



THE STATUTES OF THE REPUBLIC OF SINGAPORE

CINEMATOGRAPH FILM HIRE DUTY ACT

(CHAPTER 40)

Act

8 of 1966

Amended by
41 of 1968

1970 Ed. Cap. 132

Amended by
23 of 1979
4 of 1985

1985 Ed. Cap 40

Amended by
31 of 1993

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2001

Cinematograph Film Hire Duty Act

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An Act to regulate the business of the hiring and renting of cinematograph films and to provide for the imposition of a film-hire duty on the renting of those films and the control of charges for admission to a cinema, theatre or other place where those films are exhibited and for matters incidental thereto.

[9th August 1965]

Short title

1. This Act may be cited as the Cinematograph Film Hire Duty Act.

Interpretation

2. In this Act, unless the context otherwise requires —

“acquire”, in relation to a renter, includes the importing, making or obtaining possession of films for the purpose of renting them;

“Chairman” means the Chairman of the Board of Film Censors appointed under section 3 (1) of the Films Act (Cap. 107);

“charge for admission” means any payment, inclusive of entertainments duty leviable under the Entertainments Duty Act (Cap. 94), charged by an exhibitor of films or by the proprietor of a cinema on a person admitted on that payment, as a spectator or one of the audience, to any place where films are exhibited, whether or not those films are exhibited together with any other entertainment;

“Director-General” means the Director-General of Customs and Excise appointed under section 4 (1) of the Customs Act (Cap. 70);

“exhibitor”, in relation to films, includes every person who exhibits any film or films to the public or to any section of the public including members of any film society, whether or not a charge is made for admission to the premises in which the exhibition is held, and “to exhibit” has a corresponding meaning;

“film” means a cinematograph picture film and includes any part of that film;

“hirer”, in relation to films, means a person who rents a film from a renter or registered renter;

“proprietor” includes —

- (a) in relation to any cinematograph entertainment, any person responsible for the management thereof and any person who holds a licence issued under any written law relating to public entertainments; and
- (b) in relation to any place from which, in the opinion of the Director-General, a person would be able to be a spectator or one of the audience of a cinematograph entertainment in progress in some other place, the owner, tenant or person in possession or control of that first-mentioned place or any other person who receives payment for admission to that first-mentioned place;

“registered renter”, in relation to films, means a renter registered in accordance with the provisions of this Act;

“renter”, in relation to films, means a person for the time being engaged in the business of renting films and includes an exhibitor who acquires any film for exhibition otherwise than through the agency of another registered renter;

“rent”, in relation to films, means to rent or otherwise issue films to exhibitors or any other persons at a rent or for other consideration, or to make other arrangements with exhibitors or any other persons for the exhibition thereof;

“senior officer of customs” means —

- (a) the Director-General;
- (b) the Deputy Director-General, any Senior Director and any Director of Customs and Excise appointed under section 4 (1) of the Customs Act (Cap. 70);
- (c) any Senior Superintendent, Superintendent or Assistant Superintendent of Customs and Excise appointed under section 4 (4) of that Act;
- (d) any officer of customs vested with the powers of a senior officer of customs under section 4 (5) of that Act;

- (e) any police officer having the powers of a senior officer of customs by virtue of section 7 of that Act;

“trailer” means a film or part of a film used for advertising purposes.

[23/79]

Appointment of officers

3.—(1) The Director-General shall have the superintendence of all matters relating to this Act, subject to the direction and control of the Minister.

[23/79]

(2) The Minister may, by notification in the *Gazette*, appoint any public officer to exercise all or any of the powers conferred on the Director-General by or under this Act, subject to the direction and control of the Minister.

Imposition of film-hire duty on renting of films

4.—(1) Notwithstanding any tax, duty, fee or other charge leviable in connection with the import and censorship of films, or with the exhibition of films on which a charge is made for admission to that exhibition or with any other business relating to films under the provisions of any other written law, there shall be levied, collected and paid to the Director-General, a film-hire duty in respect of the proceeds derived or deemed for the purposes of this Act to have been derived from the renting of films but excluding goods and services tax charged thereon.

[23/79; 31/93]

(2) Film-hire duty shall be assessed in accordance with section 9 and shall be payable in 4 instalments not later than one month after the last day of March, June, September and December in any year or after each period of 13 weeks in any year.

