

THE STATUTES OF THE REPUBLIC OF SINGAPORE

ENTERTAINMENTS DUTY ACT

(CHAPTER 94)

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Entertainments Duty Act

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An Act to impose a duty in respect of admission to entertainments.

[1st January 1952]

1. This Act may be cited as the Entertainments Duty Act. Short title.

Interpre-
tation.

2. In this Act and any rules made thereunder —

“admission” means admission as a spectator or as one of an audience;

“admission to an entertainment” includes admission to any place in which the entertainment is held, and also to any other place from which a person would be able to be a spectator or one of the audience of any entertainment;

“customs station” or “customs office” means a customs station or a customs office prescribed under the

Cap. 70.

“entertainment” includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;

“expenses of the entertainment” includes expenses of all kinds incurred in connection with the entertainment or its side-shows;

“officer of customs” has the same meaning as in the Customs Act;

“open air cinema” means any entertainment by means of a cinematograph where the area in which the audience is accommodated is exposed to the sky, whether or not the area is enclosed;

“payment for admission” includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof for admission to which a payment or a further payment involving duty is required;

“proprietor” in relation to any entertainment includes any person responsible for the management thereof or any person who holds a licence issued under any written law relating to public entertainments and, in relation to any place from which in the opinion of the Comptroller of Entertainments Duty a person would be able to be a spectator or one of the audience of an entertainment in progress in some other place, includes the owner, tenant or person in possession or control of that place or any other person who receives payment for admission to that place;

“senior officer of customs” has the same meaning as in the Customs Act;

Cap. 70.

“takings of the entertainment” includes not only all money taken for admission but also all takings from any source whatever in connection with the entertainment.

3.—(1) The Director-General of Customs and Excise shall be the Comptroller of Entertainments Duty (referred to in this Act as the Comptroller) and shall be responsible for collecting the duties prescribed by section 4 and generally for carrying out the provisions of this Act and of any rules made thereunder.

Appointment of Comptroller of Entertainments Duty.

(2) The Deputy Director-General and every Senior Director and Director of Customs and Excise shall be an Assistant Comptroller of Entertainments Duty and shall have all the powers conferred upon the Comptroller by this Act or any rules made thereunder.

(3) The Minister may appoint a deputy or deputies to the Comptroller either generally for the purposes of this Act or of any rules made thereunder or for the purposes of particular provisions of this Act or for the purposes of particular rules made under this Act.

4.—(1) There shall be charged, levied and paid to the Comptroller upon every payment for admission to any entertainment a duty (referred to in this Act as entertainments duty) at such rate or rates as may be prescribed by the Minister by order published in the *Gazette*.

Duties.

(2) The Minister may impose different rates in respect of different classes of entertainments.

(3) The Comptroller may in his discretion accept in respect of any entertainment a lump sum by way of composition for and in lieu of entertainments duty in any case where by reason of the smallness of the sum likely to be payable, or difficulty in computing such sum, he considers it expedient to do so.

(4) The Comptroller shall pay all moneys collected under the provisions of this Act into the Consolidated Fund.

(5) Without prejudice to any other remedy, any entertainments duty payable under this Act may be sued for and recovered in a court of competent jurisdiction by the

Comptroller in his official name as a debt due to the Government.

(6) Any order made by the Minister under subsection (1) shall be presented to Parliament as soon as possible after publication.

Comptroller may decide what is a payment for admission.

5.—(1) If any payment other than a payment for admission (upon which duty is payable under the provisions of this Act) is required or accepted by the proprietor of an entertainment from any person, the Comptroller shall decide whether all or any proportion of that payment is in the nature of a payment for admission, and if he so decides entertainments duty shall be paid upon that payment or proportion of payment either in accordance with section 4 (2) or (3) or otherwise as the Comptroller may require.

(2) Any person dissatisfied with the decision of the Comptroller under subsection (1) may appeal to the Minister whose decision shall be final.

Payment of duty, how made.

