



Finance Act 1916

1916 CHAPTER 24

PART I

CUSTOMS AND EXCISE

12 Exemption of school entertainments from entertainments duty

Entertainments duty within the meaning of section one of the Finance (New Duties) Act, 1916, shall not be charged on payments for admission to any entertainment where the Commissioners of Customs and Excise are satisfied—

- (a) that the entertainment is provided by or on behalf of a school or other educational institution ; and
- (b) that the school or institution is not conducted or established for profit; and
- (c) that the entertainment is provided solely for the purpose of promoting some object in connexion with the school or institution ; and
- (d) that all the persons taking part as performers in the entertainment are persons who are under the age of sixteen years and who are receiving or have received instruction in the school or institution.