Regulation 27

THIRD SCHEDULE

Regulations Revoked

The Electoral (Register of Electors) Regulations (Northern Ireland), 1946. (S.R. & O. 1946, No. 53).

The Electoral (Register of Electors) (Amendment) Regulations (Northern Ireland), 1946. (S.R. & O. 1946, No. 94).

The Electoral (Register of Electors) (Amendment) Regulations (Northern Ireland), 1948. (S.R. & O. 1948, No. 242).

The Electoral (Register of Electors) (Amendment No. 2) Regulations (Northern Ireland), 1948. (S.R. & O. 1948, No. 259).

The Electoral (Register of Electors) (Amending) Regulations (Northern Ireland), 1951. (S.R. & O. 1951, No. 173).

ENTERTAINMENTS DUTY

REGULATIONS, DATED 16TH SEPTEMBER, 1954, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 54(1) OF THE MISCELLANEOUS TRANSFERRED EXCISE DUTIES ACT (NORTHERN IRELAND), 1953.

1954. No. 140

The Ministry of Finance in exercise of the powers conferred on it by Subsection (1) of Section 54 of the Miscellaneous Transferred Excise Duties Act (Northern Ireland), 1953, (a) hereby makes the following Regulations:—

1.—(1) These Regulations may be cited as the Entertainments Duty Regulations, 1954.

(2) These Regulations shall come into operation on the 1st day of November, 1954.

2. The Entertainments Duty Regulations, 1921 (b), are hereby revoked.

3. In these Regulations unless the context otherwise requires—

"Officer" means an authorised Officer of the Ministry of Finance

"Entertainment" means an entertainment any payment for admission to which is subject to duty

"admission" means admission to an entertainment any payment for admission to which is chargeable with duty, and "admit" and "admitted" shall be construed accordingly;

"duty" means the entertainments duty charged by Section 44 of the Miscellaneous Transferred Excise Duties Act (Northern Ireland), 1953, as amended by any other Act or Acts

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(a) 1953, c. 24.

(b) S.R. & O. 1921, No. 1388.

"proprietor" means the proprietor of an entertainment and includes any person responsible for the management thereof and any person on whose behalf payments for admission to the entertainment are received

"stamp" means an adhesive or imprinted stamp denoting the payment of duty, and, in relation to a ticket, "stamped" means bearing a stamp;

"ticket" means a ticket authorising the holder to be admitted, and "season ticket" includes a ticket authorising admission to a series of entertainments or to any entertainment during a certain period of time;

"the Ministry" means the Ministry of Finance for Northern Ireland.

4. A proprietor shall not issue a ticket not having printed thereon the price of admission and a statement whether such price includes or excludes duty, nor shall he have any such ticket in his possession at a place of entertainment.

5. A proprietor shall not issue in respect of any payment for admission a ticket not having affixed thereto or printed thereon a stamp denoting payment of the proper duty, unless he shall have made arrangements approved by the Ministry for furnishing to it returns of such payments, and in the case of tickets to which adhesive stamps are affixed each ticket shall bear its number at each end thereof so that when in accordance with the provisions of Regulation 8 the ticket is torn into two portions across the stamp each portion shall bear the number of the ticket.

6. A proprietor shall not—

(*a*) deface or break any stamp before the ticket to which it is affixed or on which it is printed is issued to a person paying for admission; nor

(*b*) admit any person having a stamped ticket which has been defaced or broken otherwise than in compliance with the requirements of Regulations 8, 11, 12 or 13.

7. A person to whom a stamped ticket has been issued shall not deface or break the ticket or the stamp, but, immediately before being admitted, shall deliver it to a person who is collecting tickets at the place of entertainment.

8. When any person having a stamped ticket is about to be admitted, a proprietor or person collecting tickets shall—

(*a*) collect such ticket and tear it across the stamp into two portions;

(*b*) immediately return one portion to the person from whom it was collected; and

(*c*) retain the other portion.

Provided that this Regulation shall not apply to any season ticket, voucher or card of membership to which Regulation 12 or 13 relates.

9. A proprietor shall keep the portions of tickets collected and retained as aforesaid on any day separate from those collected on any other day, and shall preserve them until noon on the day after that on which they were so collected, unless they are earlier removed by an officer.

10.—(1) A proprietor who issues a ticket intended to authorise the admission of more than one person shall mark on such ticket the number of persons authorised to be admitted thereby, the total price charged, and a statement whether such price includes or excludes duty, and shall not by virtue of such ticket admit a greater number of persons than that marked thereon.

(2) Where a ticket is issued in accordance with this Regulation, for the purpose of calculating the duty chargeable, there shall be deemed to be as many payments for admission as there are persons authorised by that ticket to be admitted, and each such payment shall be deemed to be equal in amount to the total price divided by the total number of such persons:—

Provided that—

(*a*) a proprietor shall not issue as authorising the admission of more than one person any ticket provided by the Ministry, nor shall he admit more than one person by virtue of any one ticket so provided; and

(*b*) no person having a ticket so provided shall make use of it to obtain admission for himself together with any other person.

11.—(1) A proprietor who issues a book or sheet of tickets shall, before doing so, mark on each ticket either the price of admission to which that ticket relates or the number of tickets in the book or sheet together with the total price paid, and, in addition, a statement whether such price includes or excludes duty.

(2) Unless he has made arrangements approved by the Ministry for furnishing returns of payments for admission, a proprietor, before issuing a book or sheet of tickets, shall either—

(*a*) affix to each ticket in any such book or sheet a stamp denoting payment of the proper duty chargeable in respect of the payment for admission to which that ticket relates; or

(*b*) affix to the cover of any such book or to the part of any such sheet to be retained by the holder, a stamp denoting payment of the proper duty chargeable in respect of all the payments for admission to which that book or sheet relates, and cancel the stamp by writing on it in ink the date on which such book or sheet was issued.

12.—(1) A proprietor who issues a season ticket, before doing so, shall—

(*a*) Unless he has made arrangements approved by the Ministry for furnishing returns of payments for admission, affix thereto a stamp denoting payment of the proper duty and cancel the stamp by writing on it in ink the date on which the ticket was issued;