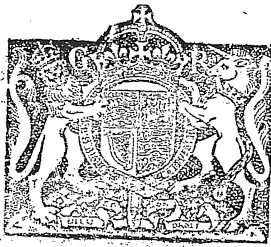


For maximum Charges see Order No: 36/1948.



TRINIDAD AND TOBAGO.

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[L.S.]

I ASSENT,

B. E. H. CLIFFORD,
Governor.

7th April, 1943.

AN ORDINANCE to impose a duty in respect of admission
to cinematograph entertainments.

[On Proclamation.]

Commencement.

ENACTED by the Governor of Trinidad and Tobago with
the advice and consent of the Legislative Council
thereof.

1. This Ordinance may be cited as the Cinematograph
Entertainment Tax Ordinance, 1943, and shall come into
force upon such date as the Governor may by proclamation
appoint.

Short title and
commence-
ment.

Interpretation.

2. In this Ordinance—

“admission” means admission as a spectator or one of the audience;

“admission to a cinematograph entertainment” includes admission to any place in which the entertainment is held;

“cinematograph entertainment” includes any exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus for the purposes of which cinematograph films are used, being an exhibition to which persons are admitted for payment;

“cinematograph film” includes inflammable and non-inflammable films, silent films and phono films;

“Commissioner” means the Commissioner of Inland Revenue;

“licensed exhibitor”, in relation to a cinematograph entertainment, means the person licensed under the Cinematograph Ordinance to give the exhibition which constitutes the entertainment;

“payment for admission” means the amount, or the total of the amounts, paid by a person for admission to a cinematograph entertainment;

“proprietor”, in relation to any cinematograph entertainment, means the licensed exhibitor or other person who provides the exhibition which constitutes the entertainment, or his representative in the Colony.

Ch. 30, No. 10.

Duty on payments for admission to cinematograph entertainments

3. (1) There shall be charged, levied and paid in respect of every payment for admission to any cinematograph entertainment a duty (hereinafter referred to as “the duty”) at the rate of ten per centum of the amount of such payment exclusive of the duty: Provided that—

(a) where the duty, calculated as aforesaid, would be or include a fraction of a cent not greater than half a cent, the fraction of a cent shall not be charged; and

(b) where the duty, calculated as aforesaid, would be or include a fraction of a cent greater than half a cent, the duty shall be charged as though the fraction of a cent was a cent.

(2) Where the payment for admission is made by means of a lump sum paid for the right of admission to a series of cinematograph entertainments, or to more than one such entertainment, the duty shall be paid on the amount of the lump sum.

4. (1) No person shall be admitted for payment to any cinematograph entertainment—

Restriction on right of admission to entertainments.

(a) unless the proprietor has first made arrangements to the satisfaction of the Commissioner for the payment of all duty payable in respect of that entertainment and other matters incidental thereto and has given security for such payment, if so required by the Commissioner, of such amount and in such manner as the Commissioner may direct;

(b) otherwise than in accordance with such arrangements.

(2) If any person is admitted for payment to any cinematograph entertainment in contravention of this section, the proprietor shall be guilty of an offence against this Ordinance.

5. (1) Arrangements for the payment of duty and other matters incidental thereto made in accordance with section 4 shall be in writing signed by or on behalf of the Commissioner and the proprietor.

Provisions as to arrangements for payment of duty.

(2) Any such arrangements may be made in relation to any particular cinematograph entertainment or to any series or class of such entertainments, and may make provision for all or any of the following matters, namely—

(a) requiring that persons shall not be admitted for payment except by ticket;

(b) requiring that such tickets shall be numbered, stamped, impressed, embossed or otherwise marked in such manner as may be specified;

(c) requiring that persons shall not be admitted for payment except through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted at any rate of payment;

- (d) regulating in any other manner the admission of persons for payment and prescribing the steps to be taken with a view to facilitating the determination and checking of the amount of duty payable ;
- (e) requiring returns or periodical returns to be made in such forms as the Commissioner may from time to time approve containing such particulars as will enable the amount of the duty to be determined ;
- (f) prescribing and regulating the time and manner of payment of the duty.

(3) Arrangements may be made before or after the commencement of this Ordinance.

(4) Arrangements may from time to time be varied or replaced by new arrangements.

(5) It shall be in the discretion of the Commissioner to decline to approve any proposed arrangements, or to cancel any arrangements made, unless he is satisfied that they provide adequately for the ascertainment, checking and payment of the duty.

(6) Production of a copy of any arrangements for the time being in force purporting to be certified by or on behalf of the Commissioner shall be *prima facie* proof of the existence and terms of such arrangements.

Payment of
duty.

6. (1) Duty shall be payable by the proprietor to the Commissioner and shall form part of the general revenues of the Colony.

(2) Subject to any arrangements made under section 4, the amount of the duty payable in respect of any entertainment or entertainments to which a return under this Ordinance relates or should have related shall be made at the time the return is made or should be made.

(3) Duty in any such case as is referred to in subsection (2) of section 3 shall be payable on or before the date on which the lump sum is paid.

(4) Without prejudice to any other method of recovery, any sum payable by way of duty may be recovered by the Commissioner by action in any competent court.

7. (1) Returns under this Ordinance shall be signed ^{Returns.} by or on behalf of the proprietor and shall be rendered by the proprietor to the Commissioner.

(2) Where, in pursuance of arrangements made under section 4, a return falls to be made in respect of a particular entertainment, the return shall be rendered within seven days after the entertainment.

