

THIRD SCHEDULE

Regulations Revoked

- The Electoral (Register of Electors) Regulations (Northern Ireland), 1946. (S.R. & O. 1946, No. 53).
- The Electoral (Register of Electors) (Amendment) Regulations (Northern Ireland), 1946. (S.R. & O. 1946, No. 94).
- The Electoral (Register of Electors) (Amendment) Regulations (Northern Ireland), 1948. (S.R. & O. 1948, No. 242).
- The Electoral (Register of Electors) (Amendment No. 2) Regulations (Northern Ireland), 1948. (S.R. & O. 1948, No. 259).
- The Electoral (Register of Electors) (Amending) Regulations (Northern Ireland), 1951. (S.R. & O. 1951, No. 173).

ENTERTAINMENTS DUTY

REGULATIONS, DATED 16TH SEPTEMBER, 1954, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 54(1) OF THE MISCELLANEOUS TRANSFERRED EXCISE DUTIES ACT (NORTHERN IRELAND), 1953.

1954. No. 140

The Ministry of Finance in exercise of the powers conferred on it by Subsection (1) of Section 54 of the Miscellaneous Transferred Excise Duties Act (Northern Ireland), 1953, (a) hereby makes the following Regulations:—

1.—(1) These Regulations may be cited as the Entertainments Duty Regulations, 1954.

(2) These Regulations shall come into operation on the 1st day of November, 1954.

2. The Entertainments Duty Regulations, 1921 (b), are hereby revoked.

3. In these Regulations unless the context otherwise requires—

“Officer” means an authorised Officer of the Ministry of Finance

“Entertainment” means an entertainment any payment for admission to which is subject to duty

“admission” means admission to an entertainment any payment for admission to which is chargeable with duty, and “admit” and “admitted” shall be construed accordingly;

“duty” means the entertainments duty charged by Section 44 of the Miscellaneous Transferred Excise Duties Act (Northern Ireland), 1953, as amended by any other Act or Acts

“proprietor” means the proprietor of an entertainment and includes any person responsible for the management thereof and any person on whose behalf payments for admission to the entertainment are received

“stamp” means an adhesive or imprinted stamp denoting the payment of duty, and, in relation to a ticket, “stamped” means bearing a stamp;

“ticket” means a ticket authorising the holder to be admitted, and “season ticket” includes a ticket authorising admission to a series of entertainments or to any entertainment during a certain period of time;

“the Ministry” means the Ministry of Finance for Northern Ireland.

4. A proprietor shall not issue a ticket not having printed thereon the price of admission and a statement whether such price includes or excludes duty, nor shall he have any such ticket in his possession at a place of entertainment.

5. A proprietor shall not issue in respect of any payment for admission a ticket not having affixed thereto or printed thereon a stamp denoting payment of the proper duty, unless he shall have made arrangements approved by the Ministry for furnishing to it returns of such payments, and in the case of tickets to which adhesive stamps are affixed each ticket shall bear its number at each end thereof so that when in accordance with the provisions of Regulation 8 the ticket is torn into two portions across the stamp each portion shall bear the number of the ticket.

6. A proprietor shall not—

- (a) deface or break any stamp before the ticket to which it is affixed or on which it is printed is issued to a person paying for admission; nor
- (b) admit any person having a stamped ticket which has been defaced or broken otherwise than in compliance with the requirements of Regulations 8, 11, 12 or 13.

7. A person to whom a stamped ticket has been issued shall not deface or break the ticket or the stamp, but, immediately before being admitted, shall deliver it to a person who is collecting tickets at the place of entertainment.

8. When any person having a stamped ticket is about to be admitted, a proprietor or person collecting tickets shall—

- (a) collect such ticket and tear it across the stamp into two portions;
- (b) immediately return one portion to the person from whom it was collected; and
- (c) retain the other portion.

Provided that this Regulation shall not apply to any season ticket, voucher or card of membership to which Regulation 12 or 13 relates.

