



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.