6.—(1) Entertainments duty shall be levied, paid and collected by such method or methods, whether by way of a stamp upon or affixed to any ticket of admission denoting that the proper entertainments duty has been paid or otherwise, as may be prescribed by rules made under this Act.

(2) Unless otherwise provided, if any person is admitted on payment to an entertainment and entertainments duty is not levied, paid and collected in accordance with the provisions of this Act or any rules made thereunder, the proprietor of the entertainment to which he is admitted shall be guilty of an offence.

(3) The Comptroller may require the proprietor of any entertainment to lodge with the Comptroller such security as the Comptroller may consider appropriate for the payment of entertainments duty.

Duty chargeable in respect of every person.

7. Entertainments duty shall be chargeable in respect of every person admitted to an entertainment for payment and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket. In the case of admission otherwise than by stamped ticket, it shall, unless the Comptroller in exercise of the powers conferred by

section 4 (2) or (3) directs otherwise, be calculated and paid on the number of admissions.

8. Entertainments duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor as a civil debt due to the Government. Recovery of duties.

9. It shall be lawful for the Comptroller, if it is proved to his satisfaction that any money has been overpaid as entertainments duty under this Act, to direct the refund of the money so overpaid: Refund of duty overpaid.

Provided that no such refund shall be allowed unless a claim in respect thereof is made within 6 months of the overpayment.

10. Whenever for any reason entertainments duty payable under this Act has not been paid, or has been short paid, or the whole or any part of the entertainments duty, after having been paid, has, owing to any cause, been erroneously refunded, the person liable to pay such duty, or the person to whom the refund has been erroneously made, as the case may be, shall pay the entertainments duty not paid or short paid, or the amount erroneously refunded to him, on demand being made by the Comptroller, within 6 months of the date of the non-payment, or short payment, or erroneous refund, as the case may be, without prejudice to any other remedy for the recovery of the amount unpaid or erroneously refunded. Duty not paid, short paid, or erroneously refunded.

11.—(1) Where the payment for admission to an entertainment is made by means of a lump sum paid — Duty on subscription and season tickets.

(a) as a subscription or contribution to any club, association or society;

(b) for a season ticket; or

(c) for the right of admission to a series of entertainments or to any entertainment during a certain period of time,

the entertainments duty shall be paid on the amount of the lump sum.

(2) If the Comptroller is of the opinion that the payment of a lump sum or of any payment for a ticket includes other privileges, rights or purposes besides the admission to an

entertainment, the duty shall be charged on such amount as appears to the Comptroller to represent the right of admission to entertainments in respect of which entertainments duty is payable.

(3) Any person who is dissatisfied with the decision of the Comptroller under subsection (2) may appeal to the Minister whose decision shall be final.

Exemption
from duty for
charities, etc.

12.—(1) Entertainments duty shall not be charged for admission to any entertainment if —

- (a) the whole of the takings of the entertainment are to be devoted to philanthropic or charitable purposes whether in Singapore or elsewhere without any charge on the takings or upon any funds belonging to or controlled by or on behalf of any charitable or philanthropic organisation or body for any expenses incurred in connection with the entertainment;
- (b) the Director of Education certifies in writing that the entertainment is to be held for educational purposes;
- (c) the entertainment is provided by a society which is not established or conducted for profit, and 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;
 - (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 those persons in those 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 16 years or by young persons attending a school or other educational institution;

- (d) the entertainment consists solely of games, races or sports, provided by an association, institution or other body not conducted or established for profit, being an entertainment the participants in which are persons who receive no payment or reward other than reasonable prizes for participating in games, races or sports;
- (e) the entertainment is of a theatrical, musical or similar nature provided by an association, institution or other body not established or conducted for profit, being an entertainment promoted solely for the encouragement and improvement of dramatic or musical talent amongst persons who receive no payment or reward other than reasonable prizes when taking part in any dramatic or musical performance; or
- (f) the entertainment is a dance which does not include any stage-show, ballet or exhibition or any combination thereof of more than half an hour's duration in the aggregate:

