



Finance Act 1924

1924 CHAPTER 21

PART I

CUSTOMS AND EXCISE

6 Rate of entertainments duty, and further relief from duty for certain charitable entertainments

- (1) As from the second day of June, nineteen hundred and twenty-four, entertainments duty within the meaning of the Finance (New Duties) Act, 1916, shall be charged at the rate set out in the Second Schedule to this Act.
- (2) Where a person who has made a payment for admission to an entertainment subsequently on being admitted to another part of the place of entertainment makes a further payment for admission in respect of the same entertainment, there shall, for the purposes of entertainments duty, be deemed to have been one payment of an amount equal to the aggregate amount of the several payments.
- (3) The provisions of this section shall have effect in relation to any payment made before the said second day of June for admission to an entertainment to be held on or after that date as if the payment had been made on or after that date, and, where duty has been charged on any such payment at the rate in force before that date, the person by whom the duty was paid shall be entitled to repayment of the difference between the amount actually paid and the amount, if any, which would have been chargeable on the said payment if it had been made on or after that date.
- (4) Notwithstanding anything in section one of the Finance (New Duties) Act, 1916, as amended by any subsequent enactment, entertainments duty shall not be charged on payments for admission to any entertainment where the Commissioners of Customs and Excise are satisfied that the entertainment has been promoted by a society or institution of a permanent character established or conducted solely or partly for philanthropic or charitable purposes, or by two or more such societies or institutions acting in combination, and that the whole of the net proceeds of the entertainment are devoted to philanthropic or charitable purposes, and the provisions in subsection (5) of section one of the Finance (New Duties) Act, 1916, which, as amended by

Status: This is the original version (as it was originally enacted).

subsection (2) of section thirteen of the Finance Act, 1922, require the repayment to the proprietor of an entertainment in certain cases of the amount of the entertainments duty paid in respect of the entertainment, shall have effect as if for the words " and that the whole " of the expenses of the entertainment do not exceed " thirty per cent. of the receipts" there were substituted the words " and that the whole of the expenses " of the entertainment do not exceed fifty per cent. of " the receipts."