



# Finance Act 1949

## 1949 CHAPTER 47

### PART I

#### CUSTOMS AND EXCISE

#### **10 Exemption from entertainments duty of amateur entertainments**

(1) 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 which is held on or after the thirty-first day of July, nineteen hundred and forty-nine, and consists of one or more of the following items, that is to say—

- (a) a stage play ;
- (b) a ballet (whether a stage play or not);
- (c) a performance of music (whether vocal or instrumental);
- (d) a lecture;
- (e) a recitation;
- (f) an eisteddfod;

where the Commissioners are satisfied that the entertainment is provided by a society, institution or committee which is not conducted or established for profit and that the entertainment is an amateur one.

(2) For the purposes of this section an entertainment shall not be deemed to be an amateur one if any payment is made or reward given for the appearance of any of the performers whose words or actions constitute the entertainment or any part of it, or for any person's services in connection with the entertainment as instructor, producer, manager or conductor or in any advisory capacity.

(3) This section shall be deemed always to have had effect and where entertainments duty has been charged on any payment made before the said thirty-first day of July, being a payment which by virtue of this section is not chargeable with duty, the person by whom the duty was paid shall be entitled to repayment of the amount of the duty.