



Finance Act 1954

1954 CHAPTER 44

PART I

CUSTOMS AND EXCISE

- 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.
- (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

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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.