



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

6 Relief from entertainments duty

- (1) Subject to the provisions of this section, where the entertainments duty chargeable in respect of the entertainments given by any person at any place in the week beginning with the second day of August, nineteen hundred and fifty-nine, or any subsequent week exceeds twenty pounds, he shall be entitled to deduct that amount from the duty which he would otherwise be required to pay over to the Commissioners of Customs and Excise, and where that duty does not exceed twenty pounds he shall not be required to pay over to them any duty in respect of the entertainments given by him in that place in that week.
- (2) Where in any such week as aforesaid two or more persons give chargeable entertainments at the same place, the foregoing subsection shall have effect in relation to each of them with the substitution for twenty pounds of an amount which bears to twenty pounds the same proportion as the number of days or parts of a day in that week on which he gives a chargeable entertainment in that place bears to the aggregate of the numbers of days or parts of days in that week on which both or all of them give chargeable entertainments there.
- (3) Expressions used in this section and in the Entertainments Duty Act, 1958, have the same meaning in this section as in that Act, except that "chargeable entertainment" does not include an entertainment where, by reason of any exemption or the amount of the payments for admission, no duty is chargeable.
- (4) In respect of the week beginning with the seventh day of June, nineteen hundred and fifty-nine, and subsequent weeks before the one beginning with the said second day of August, the Commissioners of Customs and Excise shall make such repayments of duty as are necessary to secure that no greater amount of duty shall be ultimately paid than if the foregoing provisions of this section had applied to those weeks.