



**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**ENTERTAINMENTS DUTY ACT**

**(CHAPTER 94)**

**(Original Enactment: Ordinance 39 of 1950)**

**REVISED EDITION 2014**

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# Entertainments Duty Act

## ARRANGEMENT OF SECTIONS

### Section

1. Short title
2. Interpretation
3. Appointment of Comptroller of Entertainments Duty
4. Duties
5. Comptroller may decide what is payment for admission
6. Payment of duty — how made
7. Duty chargeable in respect of every person
8. Recovery of duties
9. Refund of duty overpaid
10. Duty not paid, short paid, or erroneously refunded
11. Duty on subscription and season tickets
12. Exemption from duty for charities, etc.
13. Repayments
14. Power of Minister to exempt
15. Powers of entry and inspection
16. Powers of arrest
17. Powers of seizure
18. Jurisdiction of District and Magistrates' Courts
19. Compounding of offences
20. Who may prosecute
21. Protection of informers from discovery
22. Penalties
23. Attempts and abetments
24. Action of officers no offence
25. Liability of proprietor for acts of employees
26. Search
27. Rules

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

[1st January 1952]

**Short title**

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

**Interpretation**

2. In this Act and any of its rules —

“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 Customs Act (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 of any entertainment 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;

“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.

### **Appointment of Comptroller of Entertainments Duty**

3.—(1) The Director-General of Customs 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 of its rules.

[4/2003]

(2) Every Deputy Director-General of Customs and Assistant Director-General of Customs shall be an Assistant Comptroller of Entertainments Duty and shall have all the powers conferred upon the Comptroller by this Act or any of its rules.

[4/2003]

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

### **Duties**

4.—(1) There shall be charged, levied and paid to the Comptroller upon every payment for admission to any entertainment (excluding goods and services tax charged thereon) 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*.

[31/93]

(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 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 of its rules, 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.—(1) 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.

(2) 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.

### **Recovery of duties**

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.

### **Refund of duty overpaid**

9.—(1) 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.

(2) No refund under subsection (1) shall be allowed unless a claim for any money overpaid as entertainments duty is made within 6 months of the overpayment.

### **Duty not paid, short paid, or erroneously refunded**

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 on subscription and season tickets**

**11.—**(1) Where the payment for admission to an entertainment is made by means of a lump sum paid —

- (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-General 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 of dance, stage show, ballet or exhibition 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 a certificate of exemption 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 of its rules 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.

### **Powers of arrest**

**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 of its rules.

[19/73]

(2) Every person so arrested shall be taken to a customs station, customs office or police station and shall then be dealt with as if he had been arrested under section 65 of the Criminal Procedure Code (Cap. 68).

[15/2010]

### **Powers of seizure**

**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 of its rules or which he reasonably believes to be or to contain evidence relating to such an offence.

[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 of its rules.

### **Jurisdiction of District and Magistrates' Courts**

**18.** A District Court or Magistrate's Court shall have jurisdiction to try any offence under this Act or any of its rules and may

notwithstanding anything in the Criminal Procedure Code (Cap. 68) impose the full punishment prescribed by this Act or such rules.

### **Compounding of offences**

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

### **Who may prosecute**

**20.** Prosecutions in respect of offences committed under this Act or any of its rules may, with the authorisation of the Public Prosecutor, be conducted by a senior officer of customs or any officer of customs specially authorised in writing in that behalf by the Comptroller.

*[15/2010]*

### **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 of its rules 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 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 the opinion that justice cannot be fully done between the parties to the proceeding 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.

### **Penalties**

**22.**—(1) Except in any case provided for by subsection (3), any person convicted of an offence under this Act or any of its rules shall, when no other penalty has been specifically provided for the offence, be liable to a fine not exceeding \$500 for a first offence and, in respect of a second or subsequent offence, to a fine not exceeding \$2,000.

[19/73]

(2) When any person convicted of an offence under this Act or any of its rules 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 of its rules be liable to a fine not exceeding \$100.

### **Attempts and abetments**

**23.** Whoever attempts to commit any offence punishable under this Act or any of its rules, 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.

### **Action of officers no offence**

**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 of its rules.

### **Liability of proprietor for acts of employees**

**25.** For the purposes of this Act or any of its rules, 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.

### **Search**

**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 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.

### **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 on such tickets;
- (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 for such an offence, 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.

LEGISLATIVE HISTORY  
ENTERTAINMENTS DUTY ACT  
(CHAPTER 94)

This Legislative History is provided for the convenience of users of the Entertainments Duty Act. It is not part of the Act.

