



Finance Act 1946

1946 CHAPTER 64

PART I

CUSTOMS AND EXCISE.

- 7 Reduction of entertainments duty on certain games and sports, etc.**
- (1) In subsection (3) of section one of the Finance Act, 1935. (which provides for reduced rates of entertainments duty in the case of stage plays and certain other entertainments) for the words " a circus or a travelling show " there shall be substituted the words " a circus, a travelling show, a menagerie or any game or sport other than the racing or trial of speed of animals, vehicles, motor vessels or aircraft. "
 - (2) At the end of subsection (4) of the said section one, there shall be added the words " the reference to the racing or trial of speed of vehicles does not include a reference to cycle races where the cycles are propelled by the riders themselves. "
 - (3) This section shall apply to entertainments held on or after the fifth day of May, nineteen hundred and forty-six, and where duty has been charged on any payment for admission to an entertainment held on or after the said fifth day of May at the rate which would be applicable to the payment apart from the provisions of this section, the person by whom the duty was paid shall be entitled to repayment of the difference between the amount of duty paid and the - amount of duty chargeable on the payment by virtue of the provisions of this section.