



Finance Act 1924

1924 CHAPTER 21

PART I

CUSTOMS AND EXCISE

7 Amendment of s. 11 of Finance Act, 1923

Section eleven of the Finance Act, 1923 (which gives relief from entertainments duty in the case of certain entertainments), shall be amended as follows :—

(1) Paragraph (b) of subsection (1) shall cease to have effect:

(2) The following shall be substituted for paragraph (c) :—

“(b) That the entertainment consists solely of an exhibition—

(i) of the products of an industry, or of materials, machinery, appliances, or foodstuffs used in the production of those products, or displays of skill by workers in the industry in work pertaining to the industry; or

(ii) of works of graphic art, sculpture, and arts craftsmanship, or of one or more of such classes of works, executed and exhibited by persons who practise graphic art, sculpture, or arts craftsmanship for profit and as their main occupation, or of displays of skill by such persons in such arts or crafts; or

(iii) of articles or displays of skill which are of material interest in connection with questions relating to the public health;

or consists solely of such exhibitions or displays of skill, together with a performance of music by a band or an exhibition of work or displays of skill by children under the age of sixteen years or by young persons attending a school or other educational institution.”