(3) It shall not be necessary for the Director-General to make any demand for the payment of film-hire duty.

(4) Without prejudice to any other remedy, on a failure of any renter of films to pay any film-hire duty when it is due, the Minister may —

- (a) deprive the renter of the right of renting films in Singapore; and
- (b) if the renter is a registered renter, cause his registration to be cancelled.

(5) In addition the Minister may recover any such film-hire duty payable as a civil debt due to the Government.

(6) The Director-General shall be responsible for the assessment and collection of film-hire duty and shall pay all amounts collected into the Consolidated Fund.

(7) It shall be lawful for the Director-General, if it is proved to his satisfaction that any money has been overpaid as film-hire duty under this Act, to order the refund of the money so overpaid.

(8) No refund shall be allowed under subsection (7) unless a claim in respect thereof is made within 12 months after the overpayment was made.

(9) Whenever for any reason any part of film-hire duty which ought to have been paid under this Act has been short paid or the whole or any part of such film-hire duty, after having been paid, has been owing to any cause erroneously refunded, the person liable to pay the film-hire duty or the person to whom the refund has erroneously been made, as the case may be, shall pay the deficiency or repay the amount paid to him in excess, on demand being made by the Director-General within 12 months from the date on which the deficient film-hire duty was paid or the refund was made, as the case may be, without prejudice to any other remedy for the recovery of the amount due.

(10) Notwithstanding the provisions of any other written law, the film-hire duty payable under this Act shall not be deducted as an outgoing or expense for the purpose of ascertaining the income of a person for the purposes of the Income Tax Act (Cap. 134).

Registration of film renters

5.—(1) Any person who desires to rent any film for exhibition shall apply to the Director-General for registration as a registered renter.

[23/79]

(2) The Director-General shall refuse to register any person as a registered renter unless —

- (a) the place of business of that person is in Singapore;
- (b) he is liable to income tax under the Income Tax Act; and
- (c) he is registered under the provisions of the Business Registration Act (Cap. 32) or is incorporated under the provisions of the Companies Act (Cap. 50).

(3) Any person other than a registered renter who rents any film shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$200 for every day during which the offence is committed in respect of one or more films.

(4) Before he registers any person as a registered renter, the Director-General may require that person to give such particulars as he may consider necessary for registration under subsection (1).

(5) The Director-General may at any time require the renter to lodge such security as he may consider to be appropriate for the payment of film-hire duty.

(6) Any person who gives to the Director-General any particulars which he knows or has reason to believe to be false shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(7) Subject to this section, the Director-General may, on receiving an application for registration, register the applicant as a registered renter or may register him provisionally for such period as may be specified by the Director-General.

(8) No copy of any film, which has not been authorised for exhibition, shall be approved for exhibition by the Chairman unless the person or firm renting the film is a registered renter.

(9) The Director-General shall from time to time furnish the Chairman with lists of registered renters.

(10) The Director-General may require the Chairman to give him such information as he may require for the purposes of implementing the provisions of this Act.

Book to be kept by registered renter

6.—(1) Every registered renter shall in the manner approved by the Director-General keep a book or other record in which shall as soon as practicable be entered with respect to each film acquired by him the following particulars:

- (a) the title of the film and the date when the film was acquired;
- (b) the description of the film, including its total length;
- (c) the place or places at which the film has been exhibited and the date or dates of exhibition at each such place;

- (d) the rent or other consideration paid or agreed to be paid by any exhibitor in respect of the film or (where one charge is made in respect of 2 or more films without apportionment to the exhibitor) the amount of the charge, and the allocation of the amount of that charge among the several films made by the renter for the purposes of his business; and
- (e) such other particulars as may from time to time be prescribed by rules made under this Act.

[23/79]

(2) Every book or record kept pursuant to this section shall be open at all reasonable times to inspection by a senior officer of customs who may, if he considers it necessary, detain the book in a customs office, for the purposes of carrying out further examination of the book or record.

(3) Every registered renter who keeps the book or record referred to in subsection (1) shall on the date when he acquires any film or films immediately cause the relevant entry to be made in the book or record.

(4) Any registered renter who fails to comply with subsection (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$100 for every day during which the entry is not made by him in such book or record.

