

1979 No. 1751

**CINEMATOGRAPHS AND CINEMATOGRAPH FILMS
BRITISH FILMS (FINANCE)****The Cinematograph Films (Collection of Levy)
(Amendment No. 7) Regulations 1979***Laid before Parliament in draft**Made - - - - 21st December 1979**Coming into Operation 10th February 1980*

Whereas a draft of these Regulations has been laid before Parliament and approved by Resolution of each House of Parliament pursuant to section 2(7) of the Cinematograph Films Act 1957(a):

Now, therefore, the Secretary of State in exercise of the powers conferred by section 2 of the said Act(b), and now vested in him(c), and after consultation with the Cinematograph Films Council, hereby makes the following Regulations:—

1.—(1) These Regulations may be cited as the Cinematograph Films (Collection of Levy) (Amendment No. 7) Regulations 1979 and shall come into operation on 10th February 1980.

(2) The amendments set out in these Regulations shall be made to the Cinematograph Films (Collection of Levy) Regulations 1968(d).

2. For Regulation 3 there shall be substituted the following Regulation:—

“3.—(1) Subject to the provisions of this Regulation, the levy shall be computed by reference to the payments received by the person liable to pay the levy for admission to entertainments taking place during any levy period at any cinema and, in respect of each such payment, at the rate of one-twelfth of the amount of that payment.

(2) In computing the amount of the levy the following payments shall be left out of account, that is to say—

(a) 1957 c. 21.

(b) Section 2 was amended by the Films Act 1970 (c. 26), section 4.

(c) S.I. 1970/1537.

(d) S.I. 1968/1077; relevant amending instruments are S.I. 1973/728 and 1978/1092.

- (a) any payment for admission to an entertainment which falls within a description contained in the Schedule hereto;
- (b) payments for admission to a cinema during any week in which films are exhibited to the public if—
 - (i) the total of such payments after deducting payments for admission to charitable, educational and children's entertainments; or
 - (ii) the average at the end of that week of such totals for the relevant levy perioddoes not exceed £1,400.

(3) Where the total of the payments for admission during a week to entertainments at a cinema after deducting payments for admission to charitable, educational and children's entertainments exceeds £1,400 but one-fifth of the excess is less than an amount computed by reference to all payments for admission to entertainments in accordance with the preceding provisions of this Regulation, the levy payable by reference to those payments shall be a sum equal to one-fifth of the excess.

(4) For the purposes of this Regulation and of the Schedule hereto the amount of any payment for admission to an entertainment shall be deemed to be the amount actually paid for admission thereto less the amount of value added tax payable in respect of the amount actually paid."

3. The Regulations set out in Column 1 of the Schedule hereto shall be revoked to the extent set out in Column 3 thereof.

Norman Tebbit,
Parliamentary Under-Secretary of State,
Department of Trade.

21st December 1979.

SCHEDULE

<i>Column 1</i> Regulations revoked	<i>Column 2</i> References	<i>Column 3</i> Extent of revocation
The Cinematograph Films (Collection of Levy) (Amendment No. 3) Regulations 1973	S.I. 1973/728	The whole regulations
The Cinematograph Films (Collection of Levy) (Amendment No. 4) Regulations 1975	S.I. 1975/1885	Regulation 3(1)
The Cinematograph Films (Collection of Levy) (Amendment No. 5) Regulations 1977	S.I. 1977/1330	The whole regulations
The Cinematograph Films (Collection of Levy) (Amendment No. 6) Regulations 1978	S.I. 1978/1092	The whole regulations

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations further amend the Cinematograph Films (Collection of Levy) Regulations 1968 by—

- (1) changing the normal rate of levy from one-ninth of the excess of the ticket price (net of VAT) over 17½p to one-twelfth of the ticket price (net of VAT);
- (2) increasing from £1,100 to £1,400 the amount by reference to which total or partial exemption from payment of levy is allowed in respect of cinemas at which takings or average takings are small;
- (3) changing the marginal rate of levy from one-quarter of the excess of the weekly takings over £1,100 to one-fifth of the excess of the weekly takings over £1,400 when this yields a figure less than that calculated on the basis of the normal rate.

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