

# **Entertainments Duty Rules**

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## **Legislative History**

### ENTERTAINMENTS DUTY ACT (CHAPTER 94, SECTION 27)

### ENTERTAINMENTS DUTY RULES

R 1

G.N. No. S 213/1972

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(1st June 2009)

[4th August 1972]

## **Citation**

1. These Rules may be cited as the Entertainments Duty Rules.

## **Definitions**

2. In these Rules, unless the context otherwise requires —  
“Comptroller” means the Comptroller of Entertainments Duty;  
“duty” means the entertainments duty charged and levied under section 4 of the Act;  
“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;

“offence” means an offence under the Act;

“record” includes an electronic record as defined in the Electronic Transactions Act (Cap. 88);

“stamp” means an entertainments duty stamp purchased from the Comptroller;

“ticket” includes any card, voucher, document, badge or token for admission to an entertainment, whether issued free or on payment.

## **Application**

**2A.**—(1) These Rules shall not apply to a proprietor of any entertainment who is not liable to pay any entertainments duty.

(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.

## **Duty to be paid at office of Comptroller**

**3.** Entertainments duty shall be paid to the Comptroller at his office or at such other place as he may in writing direct.

## **Manner in which duty is to be paid**

4.—(1) Entertainments duty shall be paid —

- (a) by means of stamps, to be known as entertainments duty stamps, purchased solely from the Comptroller and paid for in advance; or
- (b) where the ticket for admission to an entertainment is in the form of an electronic card, by means of an electronic funds transfer system as may be approved by the Comptroller and within such time as may be allowed by the Comptroller.

(2) Paragraph (1)(a) shall not apply in any case where the proprietor has made with the Comptroller arrangements, subject to such conditions as the Comptroller may in writing impose in each case, for furnishing returns of payments for admission and for payment, within such time as the Comptroller may direct, of the duty leviable thereon.

**Duties of proprietor where electronic cards are used as admission tickets**

4A.—(1) Where the ticket for admission to an entertainment is in the form of an electronic card, the proprietor of the entertainment shall —

- (a) arrange with the Comptroller for payment of duty through an electronic funds transfer system approved by the Comptroller;
- (b) install at the place of entertainment and any other place where the electronic cards are issued, such electronic facilities as the Comptroller may require and approve for the record of all electronic cards issued and all admissions to every entertainment held at the place of entertainment;
- (c) exhibit conspicuously at each box office and each automatic vending machine from which electronic cards are issued, a notice stating the admission charges for the entertainment and whether such charges include entertainments duty;
- (d) establish a system for the keeping of such records and the furnishing of such returns as may be required by the Comptroller in such form and manner as may be required by the Comptroller; and
- (e) comply with such other directions as the Comptroller may give in relation to the use of electronic cards and for the purpose of securing the payment of duty.

(2) No proprietor shall receive or permit to be received or demand from a person nor shall any person give or offer moneys —

- (a) for an electronic card in excess of the amount of admission charge and entertainments duty payable for the admission or admissions to which the electronic card relates; or

(b) for a complimentary or free ticket as described in rule 11 where such complimentary or free ticket is in the form of an electronic card.

(3) This rule and rules 2A, 4, 11, 13, 14, 16, 18, 19 and 20 shall apply to every entertainment where the ticket for admission to the entertainment is in the form of an electronic card as if the electronic card were a ticket.

### **Prohibition of marking stamps**

5. Subject to these Rules or to any directions in writing issued by the Comptroller, no person shall mark, or cause or permit to be marked in any manner, any entertainments duty stamp.

### **Prohibition of unauthorised purchase or sale of stamps**

6.—(1) No person shall purchase any entertainments duty stamps except from the Comptroller and no person except the Comptroller shall sell such stamps but nothing in this rule shall prevent a person obtaining an entertainments duty stamp in accordance with these Rules for the purpose of being admitted to an entertainment.

(2) The Comptroller may, in his discretion and subject to such conditions as he may think fit to impose, repurchase entertainments duty stamps previously sold by him to the proprietor of an entertainment and such repurchased entertainments duty stamps may be resold or destroyed as the Comptroller thinks fit.

### **Stamp not to be issued except on tickets**

7. No person shall issue an entertainments duty stamp otherwise than securely affixed to a ticket authorising admission to an entertainment.

### **Provisions as to tickets**

8.—(1) No person shall, unless arrangements have been made with the Comptroller in accordance with rule 4(2), on any payment for admission to an entertainment being made to him issue or cause to be issued or permit to be issued a ticket in respect of that payment and no person shall accept a ticket, other than a complimentary or a free ticket as described in rule 11 authorising admission to an entertainment, unless it has affixed to it an entertainments duty stamp for the proper amount of duty chargeable and any person issuing, or causing or permitting the issue of, or accepting a ticket in contravention of the requirements of this paragraph shall be guilty of an offence.

(2) A proprietor shall not receive or permit to be received or demand from a person nor shall a person give or offer moneys in excess of the sum shown on the ticket or a payment for a complimentary or free ticket as described in rule 11.