(5) Any allocation made by a registered renter for the purposes of subsection (1) (d), or any allocation of rents or other charges amongst any classes of films, or any allocation made by a registered renter who is also an exhibitor in accordance with section 10, may be reviewed by the Director-General or a senior officer of customs acting on his direction.

(6) If the Director-General or senior officer of customs has reason to believe or suspect that any such allocation is not a fair and proper one the Director-General or that officer may amend it in such manner as is considered equitable.

(7) If the registered renter fails in any case to make any such allocation referred to in subsection (5), the Director-General or a senior officer of customs acting on his direction may make the allocation in such manner as he thinks proper.

Liability to film-hire duty

7.—(1) Film-hire duty shall be payable by every registered renter and by every person who is required by section 5 to be a registered renter.

(2) No person shall be relieved from liability to pay the film-hire duty in accordance with the provisions of this Act by reason of the fact that since the termination of any period he has ceased to carry on business as a renter.

(3) Any reference in this Act to registered renters shall, for the purposes of the payment of duty, include persons who have failed to comply with the provisions of this Act requiring them to be registered renters.

Quarterly returns by registered renters

8.—(1) For the purposes of this section, “quarter” means a period of 3 months ending on the last day of March, June, September and December in any year or a period of 13 weeks in any year ending on a day approved by the Director-General.

[23/79]

(2) Every registered renter shall within the period of one month after each quarter furnish to the Director-General a complete return of his gross receipts in connection with the renting of films for that quarter, together with such other particulars as may be prescribed or as may be required by the Director-General.

(3) Every registered renter shall within the period of one month after each quarter forward to the Director-General a return listing the films which have been exhibited during that quarter.

(4) Every registered renter who furnishes any information to the Director-General which he knows or has reason to believe to be false shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 12 months or to both.

(5) Any senior officer of customs may, for the purposes of verifying the accuracy of such returns, require a registered renter or his authorised agent to produce forthwith for his inspection any book of accounts, invoices or other documents relating to or concerned with the renting of films.

(6) The Director-General may require any registered renter to produce for his inspection any contract made by the renter with any person in connection with the renting of films.

[23/79]

(7) Any person who fails to furnish any such information as he is required to furnish under subsection (2) or fails to comply with any request of a senior officer of customs or the Director-General under subsection (5) or (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 12 months or to both.

[23/79]

Assessment for purposes of film-hire duty

9.—(1) The film-hire duty payable by any renter shall be assessed on 60% of the gross receipts derived or deemed, in accordance with the provisions of this Act, to have been derived by him from renting films.

[23/79]

(2) Film-hire duty shall be levied in respect of films at such rate as the Minister may, by order, prescribe.

[31/93]

Calculation of gross receipts for assessment

10.—(1) For the purposes of this Act, in calculating the gross receipts derived or deemed to have been derived from the renting of films, there shall be included —

- (a) gross receipts from trailers;
- (b) receipts from the sale or hire of accessories, advertising materials or other things used in connection with the distribution or exhibition of films if those receipts in the aggregate exceed 10% of the gross receipts derived or deemed to have been derived from the renting of films or exceed an amount of \$50, whichever is the lesser; and
- (c) house expenses which exceed 25% of the receipts from the charge for admission exclusive of entertainments duty leviable under the Entertainments Duty Act (Cap. 94).

[23/79]

(2) For the purposes of this Act, every renter who is also an exhibitor shall, in respect of films acquired by him otherwise than through the agency of a registered renter, in his accounts allocate to

each film a reasonable rental therefor, for every period in which the film is exhibited by him.

(3) The total amount allocated under subsection (2) in respect of those films in any period, in addition to any amounts received by him from the business of renting films to other exhibitors, shall be deemed to be the gross receipts derived by him in that period from the business of renting films.

(4) For the purposes of this section, “house expenses”, in relation to any cinema, theatre or other place where films are exhibited, means expenses of all kinds incurred in connection with the exhibition of films and which are approved as such by the Director-General.

[23/79]

(5) For the purposes of subsection (1), in calculating the “gross receipts”, “receipts” and “house expenses”, as the case may be, there shall be excluded therefrom the amount of any goods and services tax.