**1. Ordinance 39 of 1950 — Entertainments Duty Ordinance 1950**

Date of First Reading	:	21 March 1950 (Bill published on 24 March 1950. No Bill number given)
Date of Second Reading	:	25 April 1950
Date of Third Reading	:	13 October 1950
Date of commencement	:	1 January 1952

**2. Ordinance 17 of 1954 — Entertainments Duty (Amendment) Ordinance 1954**

Date of First Reading	:	15 June 1954 (Bill No. 22/54 published on 18 June 1954)
Date of Second Reading	:	20 July 1954
Date of Third Reading	:	17 August 1954
Date of commencement	:	17 September 1954

**3. 1955 Revised Edition — Entertainments Duty Ordinance (Chapter 161)**

Date of operation	:	1 July 1956
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**4. Ordinance 31 of 1958 — Legislative Assembly (Presentation of Subsidiary Legislation) Ordinance 1958**

Date of First Reading	:	16 July 1958 (Bill No. 158/58 published on 22 July 1958)
Date of Second Reading	:	13 August 1958
Date of Third Reading	:	10 September 1958
Date of commencement	:	25 September 1958

**5. Ordinance 20 of 1959 — Entertainments Duty (Amendment) Ordinance 1959**

Date of First Reading	:	21 January 1959 (Bill No. 200/59 published on 26 January 1959)
Date of Second and Third Readings	:	11 February 1959
Date of commencement	:	20 March 1959

**6. Ordinance 71 of 1959 — Transfer of Powers Ordinance 1959**

Date of First Reading	:	22 September 1959 (Bill No. 30/59 published on 30 September 1959)
Date of Second and Third Readings	:	11 November 1959
Date of commencement	:	20 November 1959

**7. S (N.S.) 179/59 — Singapore Constitution (Modification of Laws) (No. 5) Order 1959**

Date of commencement	:	20 November 1959
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**8. Ordinance 60 of 1960 — Transfer of Powers Ordinance 1960**

Date of First Reading	:	20 October 1960 (Bill No. 99/60 published on 28 October 1960)
Date of Second and Third Readings	:	16 November 1960
Date of commencement	:	9 December 1960

**9. Ordinance 7 of 1964 — Entertainments Duty (Amendment) Ordinance 1964**

Date of First Reading	:	10 June 1964 (Bill No. 22/64 published on 19 June 1964)
Date of Second and Third Readings	:	2 November 1964
Date of commencement	:	1 January 1964

**10. Act 42 of 1966 — Entertainments Duty (Amendment) Act 1966**

Date of First Reading	:	26 October 1966 (Bill No. 41/66 published on 2 November 1966)
Date of Second and Third Readings	:	5 December 1966

Date of commencement : 3 January 1967

**11. 1970 Revised Edition — Entertainments Duty Act (Chapter 136)**

Date of operation : 30 April 1971

**12. Act 19 of 1973 — Entertainments Duty (Amendment) Act 1973**

Date of First Reading : 26 February 1973  
(Bill No. 11/73 published on  
28 February 1973)

Date of Second and Third Readings : 20 March 1973

Date of commencement : 6 April 1973

**13. 1985 Revised Edition — Entertainments Duty Act (Chapter 94)**

Date of operation : 30 March 1987

**14. Act 31 of 1993 — Goods and Services Tax Act 1993**

Date of First Reading : 26 February 1993  
(Bill No. 14/1993)

Date of Second and Third Readings : 12 October 1993

Date of commencement : 26 November 1993

**15. Act 4 of 2003 — Customs (Amendment) Act 2003**

Date of First Reading : 10 March 2003  
(Bill No. 6/2003)

Date of Second and Third Readings : 21 March 2003

Date of commencement : 1 April 2003

**16. Act 15 of 2010 — Criminal Procedure Code 2010**

Date of First Reading : 26 April 2010  
(Bill No. 11/2010)

Date of Second and Third Readings : 19 May 2010

Date of commencement : 2 January 2011

**17. 2014 Revised Edition — Entertainments Duty Act (Chapter 94)**

Date of operation : 30 June 2014

COMPARATIVE TABLE  
ENTERTAINMENTS DUTY ACT  
(CHAPTER 94)

The following provisions in the 1985 Revised Edition of the Entertainments Duty Act have been renumbered by the Law Revision Commissioners in this 2014 Revised Edition.

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

<b>2014 Ed.</b>	<b>1985 Ed.</b>
7—(1) and (2)	<b>7</b>
9—(1) and (2)	<b>9</b>