9. A proprietor shall keep the portions of tickets collected and retained as aforesaid on any day separate from those collected on any other day, and shall preserve them until noon on the day after that on which they were so collected, unless they are earlier removed by an officer.

10.—(1) A proprietor who issues a ticket intended to authorise the admission of more than one person shall mark on such ticket the number of persons authorised to be admitted thereby, the total price charged, and a statement whether such price includes or excludes duty, and shall not by virtue of such ticket admit a greater number of persons than that marked thereon.

(2) Where a ticket is issued in accordance with this Regulation, for the purpose of calculating the duty chargeable, there shall be deemed to be as many payments for admission as there are persons authorised by that ticket to be admitted, and each such payment shall be deemed to be equal in amount to the total price divided by the total number of such persons:—

Provided that—

- (a) a proprietor shall not issue as authorising the admission of more than one person any ticket provided by the Ministry, nor shall he admit more than one person by virtue of any one ticket so provided; and
- (b) no person having a ticket so provided shall make use of it to obtain admission for himself together with any other person.

11.—(1) A proprietor who issues a book or sheet of tickets shall, before doing so, mark on each ticket either the price of admission to which that ticket relates or the number of tickets in the book or sheet together with the total price paid, and, in addition, a statement whether such price includes or excludes duty.

(2) Unless he has made arrangements approved by the Ministry for furnishing returns of payments for admission, a proprietor, before issuing a book or sheet of tickets, shall either—

- (a) affix to each ticket in any such book or sheet a stamp denoting payment of the proper duty chargeable in respect of the payment for admission to which that ticket relates; or
- (b) affix to the cover of any such book or to the part of any such sheet to be retained by the holder, a stamp denoting payment of the proper duty chargeable in respect of all the payments for admission to which that book or sheet relates, and cancel the stamp by writing on it in ink the date on which such book or sheet was issued.

12.—(1) A proprietor who issues a season ticket, before doing so, shall—

- (a) Unless he has made arrangements approved by the Ministry for furnishing returns of payments for admission, affix thereto a stamp denoting payment of the proper duty and cancel the stamp by writing on it in ink the date on which the ticket was issued;

(b) mark on the ticket the price paid, a statement whether such price includes or excludes duty, and the name of the person to whom it is to be issued.

(2) A proprietor shall not by virtue of such a ticket admit anyone other than the person named thereon, and no one other than that person shall use such a ticket for the purpose of obtaining admission.

13.—(1) Where payment for admission is made by means of a lump sum paid as a subscription or contribution to any club, association, or society, the proprietor shall—

(a) issue to each person paying such a lump sum a voucher or card of membership of the club, association or society, with that person's name thereon; and

(b) unless he has made arrangements approved by the Ministry for furnishing to it returns of payments for admission, before issuing any such voucher or card, affix thereto a stamp denoting payment of the proper duty and cancel the stamp by writing on it in ink the date on which the voucher or card was issued.

(2) The proprietor shall not by virtue of any such voucher or card admit anyone other than the person named thereon, and no one other than that person shall use any such voucher or card for the purpose of obtaining admission.

14. A proprietor shall not admit a person without payment unless that person is the holder of a ticket or other document marked "complimentary" or "free" or of a badge recognised by the proprietor as entitling that person to be admitted without payment, and no person shall obtain admission without payment unless he is the holder of such a ticket, document or badge.

15. A proprietor who desires to make arrangements for furnishing to the Ministry returns of payments for admission instead of paying duty by means of stamped tickets, shall—

(a) make written application to the Ministry in such form and containing such particulars as it requires for its approval of such arrangements;

(b) if the Ministry approves such arrangements, comply with any conditions it may attach to its approval; and

(c) if at any time the Ministry withdraws its approval, immediately commence paying duty by means of stamped tickets.

16.—(1) A proprietor who desires to claim that duty should not be charged in respect of any payment for admission shall furnish to the Ministry in writing such particulars in such form as it requires to enable it to determine, before the date on which the entertainment is to be held, whether duty is chargeable.

