cinematograph entertainment, any person responsible for the management thereof and any person who holds a licence issued under any written law relating to public entertainments; and
- (b) in relation to any place from which, in the opinion of the Director-General, a person would be able to be a spectator or one of the audience of a cinematograph entertainment in progress in some other place, the owner, tenant or person in possession or control of that first-mentioned place or any other person who receives payment for admission to that 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 Director-General;
- (b) the Deputy Director-General, any Senior Director and any Director of Customs and Excise appointed under section 4(1) of the Customs Act (Cap. 70);
- (c) any Senior Superintendent, Superintendent or Assistant Superintendent of Customs and Excise appointed under section 4(4) of that Act;
- (d) any officer of customs vested with the powers of a senior officer of customs under section 4(5) of that Act;
- (e) any police officer having the powers of a senior officer of customs by virtue of section 7 of that Act;

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

[23/79]

Appointment of officers

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

[23/79]

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

Imposition of film-hire duty on 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 that 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

Director-General, 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 but excluding goods and services tax charged thereon.

[23/79; 31/93]

(2) Film-hire duty shall be assessed in accordance with section 9 and shall be payable in 4 instalments not later than one month after the last day of March, June, September and December in any year or after each period of 13 weeks in any year.

(3) It shall not be necessary for the Director-General 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 —

- (a) deprive the renter of the right of renting films in Singapore; and
- (b) if the renter is a registered renter, cause his registration to be cancelled.

(5) In addition the Minister may recover any such film-hire duty payable as a civil debt due to the Government.

(6) The Director-General shall be responsible for the assessment and collection of film-hire duty and shall pay all amounts collected into the Consolidated Fund.

(7) It shall be lawful for the Director-General, if it is proved to his satisfaction that any money has been overpaid as film-hire duty under this Act, to order the refund of the money so overpaid.

(8) No refund shall be allowed under subsection (7) unless a claim in respect thereof is made within 12 months after the overpayment was made.

(9) Whenever for any reason any part of film-hire duty which ought to have been paid under this Act has been short paid or the whole or any part of such film-hire duty, after having been paid, has been owing to any cause erroneously refunded, the person liable to pay the film-hire duty or the person to whom the refund has erroneously been made, as the case may be, shall pay the deficiency or repay the amount paid to him in excess, on demand being made by the Director-General within 12 months from the date on which the deficient film-hire duty was paid or the refund was made, as the case may be, without prejudice to any other remedy for the recovery of the amount due.

(10) Notwithstanding the provisions of any other written law, the film-hire duty payable under this Act shall not be deducted as an outgoing or expense for the purpose of ascertaining the income of a person for the purposes of the Income Tax Act (Cap. 134).

Registration of film renters

5.—(1) Any person who desires to rent any film for exhibition shall apply to the