Provided that —

- (i) notice of claim to exemption from entertainments duty as above has been given to the Comptroller not less than 14 days before the commencement of the entertainment; and
 - (ii) the Comptroller after making such enquiries as he sees fit has granted to the proprietor a certificate of exemption from payment of entertainments duty.
- (2) The Comptroller may in his discretion accept a notice of claim to exemption from entertainments duty given under subsection (1) less than 14 days but not less than 24 hours before the commencement of such entertainment.
- (3) The Comptroller may in granting his certificate under subsection (1) impose such conditions written on the certificate as he thinks fit and any person failing to comply with

any of those conditions shall be guilty of an offence and the certificate shall be deemed to be invalidated as if it had never been granted.

(4) Where a certificate of exemption is or is deemed to be invalidated under subsection (3) and the entertainment in respect of which the exemption was granted has been performed, the person to whom the certificate was issued shall, on demand, pay to the Comptroller the entertainments duty which would have been levied had the exemption not been granted.

(5) For the purposes of subsection (1) (c) —

“agriculture” includes horticulture and livestock breeding;

“industry” includes a branch of an industry and includes agriculture;

“livestock” includes animals of any description;

“society” includes a company, institution or other association of persons by whatever name called.

Repayments.

13. When the Comptroller is satisfied that the whole of the net proceeds of an entertainment have been devoted to charitable or philanthropic purposes, and that the whole of the expenses of the entertainment do not exceed 20% of the total takings of the entertainment he shall repay to the proprietor the amount of the entertainments duty paid in respect of the entertainment.

Power of
Minister to
exempt.

14. The Minister may, in his discretion, and subject to such conditions as he may consider fit to impose —

(a) exempt, by order, any class of entertainment from the payment of entertainments duty; or

(b) exempt, in any particular case, any person from the payment of the whole or any part of the entertainments duty which may be payable by that person.

Powers of
entry and
inspection.

15.—(1) Any officer of customs may at all reasonable times enter any place of entertainment, any place ordinarily used as a place of entertainment and any other place he reasonably believes to be connected with an entertainment, with a view to ascertaining whether the provisions of this Act or any rules made thereunder are being complied with

and may make such investigation and inspection of such place and call upon any person to produce such books, accounts, tickets or other documents or things and to furnish any information as that officer may consider necessary for that purpose.

(2) Any person who obstructs any officer of customs authorised by subsection (1) to enter and inspect any place or delays to produce any books, accounts or other documents or things which he has been called upon by that officer to produce and which are or ought to be in the ordinary course of business in his power to produce or who refuses to furnish any information which he may be required to furnish by any rule or which may reasonably be required by that officer or by the Comptroller or who being required to furnish information by that officer or by the Comptroller furnishes false or misleading information shall be guilty of an offence.

16.—(1) An officer of customs may arrest without warrant a person whom he reasonably suspects of committing or attempting to commit or employing, aiding or assisting a person to commit an offence under this Act or any rules made thereunder.

Powers of
arrest.
19/73.

(2) Every person so arrested shall be taken to a customs station, customs office or police station and shall thereafter be dealt with as if he had been arrested under section 33 of the Criminal Procedure Code.

Cap. 68.

17.—(1) Any officer of customs may seize any document or other thing in respect of which he reasonably believes an offence to have been committed under this Act or any rules made thereunder or which he reasonably believes to be or to contain evidence relating to such an offence.

Powers of
seizure.
19/73.

(2) Any officer of customs, acting in accordance with the general or special direction, whether expressed or implied, of a senior officer of customs, shall have the powers of a senior officer of customs under this Act and any rules made thereunder.

18. A District Court or Magistrate's Court shall have jurisdiction to try any offence under this Act or any rules made thereunder and may notwithstanding anything in the Criminal Procedure Code impose the full punishment prescribed by this Act or such rules.

Jurisdiction
of District
and Magis-
trates'
Courts.

Compound-
ing of
offences.

