



Finance Act 1954

1954 CHAPTER 44

PART I

CUSTOMS AND EXCISE

1 Reduction of entertainments duty

- (1) The three scales of entertainments duty provided for by section two of the Finance Act, 1952, shall be those set out in the First Schedule to this Act, the first, or lowest, scale in Part I of that Schedule, the second in Part II, and the third, or highest, in Part III.
- (2) This section shall apply, and shall be deemed to have applied, to payments for admission (whenever made) to entertainments held on or after the thirtieth day of May, nineteen hundred and fifty-four; and where entertainments duty has been charged on any payment made before that day and by virtue of this section a less amount of duty should have been charged than the amount which was in fact charged, the person by whom the duty was paid shall be entitled to repayment of the overcharge.

2 Extension of certain exemptions to entertainments provided by local authorities or their committees

- (1) The expressions "society, institution or committee" and "society" in the enactments conferring the following exemptions from entertainments duty, that is to say—
 - (a) the exemption for performances provided by a body whose aims, objects and activities are partly educational,
 - (b) the exemption for certain amateur performances,
 - (c) the exemption for certain amateur sports,
 - (d) the exemptions for exhibitions,
 - (e) the exemption for entertainments provided for partly scientific purposes,shall, for the purposes of those exemptions, include a local authority and any committee or sub-committee of a local authority.

Status: This is the original version (as it was originally enacted).

- (2) On a claim made by a local authority (but not by a committee or sub-committee) in respect of the exemption for performances provided by a body whose aims, objects and activities are partly educational, or of the exemption for certain amateur performances, the Commissioners shall have regard to the entertainments provided by the local authority, being entertainments which are, or apart from either of those exemptions would be, chargeable on the first scale of duty, and shall treat the local authority as not established or conducted for profit if they are satisfied that those entertainments are not provided for profit; and in considering for the purposes of the first of those two exemptions whether the local authority's aims, objects and activities are partly educational, the Commissioners shall have regard to those entertainments, and not to any other activities of the local authority.
- (3) On a claim made as aforesaid in respect of the exemption for certain amateur sports, the Commissioners shall have regard to the entertainments provided by the local authority, being entertainments consisting of games, races or other sports which are, or apart from that exemption would be, chargeable on the second scale of duty, and shall treat the local authority as established and conducted for the promotion and furtherance of amateur games or sports, and as not established or conducted for profit, if they are satisfied that the local authority provides the entertainments to which they are to have regard under this subsection for the promotion and furtherance of amateur games and sports, and not for profit.
- (4) On a claim made as aforesaid in respect of any of the exemptions for exhibitions or the exemption for entertainments provided for partly scientific purposes, the Commissioners shall have regard to the entertainments provided by the local authority of a kind to which the exemption relates, and shall treat the local authority as not established or conducted for profit if they are satisfied that those entertainments are not provided for profit.
- (5) The provisions of this section shall not restrict the cases in which a reduced rate of duty is chargeable under section fifteen of the Finance Act, 1950 (which relates to entertainments consisting partly of a cinematograph film and partly of some entertainment which by itself would be chargeable on the first scale of duty).
- (6) This section shall apply, and shall be deemed to have applied, to payments for admission (whenever made) to any entertainment held on or after the first day of July, nineteen hundred and fifty-four, and to any previous entertainment as respects which a claim for exemption made before that date had not then been disposed of by the Commissioners.
- (7) In this section—
 - (a) " the exemption for performances provided by a body whose aims, objects and activities are partly educational" means the exemption conferred by section eight of the Finance Act, 1946, in respect of entertainments consisting of one or more of the items mentioned in paragraphs (a), (b), (c), (e), (f) or (i) of subsection (1) of that section;
 - (b) " the exemption for certain amateur performances" means the exemption conferred by section ten of the Finance Act, 1949;
 - (c) " the exemption for certain amateur sports " means the exemption conferred by section seven of the Finance Act, 1953;
 - (d) " the exemptions for exhibitions " means the exemptions conferred by section eight of the Finance Act, 1946, in respect of entertainments consisting of one or more of the items mentioned in paragraphs (g) or (h) of subsection (1) of

that section and the exemption conferred by section eleven of the Finance Act, 1923;

- (e) " the exemption for entertainments provided for partly scientific purposes " means the exemption conferred by subsection (5) of section one of the Finance (New Duties) Act, 1916, in respect of entertainments provided for partly scientific purposes.

3 Chicory (customs duties and drawbacks)

- (1) The enactments relating to the duties of customs and drawbacks on chicory and mixtures of coffee and chicory shall be amended as follows.
- (2) In subsection (1) of section three of the Finance Act, 1924 (which relates to the full rates of duty), rates of 19s. 0d. per cwt. and 3d. per lb. shall be substituted for the rates of 13s. 3d. per cwt. and 2d. per lb. respectively applicable to chicory (raw or kiln-dried) and chicory (roasted or ground).
- (3) Section eight of the Finance Act, 1919 (which relates to imperial preference), shall have effect as if the reduced rates specified in the Second Schedule to that Act were, in the case of chicory (raw or kiln-dried), 16s. 9 1/2 d. per cwt. and, in the case of chicory (roasted or ground), 2 2/3 d. per lb.
- (4) Mixtures of roasted coffee and roasted chicory shall be chargeable with duty at the like rates as roasted chicory.
- (5) In subsection (4) of section three of the Finance Act, 1924 (which relates to the drawbacks on roasted coffee, roasted chicory and mixtures of them),—
 - (a) for the rate of 11s. 0d. per 100 lbs. applicable to chicory there shall be substituted a rate of 17s. 0d. per 100 lbs.; and
 - (b) for the rate of 11s. 0d. per 100 lbs. applicable to mixtures there shall be substituted a rate of 14s. 0d. per 100 lbs.;
 - (c) for the proviso there shall be substituted the following:—

“Provided that, in the case of the drawback on chicory, the rate thereof shall, if the duty paid on the chicory was the customs duty at the reduced rate payable under section eight of the Finance Act, 1919, be 15s. 0d. instead of 17s. 0d.”
- (6) This section shall have effect as from the seventh day of April, nineteen hundred and fifty-four.

4 Five-year extension of key industry duty

Part I of the Safeguarding of Industries Act, 1921, shall continue in force until the beginning of the nineteenth day of August, nineteen hundred and fifty-nine.

5 Relief from silk duties on temporary importations

- (1) Section twelve of the Finance Act, 1951 (which authorises the Commissioners in the interests of the export trade to grant relief from duties chargeable under Part I of the Import Duties Act, 1932, or under the Safeguarding of Industries Act, 1921, on certain temporarily imported goods), shall apply in relation to the silk and artificial silk duties as it applies in relation to those duties.

Status: This is the original version (as it was originally enacted).

- (2) In this section the expression " the silk and artificial silk duties " means any duty of customs chargeable under section four of the Finance Act, 1925, section five of the Finance Act, 1926, section five of the Finance Act, 1932, or section nine of the Finance Act, 1933.
- (3) This section shall have effect as respects goods of which entry under the customs Acts on importation is made after the commencement of this Act or which are delivered from bonded warehouse after that time.

6 Exemption of works of art from import duties

Section four of the Finance Act, 1937 (under which certain works of art may be exempted from import duties conditionally upon their certification as works of art), shall apply to works of art of any description and accordingly in that section, subsection (4) and in subsection (1) the words " to which this section applies", shall cease to have effect.