

SCHEDULES

FIRST SCHEDULE

Section 1.

SUPPLEMENTARY PROVISIONS AS TO TELEVISION ADVERTISEMENT DUTY

- 1 For the purposes of this Schedule—
- " advertisement " means an advertisement inserted for payment in a television programme broadcast from a station in Great Britain ;
 - " broadcaster " means a person providing television programmes in which advertisements are inserted, and includes a person who has provided such programmes at any time after the end of April, nineteen hundred and sixty-one ;
 - " business ", in relation to a broadcaster, means so much of his business as a broadcaster as is concerned with the broadcasting of advertisements ;
 - " duty " means television advertisement duty.
- 2 (1) The duty payable by a broadcaster in respect of the insertion of an advertisement in a programme broadcast in any month shall be due on the making of the broadcast and payable within twenty-five days of the end of the month, and he shall before the end of those twenty-five days make to the proper officer a return showing the amount payable in such form and giving such particulars as the Commissioners of Customs and Excise may require :
- Provided that for months ending before the passing of this Act the duty shall be payable and the return made with that for the month in which this Act is passed.
- (2) Where for any insertion of an advertisement a broadcaster receives or is entitled to an entire consideration not solely referable to that insertion, the duty payable in respect of the insertion shall be calculated on so much only of the consideration as is referable to that insertion according to an apportionment made in such manner as the Commissioners may direct.
- (3) Where a broadcaster fails to make a return required by this paragraph, or makes a return appearing to the Commissioners to be incomplete or inaccurate, the Commissioners may estimate the amount of duty payable, and the amount estimated shall be treated as payable, unless the contrary is proved.
- 3 (1) A broadcaster shall—
- (a) notify the Commissioners of the address of any premises for the time being used by him for the purposes of his business;
 - (b) keep such books, records and accounts in relation to the business as the Commissioners may direct, and (except in so far as the Commissioners dispense with this requirement) preserve for six months or any longer period required by the Commissioners all books, records, accounts or documents relating to the business ;
 - (c) permit any officer to inspect and take copies of or extracts from any books, records, accounts or other documents in his possession or power which relate or appear to relate to the business.

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

- (2) The Commissioners or any officer may require a broadcaster, or any person employed or having any functions in connection with a broadcaster's business, to give such information relating to the broadcaster's business as the Commissioners or officer may require, and in particular to produce at a specified time and place books, records, accounts or documents relating to the business.
 - (3) A broadcaster, when he delivers any note of or bill for sums payable to him for the insertion of advertisements in television programmes, shall state in the note or bill the amounts on which duty is chargeable.
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- (1) A person who fails to comply with a requirement imposed on him by or under paragraph 2 or 3 of this Schedule shall be liable to a penalty of two hundred pounds.
 - (2) A person who fails to pay any duty chargeable on him shall be liable to a penalty of two hundred pounds or three times the amount of the duty unpaid, whichever is the greater.
 - (3) A person who is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of duty by him or another shall be liable to a penalty of five hundred pounds, or to imprisonment for a term not exceeding two years, or to both.