

CHAPTER 154

THE ENTERTAINMENTS DUTY ACT

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ENTERTAINMENTS DUTY

(23rd December, 1948.)

14/1948.
11/1955.
2/1966.
23/1976.
6/1978.
21/1982.
18/1989.

1. This Act may be cited as the Entertainments Duty Act. **Short title.**

2. In this Act— **Interpretation.**

"Commissioner" means the officer for the time being performing the duties of Commissioner of Inland Revenue and includes any officer authorised to act on his behalf;

"entertainment" means any performance musical or otherwise, exhibition, game, sporting occasion or amusement, and includes any of the above events presented by means of cinematograph or pre-recorded videograph projection; admission to which is allowed to any person on payment;

"admission to an entertainment" includes admission to any place in which an entertainment is held as well as admission for participation in any game or amusement;

"lottery ticket" means a ticket issued in respect of any lottery, sweepstake, parimutuel or pool betting promoted, organized, conducted or carried on by any person in accordance with the terms and conditions of a valid licence issued to him pursuant to subsections (8) to (10) of section 28 of the Small Charges Act; **Cap. 405.**

"payment for admission" includes any payment made by any person who, having been admitted to one part of the place of entertainment is subsequently admitted to another part thereof for admission to which a payment is required;

“proprietor” in relation to any entertainment includes any person responsible for the management thereof;

“public dance” means a dance to which the public is admitted for money or other payment or reward.

Rate of duty.

3. There shall be charged, levied and paid to the use of Her Majesty in and for the general revenue a duty (hereinafter referred to as entertainment duty) at the rates specified in the Schedule—

Schedule.

(a) on every ticket issued to any person on payment for admission to any entertainment;

(b) for every person admitted for payment to any entertainment in cases where no tickets are issued;

(c) on every lottery ticket;

(d) for every public dance.

Provisions as to admission.

4. (1) No person shall be admitted for payment to any entertainment subject to entertainment duty except with a ticket supplied by the Commissioner and stamped with a stamp (not before used) or impressed with a die indicating that the correct amount of entertainment duty has been paid:

Provided that the Commissioner may grant permission in writing subject to such conditions as he may attach to the proprietor of any such entertainment either—

(i) to admit persons to any such entertainment with tickets other than those supplied by the Commissioner but duly stamped with a stamp (not before used) or impressed with a die indicating that the correct amount of entertainment duty has been paid, or

(ii) to furnish returns to the Commissioner of all payments for admission to any such entertainment, security for the payment of duty to an amount and in a manner approved by the Commissioner having been first given by the proprietor of the entertainment.

Penalty.

(2) If any person is admitted for payment to any entertainment and the provisions of the preceding subsection are

not complied with, the proprietor of the entertainment shall be guilty of an offence against this Act and shall on summary conviction be liable in respect of each offence to a penalty not exceeding one thousand dollars, and shall in addition be liable to pay double the entertainment duty which should have been paid.

5. (1) Entertainment duty shall be charged as regards entertainments in respect of each person admitted for payment and in the case of admission by ticket shall be paid by means of a stamp (not before used) stamped on the ticket or impressed thereon with a die as provided for in subsection (1) of section 4.

Duty how charged and recovered.

(2) Entertainment duty, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of persons admitted and shall be recoverable from the proprietor and may, without prejudice to any other means of recovery, be recovered by the Commissioner as a civil debt.

6. (1) No person shall issue or sell any lottery ticket unless the ticket has been stamped by the Commissioner with a stamp (not before used) or impressed with a die indicating the amount of duty paid thereon.

Lottery ticket to be stamped with amount of duty.

(2) Any person who issues or sells any lottery ticket in contravention of the provisions of subsection (1) shall be guilty of an offence against this Act and shall on summary conviction be liable to a penalty not exceeding two hundred and fifty dollars in respect of every contravention.

7. (1) No public dance shall be kept or held in any house or place by any person without such person having first paid to the Commissioner the duty prescribed in the Schedule and having obtained from a Magistrate the licence prescribed by subsection (1) of section 16 of the Small Charges Act.

Licence and duty in respect of public dances. Schedule.

Cap. 405.

(2) Any person who keeps or holds a public dance in any house or place in contravention of the provisions of subsection (1) shall be guilty of an offence against this Act and shall on summary conviction be liable to a penalty not exceeding two hundred and fifty dollars.

Exemptions.

8. The Cabinet may, upon it being proved to their satisfaction—

(a) that the net proceeds of any entertainment or public dance are to be devoted to philanthropic or charitable purposes; or

(b) that the entertainment is of a wholly educational character; or

(c) that the entertainment is intended for the amusement of children;

remit the duty or any part thereof payable in respect of every person admitted to such entertainment or in respect of such public dance.

Power to declare other entertainments to be within the meaning of Act, and to alter rates of duty.

9. The Cabinet may from time to time by order published in the *Gazette* declare that any other type of entertainment, performance or amusement held or to be held in Antigua and Barbuda shall be deemed to be an entertainment within the meaning of this Act, and may by a similar order increase, reduce, abolish or otherwise alter the duty payable under this Act in respect of admission to any entertainment or in respect of any public dance or lottery ticket.

Power of entry.

10. (1) Any police officer and any revenue inspector duly authorised so to do by the Commissioner may at any time enter any place—

(a) of entertainment while the entertainment is proceeding; or

(b) wherein a public dance is being held; or

(c) ordinarily used as a place of entertainment with a view to seeing whether the provisions of this Act or any regulations made thereunder are being complied with.

(2) Any person who prevents or obstructs the entry of such police officer or revenue inspector shall be guilty of an offence against this Act and shall on summary conviction be liable to a penalty not exceeding one thousand dollars.

Regulations.

11. (1) The Cabinet may make regulations for securing the payment of the entertainment duty prescribed by

this Act and generally for carrying the provisions of this Act into effect and in particular—

(a) for the supply and use of stamps, or dies, or stamped or impressed tickets, or for the stamping or impressing of tickets sent to be stamped or impressed, or for securing the defacement of stamps when used; and

(b) as to the mode of furnishing returns; and

(c) for the use of tickets covering the admission of more than one person; and

(d) for the payment of duty on the transfer from one part of a place of entertainment to another.

(2) The Cabinet may by regulations made under subsection (1) impose on offenders against the same such penalties as they may think fit not exceeding one thousand dollars in respect of each offence.

SCHEDULE

Section 3

1. On every ticket, or where no tickets are issued, for every person admitted for payment to any entertainment other than a horse race, where the cost of such admission is—

under 25c	7c.
25c. or more but less than 50c.	15c.
50c. or more but less than 75c.	25c.
75c. or more but less than \$1.00	30c.
\$1.00 or more	35%

2. On every ticket or, where no tickets are issued, for every person admitted for payment to any horse race, where the cost of such admission is—

under 25c.	7c.
25c. or more but less than 50c.	15c.
50c. or more but less than 75c.	25c.
75c. or more but less than \$1.00	30c.
\$1.00 or more	35%

LAWS OF ANTIGUA AND BARBUDA

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Entertainments Duty

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| 3. | For every public dance | \$50 |
| 4. | Lottery tickets | 15% |
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