



# Finance Act 1917

## 1917 CHAPTER 31

### PART I

#### CUSTOMS AND EXCISE

#### **3 Increase of entertainments duty**

On and after the first day of October nineteen hundred and seventeen section one of the Finance (New Duties) Act, 1916, shall have effect as if the following scale of rates of entertainments duty were substituted for the scale set forth in that, section—

Where the payment, excluding the amount of the duty—

does not exceed 2d.—	a halfpenny.
exceeds 2d. and does not exceed 4d.—	one penny.
exceeds 4d. and does not exceed 6d.—	twopence.
exceeds 6d. and does not exceed 1s.—	threepence.
exceeds 1s. and does not exceed 2s.—	fourpence.
exceeds 2s. and does not exceed 3s.—	sixpence.
exceeds 3s. and does not exceed 5s.—	ninepence.
exceeds 5s. and does not exceed 7s. 6d.—	one shilling.
exceeds 7s. 6d. and does not exceed 10s. 6d.—	one shilling and sixpence.
exceeds 10s. 6d. and does not exceed 15s.—	two shillings.
exceeds 15s.—	two shillings for the first 15s. and sixpence for every 5s. or part of 5s. over fifteen shillings.