

Cinematograph Film Hire Duty Rules

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Legislative History

**CINEMATOGRAPH FILM HIRE DUTY ACT
(CHAPTER 40, SECTION 23)**

CINEMATOGRAPH FILM HIRE DUTY RULES

[24th March 1972]

Citation

1. These Rules may be cited as the Cinematograph Film Hire Duty Rules.

Definition

2. In these Rules, unless the context otherwise requires, “duty” means the film hire duty charged and leviable on the gross receipts derived or deemed to have been derived from the renting of films under section 4 of the Act.

Duty when payable

3. Duty shall be payable after registration to the Director-General quarterly not later than one month after the last day of March, June, September and December of each year, or not later than one month after a period of 13 weeks beginning on a day approved by the Director-General, at the office of the Director-General or at any place he may, in writing, direct.

Procedure for payment

4. Whenever duty is due, the registered renter shall either personally or through his authorised agent submit a return in such form as the Director-General may require, duly certified by such registered renter or his authorised agent, and after endorsement by a senior officer of customs, pay the duty and obtain a receipt for the duty paid.

Arrears of duty

5. Without prejudice to any action which may be taken against him for any contravention of the Act, a renter on first registration shall pay any arrears of duty which have accrued since the date he commenced to rent films.

Application for registration

6. Every application for registration under section 5 of the Act shall be made to the Director-General specifying —

- (a) the name, address and identity card number of the applicant;
- (b) the date when such applicant was registered under the provisions of the Business Registration Act (Cap. 32), together with the registration number