(3) Where, in pursuance of arrangements as aforesaid, a series of returns falls to be made, such returns shall, subject to the terms of the arrangements, be rendered on or before the seventh day of each month in respect of all entertainments to which the arrangements relate which have taken place during the preceding month.

(4) If the proprietor shall fail to render any return as required by this section or by any arrangements made under section 4, he shall be guilty of an offence against this Ordinance.

(5) If any return is false in a material particular, the proprietor by whom or on whose behalf it is rendered and the person signing it shall be guilty of an offence against this Ordinance.

8. (1) The Governor in Council may exempt from the ^{Exemptions.} duty in whole or in part payments for admission to any particular cinematograph entertainment or class of entertainment; or may direct the refund of the whole or any part of such duty.

(2) The Commissioner may exempt from the duty payments for admission in respect of any cinematograph entertainment as to which he is satisfied that the whole of the takings, without deduction of any expenses of the entertainment, will be devoted to philanthropic, charitable or educational purposes.

(3) Where exemption is granted in respect of the whole of the duty payable in respect of payments for admission to any cinematograph entertainment, section 4 shall not apply in relation to that entertainment.

Rules.

9. (1) The Governor in Council may make rules generally or specially for carrying out the purposes of this Ordinance.

(2) Any person who contravenes or fails to comply with any such rules shall be liable on summary conviction to a fine of two hundred and forty dollars.

Fees.

10. There shall be payable to the Commissioner by the proprietor concerned in respect of every application to the Commissioner to approve arrangements under section 4, or to vary any such arrangements or replace them by new ones, a fee of five dollars.

Prices to be
conspicuously
exhibited.

11. The proprietor of every cinematograph entertainment shall cause to be conspicuously exhibited in English at every place where payment is made for admission a notice specifying the rate or rates of payment for admission at that place (exclusive of the duty) and the amount of the duty leviable in respect of such payment or payments. Any proprietor who shall fail to comply with the provisions of this section shall be guilty of an offence against this Ordinance.

Proprietors to
keep books,
etc.

12. (1) Save as hereinafter provided, the proprietor of every cinematograph entertainment shall record, or cause to be recorded, in the English language in a book to be kept for the purpose the rates of payment for admission to the entertainment, the number of persons admitted at each rate, the duty payable in respect of payments for admission made at each rate and the total duty payable: Provided that the Commissioner may exempt any proprietor in whole or in part from the obligations imposed by this subsection in any case in which he is satisfied that arrangements made under section 4 render such exemption justifiable.

(2) The proprietor of every cinematograph entertainment and any other person having the custody of any books, accounts, documents and records relating to that entertainment, shall forthwith produce them on demand to any person generally or specially authorised in writing by the Commissioner to exercise the powers conferred by this

subsection, or to any member of the Police Force not below the rank of sergeant, and shall permit copies of any such books, accounts, documents or records or of any particulars therein to be made by or on behalf of the person to whom they are produced.

(3) If any person shall contravene or fail to comply with any provision of this section, he shall be guilty of an offence against this Ordinance.

13. (1) Any member of the Police Force and any person ^{Power of entry} generally or specially authorised by the Commissioner in writing to exercise the powers conferred by this section may enter any place where a cinematograph entertainment is being held or is about to be held with a view to ascertaining whether the provisions of this Ordinance and of any rules thereunder are being complied with.

(2) Any person who shall hinder or obstruct any person in the exercise of the powers conferred by this section shall be guilty of an offence and shall be liable on summary conviction to a fine of ninety-six dollars or to imprisonment for three months or to both such fine and imprisonment.

14. (1) If any person shall do or omit, any act, or shall be a party to the doing or omission of any act, with ^{Frauds on the revenue.} the intention that the payment of the duty, or the full duty, shall be evaded or may be facilitated, he shall be guilty of an offence against this Ordinance; and if any such act shall be so done or omitted by a servant or agent of the proprietor, the proprietor shall be guilty of an offence against this Ordinance unless he proves—

- (a) that he was not a party to the act or omission; and
- (b) that he had taken all reasonable steps to prevent it; and
- (c) that on learning of it, he forthwith gave full information concerning it to a member of the Police Force at a police station,

(2) If any requirement of any arrangements made under section 4 for securing the determination or checking of the duty payable shall not be complied with, the proprietor and every person who was a party to such non-compliance shall be guilty of an offence against this Ordinance.

General
penalty.

15. (1) If any person shall be guilty of an offence against this Ordinance for which no special punishment is specified, he shall be liable on summary conviction to a fine of four hundred and eighty dollars, and, on a second or subsequent conviction, to a fine of nine hundred and sixty dollars or to imprisonment for one year or both such fine and imprisonment.

(2) If the proprietor of any cinematograph entertainment shall be convicted of any such offence, the court by which he is convicted may suspend his licence as an exhibitor, or if he is the proprietor of the place in which the entertainment is held his theatre licence, or both such licences, and on a second or subsequent conviction the court by which he is convicted shall cancel any such licence, and thereupon no such further licence shall be issued to him without permission granted by or on behalf of the Governor.

(3) In this section references to licences as an exhibitor and to theatre licences refer to licences as
Ch. 30. No. 10. such granted under the Cinematograph Ordinance.

Compounding. **16.** The Governor in Council, in his absolute discretion, may permit the proprietor of a cinematograph entertainment, or of a series or class of such entertainments to compound for the duty payable.

Passed in Council this second day of April, in the year of Our Lord one thousand nine hundred and forty-three.

W. J. BOOS,
Clerk of the Council.

1943.
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