[31/93]

Minister may grant exemption

11. The Minister may, in his discretion on application or otherwise, exempt, wholly or partially and subject to such conditions as he may think fit, any person from all or any of the provisions of this Act.

Information to be given

12.—(1) Any renter, registered renter or hirer of films to whom films are rented shall give such information as may be required of him by a senior officer of customs for the purposes of this Act.

(2) Any such renter, registered renter or hirer who gives any false information or omits to give any information which it is in his power to give shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 12 months or to both.

Powers of entry, search, arrest, etc.

13.—(1) Any senior officer of customs may enter any place where films are exhibited or the office of any renter or registered renter or hirer of films or any other place used in connection with the business of renting films and may make such investigations as he may consider necessary for the purposes of enforcing the provisions of this Act.

(2) Any senior officer of customs may conduct a search of such place or office as is referred to in subsection (1) and may detain or seize any document which he reasonably believes to be required for the purposes of enforcing the provisions of this Act or which he believes may contain evidence relating to any offence under the provisions of this Act.

(3) Any person who obstructs any senior officer of customs in the course of his duties shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 12 months or to both.

(4) Any person who so obstructs any senior officer of customs in the course of his duties may be arrested without warrant and every person so arrested shall be taken to a police station or customs station or customs office and shall thereafter be dealt with as if he had been arrested under section 33 of the Criminal Procedure Code (Cap. 68).
[14

Penalty for fraudulent evasion or attempts to fraudulently evade film-hire duty

14. A person who is in any way concerned in any fraudulent evasion of, or attempts to fraudulently evade, any film-hire duty shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 2 years or to both.

[14A
[23/79]

Prosecution

15. No prosecution in respect of any offence under this Act shall be instituted save by or under the direction of the Director-General or the Public Prosecutor.

[23/79]

Who may prosecute

16. Prosecutions in respect of offences committed under this Act may be conducted by a senior officer of customs specifically authorised in that behalf by the Director-General.

[23/79]

Composition of offences

17. A senior officer of customs authorised in that behalf by the Director-General may compound any offence under sections 5 (3)

and (6), 6 (4), 8 (4) and (7) and 12 (2) by accepting from the person reasonably suspected of having committed an offence a sum not exceeding \$500.

[23/79]

Protection of informers from discovery

18.—(1) Subject to this section, no complaint as to an offence alleged to have been committed under this Act shall be admitted in evidence in any civil or criminal proceedings, and no witness shall be obliged or permitted to disclose the name or address of any informer, or state any matter which might lead to his discovery.

(2) If any books, documents or papers which are in evidence or liable to inspection in any civil or criminal proceeding contain any entry in which any informer is named or described, or which might lead to his discovery, the court before which the proceeding is held shall cause all those passages to be concealed from view or to be obliterated so far as is necessary to protect the informer from discovery, and no further.

(3) If on the trial for any offence under this Act the court, after full inquiry into the case, believes that the informer wilfully made in his complaint a material statement which he knew or believed to be false or did not believe to be true, or if in any other proceeding, the Court is of the opinion that justice cannot be fully done between the parties thereto without the discovery of the informer, the court may require the production of the original complaint, if in writing, and permit inquiry and require full disclosure concerning the informer.

Agents and employees

19.—(1) The agent or employee of any renter or registered renter may transact business generally at any customs office on behalf of the renter or registered renter.

(2) Notwithstanding subsection (1), a senior officer of customs may refuse to transact business with such agent or employee unless the renter or registered renter identifies the agent or employee as empowered to transact such business and deposits with that officer a signed authority authorising the agent or employee to transact such business on behalf of the renter or registered renter.

Liability of renter or registered renter for acts etc. of employees

20.—(1) For the purposes of this Act, every renter or registered renter shall be liable for every act, omission, neglect or default of any agent or employee employed by him and acting within the scope of his employment, as fully and as effectually as if the act, omission, neglect or default were done or committed by the renter or registered renter.

(2) Nothing in this section shall affect the liability of the agent or employee, and the liability of the renter or registered renter shall not extend to imprisonment unless he is privy to the offence.

Appeal from decision of Director-General

21. Where it is provided in this Act that the decision on any matter rests with the Director-General, then any person aggrieved by that decision may appeal therefrom to the Minister whose decision shall be final.

