



Finance Act 1951

1951 CHAPTER 43

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Customs and Excise (changes in rates etc.)

2 Entertainments duty

- (1) Section six of the Finance Act, 1943, and the other enactments relating to entertainments duty shall have effect as if for the rates of duty provided for by Part II of the Fifth Schedule to that Act (which gives the full rates of the duty) there were substituted the rates of duty set out in the First Schedule to this Act.
- (2) This section shall have effect, and be deemed to have had effect, as respects payments for admission to entertainments held on or after the fifth day of August, nineteen hundred and fifty-one, other than payments made before the eleventh day of April in that year.