19. Any senior officer of customs may compound any offence under this Act or any rules made thereunder by accepting from the person reasonably suspected of having committed the offence a sum not exceeding \$500. [20*

Who may
prosecute.

20. Prosecutions in respect of offences committed under this Act or any rules made thereunder may be conducted by a senior officer of customs or any officer of customs specially authorised in writing in that behalf by the Comptroller. [21

Protection of
informers
from
discovery.

21.—(1) Subject to this section, no complaint as to an offence alleged to have been committed under this Act or any rules made thereunder shall be admitted in evidence in any civil or criminal proceeding whatsoever, 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 whatsoever contain any entry in which any informer is named or described, or which might lead to his discovery, the court before which the proceeding takes place shall cause all such entries to be concealed from view or to be obliterated so far as is necessary to protect the informer from discovery, but 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 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.

[22

Penalties.
19/73.

22.—(1) Except in any case provided for by sub-section (3) any person convicted of an offence under this Act or any rules made thereunder shall when no other penalty has been specifically provided for the offence be

*Section 19 in the 1970 Edition was repealed by Act 19/73.

liable to a fine not exceeding \$500 for a first offence or \$2,000 in respect of a second or subsequent offence.

(2) When any person convicted of an offence under this Act or any rules made thereunder is the proprietor of an entertainment and the court convicting that person is of opinion that by reason of the offence any duty which ought to have been paid has not been paid or that the offence was committed with a view to the evasion of such duty that person shall also be liable to a fine not exceeding 10 times the amount of the duty.

(3) Any person admitted to any entertainment who is guilty of an offence under this Act shall when no other penalty has been specifically provided by this Act or any rules made thereunder be liable to a fine not exceeding \$100. [23]

23. Whoever attempts to commit any offence punishable under this Act or any rules made thereunder, or abets the commission of that offence, shall be guilty of that offence and shall be liable on conviction to the punishment provided for that offence. [24]

Attempts and abetments.

24. Nothing done by an officer of the Government acting in the course of his duties shall be an offence under this Act or under any rules made thereunder. [25]

Action of officers no offence.

25. For the purposes of this Act or any rules made thereunder every proprietor 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 effectually as if the act, omission, neglect or default were done or committed by the proprietor; but so that nothing in this section shall affect the liability of the agent or employee, and provided that the liability of the proprietor shall not extend to imprisonment unless he is privy to the offence. [26]

Liability of proprietor for acts of employees.

26. Any officer of customs entering a place of entertainment or any place ordinarily used as a place of entertainment, or any other place he reasonably believes to be connected with an entertainment may, if he considers it to be necessary and has reason to believe that an offence under this Act has been committed, search the place and any

Search.

person whom he reasonably believes to be concerned in the management or to be an employee or agent of the proprietor of the place, provided that no woman shall be searched except by a woman. [27

Rules.

27.—(1) The Minister may make rules for the following purposes:

- (a) to secure the payment of entertainments duty;
- (b) to regulate the payment of entertainments duty and to make provision for the prevention of evasion of such duty;
- (c) to provide for the supply and use of stamps or stamped tickets or for the stamping of tickets and for the defacement of stamps when used;
- (d) to regulate the use of tickets for admission and the calculation of the duty thereon;
- (e) to control the use of barriers or mechanical contrivances and to secure proper records of admission by means of barriers or mechanical contrivances;
- (f) generally to carry into effect the provisions of this Act;
- (g) to declare that any act or omission in contravention of any rule shall be an offence under this Act and prescribe penalties therefor: Provided that no such penalty shall exceed the maximum penalties prescribed by section 22.

(2) All rules made by the Minister under this Act shall be published in the *Gazette* and shall, unless it is otherwise provided by such rules, come into force on the date of publication.

(3) Such rules shall be presented to Parliament as soon as possible after publication.

(4) Such rules shall remain in force until disapproved or altered by resolution of Parliament.

(5) Any rule altered by a resolution of Parliament shall come into force as altered from the date of the passing of the resolution.

(6) All rules made under this Act shall have the same force and effect as if enacted in this Act. [28