



Finance Act 1961

1961 CHAPTER 36

PART I

CUSTOMS AND EXCISE

1 Television advertisement duty

- (1) On advertisements inserted for payment in television programmes broadcast from stations in Great Britain after the end of April, nineteen hundred and sixty-one, there shall be charged a duty of excise, to be known as " the television advertisement duty ".
- (2) The television advertisement duty payable in respect of any insertion of an advertisement in such a programme shall be an amount equal to one tenth of the payment made or to be made for the insertion to the person providing the programme, and shall be charged on and paid by him, but (subject to any agreement to the contrary) the amount borne by him in respect of the duty with,any adjustment under section nine of this Act shall be recoverable by him from any person liable to him for the payment so made or to be made.
- (3) In the case of an advertisement inserted in a television programme under arrangements made between the person providing the programme and a person acting as advertising agent, the reference in the foregoing subsection to the payment made or to be made for the insertion to the person providing the programme shall be taken to include any amount allowed by him by way of commission or discount by reason of the arrangements being so made; and any amount recoverable under the foregoing subsection by the person providing the programme from the other shall (subject to any agreement to the contrary) be recoverable by the other from any person liable to him in respect of that payment.
- (4) The First Schedule to this Act shall have effect in relation to the television advertisement duty.
- (5) For the purposes of this section " payment" includes any valuable consideration.