(2) Where the Ministry is satisfied that duty is not, or will not be chargeable if certain conditions are complied with, a certificate in writing to that effect shall be granted to the applicant.

(3) Where any such certificate as aforesaid is granted the Ministry may, if it thinks it necessary so to do for the protection of the Revenue, require the proprietor to comply with any conditions specified in the certificate, and it shall be the duty of the proprietor to comply with the conditions so specified.

17. A proprietor who desires to claim that a payment to which Subsection 4 of Section 45 of the said Miscellaneous Transferred Excise Duties Act (Northern Ireland), 1953, relates, represents payment for other privileges, rights or purposes besides the admission to an entertainment, shall furnish to the Ministry in writing such particulars in such form as it requires to enable it to determine, before the date on which the entertainment is to be held, the amount of duty chargeable.

18. A proprietor who is required by the Ministry to do so shall—

- (a) keep records in such form and containing such particulars as the Ministry may require of payments for admission and of the purchase and use of stamps and tickets; and
- (b) issue tickets in such form and manner as the Ministry requires.

19. A proprietor shall at any reasonable time produce to an officer on demand all books and records which the proprietor keeps in connection with any entertainment, and all tickets, stamps and portions of tickets and stamps in his possession, and shall permit the officer to examine and take account of them, and to remove them for the purpose of examination or enquiry.

20. A person about to be admitted or who has been admitted shall, if requested by an officer immediately before, or during, or immediately after, the entertainment to do so, produce to such officer the ticket or the portion thereof in his possession, or the cover of any book or part of any sheet retained by him from which such ticket was taken, or the badge, voucher or card or other document entitling him to be admitted.

21. A person applying to the Ministry for repayment of duty shall do so in writing, and shall furnish such particulars in such form as it requires.

22. No person shall buy a stamp nor, except for the purpose of obtaining admission a stamped ticket, from any person not duly licensed to deal in stamps or not duly appointed or authorised to sell and distribute stamps.

23. Where any person who has been admitted makes a payment chargeable with duty on his moving from one part of the place of entertainment to another, Regulations 5, 6, 7, 8 and 9 shall have effect as though any reference therein to admission included a reference to any such removal.

24. The Interpretation Act, 1889 (a), shall apply for the interpretation of these Regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this sixteenth day of September 1954, in the presence of

(L.S.)

G. N. Cox,
Assistant Secretary.

EXCHEQUER AND FINANCIAL PROVISIONS

Ulster Savings Certificates

Eighth Issue

REGULATIONS, DATED 25TH OCTOBER, 1954, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 15(1) OF THE EXCHEQUER AND FINANCIAL PROVISIONS ACT (NORTHERN IRELAND), 1950.

1954. No. 156

The Ministry of Finance by virtue of powers conferred upon it by sub-Section (1) of Section 15 of the Exchequer and Financial Provisions Act (Northern Ireland), 1950, and of all other powers enabling it in that behalf, hereby makes the following Regulations:—

1. On and after 1st November, 1954, the following shall be substituted for “(d)” of Article 1 of the Ulster Savings Certificates (Eighth Issue) (Amendment) Regulations, 1952 (b):

“(d) in the case of certificates issued on or after the 1st day of February, 1951, 1,000.”

2. These Regulations may be cited as the Ulster Savings Certificates (Eighth Issue) (Amendment) Regulations, 1954, and shall be construed as one with the Ulster Savings Certificates Regulations, 1927 (c) as amended by subsequent Regulations and these Regulations and the Ulster Savings Certificates Regulations, 1927, as so amended may together be cited as the Ulster Savings Certificates Regulations, 1927 to 1954.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this twenty-fifth day of October, 1954, in the presence of

(L.S.)

G. N. Cox,
Assistant Secretary.

(a) 52 & 53 Vict., c. 63.

(b) S.R. & O. (N.I.) No. 164 of 1952.

(c) S.R. & O. (N.I.) No. 6 of 1927.