



Finance Act 1950

1950 CHAPTER 15

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Other provisions about particular duties or articles

16 Extension of s. 1 (3) of Finance Act, 1935

- (1) In subsection (3) of section one of the Finance Act, 1935 (which provides for reduced rates of entertainments duty in the case of stage plays, &c), after the words " variety entertainment," there shall be inserted the words " a puppet or marionette show, ".
- (2) The entertainments chargeable with entertainments duty at reduced rates by virtue of the said subsection (3) shall include any entertainment which would be exempt from entertainments duty by virtue of section eleven of the Finance Act, 1923 (which relates to exhibitions provided by non-profit-making societies), but for the fact that it consists partly of items not falling within paragraph (b) of subsection (1) of that section, if those items are items which fall within the said subsection (3) and in which all the performers whose words or actions constitute the item are actually present and performing.
- (3) This section shall apply to entertainments held after the fifth day of August, nineteen hundred and fifty ; and where entertainments duty has been charged on any payment made before the passing of this Act, and by virtue of this section the duty should have been charged at a lower rate than that at which it was in fact charged, the person by whom the duty was paid shall be entitled to repayment of the amount of the overcharge.