



Finance Act 1921

1921 CHAPTER 32

PART I

CUSTOMS AND EXCISE

8 Amendment of s.12 of 6 & 7 Geo.5 c.24

Section twelve of the Finance Act, 1916 (which exempts from entertainments duty payments for admission to certain school entertainments), shall be amended as follows:—

- (1) References therein to an educational institution shall be construed as including references to any organisation certified by a local education authority to be established and conducted for the purpose of providing social or physical training for children or young persons who are attending or have attended schools or educational institutions provided, aided, or maintained by that authority, and the reference therein to persons who are receiving or have received instruction in the school or institution shall be construed as including a reference to persons who are members of the organisation; and
- (2) The words " under the age of eighteen years" shall be substituted for the words " under the age of sixteen years. "