[23/79]

Forms

22. For the purposes of implementing the provisions of this Act, the Director-General may devise and use such forms as he may consider necessary.

[23/79]

Power to make rules

23.—(1) The Minister may make rules prescribing anything that is to be prescribed and generally for carrying out the provisions of this Act, and without prejudice to the generality of the foregoing powers may make rules —

- (a) to secure the payment of the film-hire duty;
- (b) to regulate the payment of the film-hire duty and to make provisions for the prevention of evasion of the film-hire duty;
- (c) to regulate the powers and duties to be exercised and performed by any officer empowered to enforce the provisions of this Act; and
- (d) to regulate the procedure by which any person or firm may be registered as a registered renter.

(2) Rules made under subsection (1) may —

- (a) prescribe that any act or omission in contravention of the provisions of any rule shall be an offence; and
- (b) provide for the imposition of penalties, which shall not exceed —
 - (i) imprisonment for a term of 12 months;
 - (ii) a fine of \$1,000; or
 - (iii) a fine of \$1,000 for every day in respect of which there is a contravention of any rule,

or a combination of 2 or more of such penalties.

(3) All rules made under this section shall be published in the *Gazette* and shall be presented to Parliament as soon as possible after publication.

LEGISLATIVE HISTORY
CINEMATOGRAPH FILM HIRE DUTY ACT
(CHAPTER 40)

- 1. Act 8 of 1966 — Cinematograph Film Hire Duty Act 1966**

Date of First Reading	:	23.2.66 (Bill No. 15/66 published on 4.3.66)
Date of Second and Third Readings	:	21.4.66
Date of commencement	:	9.8.65

- 2. Act 41 of 1968 — Cinematograph Film Hire Duty (Amendment) Act 1968**

Date of First Reading	:	3.12.68 (Bill No. 47/68 published on 7.12.68)
Date of Second and Third Readings	:	23.12.68
Date of commencement	:	31.12.68

- 3. Act 23 of 1979 — Cinematograph Film Hire Duty (Amendment) Act 1979**

Date of First Reading	:	7.9.79 (Bill No. 28/79 published on 11.9.79)
Date of Second and Third Readings	:	21.9.79
Date of commencement	:	1.11.79

- 4. Act 4 of 1985 — Cinematograph Film Hire Duty (Amendment) Act 1985**

Date of First Reading	:	14.5.85 (Bill No. 5/85 published on 18.5.85)
Date of Second and Third Readings	:	23.7.85
Date of commencement	:	1.4.85

- 5. Act 31 of 1993 — Goods and Services Tax Act 1993**

(Consequential amendments made by)

Date of First Reading	:	26.2.93 (Bill No. 14/93 published on 27.2.93)
Date of Second Reading	:	19.3.93
Referred to Select Committee	:	13.4.93
Date of Third Reading	:	19.3.93
Date of commencement	:	26.11.93 (except paragraph (3) of Fifth Schedule) 1.4.94 (paragraph (3) of Fifth Schedule)

COMPARATIVE TABLE

CINEMATOGRAPH FILM HIRE DUTY ACT (CHAPTER 40)

The following provisions in the 1985 Revised Edition of the Cinematograph Film Hire Duty Act have been renumbered by the Law Revision Commissioners in this 2001 Revised Edition.

This Comparative Table is provided for the convenience of users. It is not part of the Cinematograph Film Hire Duty Act.

2001 Ed.	1985 Ed.
4—(4) and (5)	4—(4)
(6)	(5)
(7) and (8)	(6)
(9)	(7)
(10)	(8)
5—(4) and (5)	5—(4)
(6)	(5)
(7)	(6)
(8)	(7)
(9) and (10)	(8)
6—(3) and (4)	6—(3)
(5), (6) and (7)	(4)
10—(2) and (3)	10—(2)
(4)	(3)
(5)	(4)
19—(1) and (2)	19
20—(1) and (2)	20

COMPARATIVE TABLE

WHOLESOME ACT (CHAPTER 00)

The following provisions in the Act 1999 (Act of 1999) have been renumbered by the Law Revision Commissioners in this 2001 Revised Edition.

This Comparative Table is provided for the convenience of users. It is not part of the Act.

2001 Ed.	Act 5 of 1999
25—(4) and (5)	25—(4)