

CINEMATOGRAPH FILM HIRE DUTY ACT
(CHAPTER 40, SECTION 23)

CINEMATOGRAPH FILM HIRE DUTY RULES

ARRANGEMENT OF RULES

Rule

1. Citation
 2. Definition
 3. Duty when payable
 4. Procedure for payment
 5. Arrears of duty
 6. Application for registration
 7. Investigations
 8. Security for payment of duty
 9. Returns
 10. Verification of return
 11. Duty of hirer or exhibitor of film
 12. Offences
-

[24th March 1972]

Citation

1. These Rules may be cited as the Cinematograph Film Hire Duty Rules.

Definition

2. In these Rules, unless the context otherwise requires, “duty” means the film hire duty charged and leviable on the gross receipts derived or deemed to have been derived from the renting of films under section 4 of the Act.

Duty when payable

3. Duty shall be payable after registration to the Director-General quarterly not later than one month after the last day of March, June, September and December of each year, or not later than one month after a period of 13 weeks beginning on a day approved by the

Director-General, at the office of the Director-General or at any place he may, in writing, direct.

Procedure for payment

4. Whenever duty is due, the registered renter shall either personally or through his authorised agent submit a return in such form as the Director-General may require, duly certified by such registered renter or his authorised agent, and after endorsement by a senior officer of customs, pay the duty and obtain a receipt for the duty paid.

Arrears of duty

5. Without prejudice to any action which may be taken against him for any contravention of the Act, a renter on first registration shall pay any arrears of duty which have accrued since the date he commenced to rent films.

Application for registration

6.—(1) Every application for registration under section 5 of the Act shall be made to the Director-General specifying —

(a) if the applicant is a person registered under the Business Names Registration Act 2014 (Act 29 of 2014) —

(i) the applicant's business name;

(ii) the applicant's registration number and registration date;

(iii) where the applicant is an individual proprietor, the full name, residential address and identity card number of the applicant or if the applicant is not registered under the National Registration Act (Cap. 201), the passport number of the applicant; and

(iv) where the applicant is a partnership —

(A) the full name, residential address and identity card number of every partner who is an individual or if the individual is not

registered under the National Registration Act,
the passport number of the individual; and

- (B) the name, registered office, registration number and registration date of every partner that is a corporation;

[S 546/2018 wef 03/01/2016]

- (b) if the applicant is a company incorporated under the Companies Act (Cap. 50) —

- (i) the applicant's company name;
- (ii) the applicant's registration number and registration date; and
- (iii) the full name, residential address and identity card number of the individual representative who makes the application on behalf of the applicant or if the individual representative is not registered under the National Registration Act, the passport number of the individual representative;

[S 546/2018 wef 03/01/2016]

- (c) whether the applicant is also a producer, director, distributor, exhibitor or owner of films, giving details thereof;
- (d) the country of origin, language and type of films which the applicant normally rents;
- (e) the names and addresses of persons or firms from whom the applicant acquires films for renting and the persons or firms to whom the applicant hires films;
- (f) the estimated number of films rented out each quarter by the applicant and where such films are normally kept;
- (g) the estimated gross receipts from the renting of such films;
- (h) the cinemas, theatres or other places where such films are exhibited;
- (i) the prices charged by exhibitors for admission inclusive of entertainments duty collected under the Entertainments

Duty Act (Cap. 94) in respect of all cinemas, theatres and places where such films are exhibited; and

- (j) the security which the applicant offers for the payment of film hire duty,

and enclosing a certificate from the Comptroller of Income Tax that the applicant is liable to income tax in Singapore under the provisions of the Income Tax Act (Cap. 134).

[S 546/2018 wef 03/01/2016]

(2) In this rule —

“registration date” means —

- (a) in the case of a company incorporated under the Companies Act, the date of incorporation under that Act;
- (b) in the case of a foreign company registered under the Companies Act, the date of registration under that Act; and
- (c) in the case of a person registered under the Business Names Registration Act 2014, the Limited Liability Partnerships Act (Cap. 163A) or the Limited Partnerships Act (Cap. 163B), as the case may be, the date of registration under that Act;

“registration number” means —

- (a) in the case of a company incorporated under the Companies Act, the number assigned to the company upon incorporation under that Act;
- (b) in the case of a corporation incorporated outside Singapore —
 - (i) if it is registered as a foreign company under the Companies Act, the number assigned to the company upon registration under that Act; and
 - (ii) if it is not registered as a foreign company under the Companies Act, the number assigned

to the corporation under the law of its place of incorporation;

- (c) in the case of a person registered under the Business Names Registration Act 2014, the number assigned to the person upon registration under that Act;
- (d) in the case of a limited liability partnership registered under the Limited Liability Partnerships Act, the number assigned to the limited liability partnership upon registration under that Act; and
- (e) in the case of a limited partnership registered under the Limited Partnerships Act, the number assigned to the limited partnership upon registration under that Act.

[S 546/2018 wef 03/01/2016]

Investigations

7. For the purpose of verifying the accuracy of the particulars given by any applicant in accordance with rule 6, the Director-General may direct a senior officer of customs to make any investigation which is necessary.

Security for payment of duty

8. If the Director-General is satisfied that an applicant has fulfilled all the requirements and is otherwise a person fit for registration, he shall so inform the applicant in writing and may, if necessary, require him to lodge adequate security for the payment of film hire duty under the Act.

Returns

9.—(1) Every return under section 8 of the Act shall be in such form as the Director-General may require.

(2) There shall be attached to such return a list of the titles of films rented during the quarter and the gross rental allocated to each film, and such particulars as are in the list shall agree with the details in the books kept by the registered renter in accordance with section 6 of the Act.

(3) The registered renter shall furnish such other particulars as may from time to time be required by the Director-General.

Verification of return

10. Each return referred to in rule 9 shall, on completion and signature by the registered renter, be checked by a senior officer of customs who shall endorse such return and pass it for payment of duty.

Duty of hirer or exhibitor of film

11.—(1) A hirer or exhibitor of films or a proprietor of a cinema, theatre or place shall, on receipt of a notice from the Director-General requiring him not to advertise or exhibit any film on the ground that the renter of such film has not paid the duty thereon or is not registered with the Director-General, take steps forthwith to prevent the advertisement or exhibition of such film.

(2) A hirer or exhibitor of films or a proprietor of a cinema, theatre or place who advertises or exhibits any film knowing that the renter of such film has not paid the duty thereon or is not registered with the Director-General or after having received the notice from the Director-General referred to in paragraph (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 for every day during which such film is exhibited.

Offences

12. Any person who contravenes or fails to comply with rules 3, 4, 5 and 9 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

[S 546/2018 wef 03/01/2016]

LEGISLATIVE HISTORY
CINEMATOGRAPH FILM HIRE DUTY RULES
(CHAPTER 40, R 1)

This Legislative History is provided for the convenience of users of the Cinematograph Film Hire Duty Rules. It is not part of these Rules.

1. G. N. No. S 90/1972 — Cinematograph Film Hire Duty Rules 1972

Date of commencement : 24 March 1972

2. 1990 Revised Edition — Cinematograph Film Hire Duty Rules

Operation : 25 March 1992

3. G.N. No. S 546/2018 — Cinematograph Film Hire Duty (Amendment) Rules 2018

Date of commencement : 3 January 2016