



LAWS OF SEYCHELLES

ENTERTAINMENTS TAX ACT

CHAPTER 70

REVISED EDITION 1991

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THE GOVERNMENT PRINTER

SECTION 10

THE ENTERTAINMENTS TAX REGULATIONS

S.I. 36 of 1967,
S.I. 61 of 1988.*[26th June, 1967]*

1. These regulations may be cited as the Entertainments Tax Regulations. Citation.

2. In these regulations, except where the context otherwise requires — Interpretation.

"admission" means admission as a spectator or one of an audience;

"Collector" means the Principal Secretary of the Ministry of Finance;

"entertainment" means an entertainment in respect of which tax is leviable on payments for admission thereto;

"ticket" means a ticket of admission —

(a) stamped with an entertainments tax stamp denoting that the appropriate entertainments tax has been paid; or

(b) supplied by the Collector to a proprietor upon payment therefor, upon which is indicated the appropriate tax payable;

"proprietor" in relation to any entertainment includes any person responsible for the management thereof, and any person on whose behalf payments for admission to an entertainment are received, and the agent or servant of a proprietor;

"tax" means entertainments tax.

3. Tickets shall be numbered consecutively having stamped or printed on each the tax payable, the price of admission and clearly stating whether such price is inclusive or exclusive of the tax. Tickets.

4(1) Subject to the provisions of these regulations, no proprietor shall deface, cut, tear or diminish any ticket before it is issued Defacement etc.
of tickets.

"proprietor" in relation to any entertainment includes any person responsible for the management thereof, and any person on whose behalf payments for admission to an entertainment are received.

Tax on admission
to entertainments.
3/23/1976.

3. Except as otherwise provided in this Act, there shall be charged, levied and paid on all payments for admission to any entertainment a tax (in this Act referred to as entertainments tax) at the rate specified in the Schedule to this Act.

Method of payment
of tax.

4. No person shall be admitted for payment to any entertainment in respect of which the payment is subject to entertainments tax except —

- (a) with a ticket stamped with an entertainments tax stamp denoting that the appropriate entertainments tax has been paid; or
- (b) with a ticket purchased from the Collector denoting the appropriate entertainments tax payable thereon; or
- (c) in special cases with the approval of the Collector, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements approved by the Collector for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the collector for the payment of entertainments tax.

Penalty for
admission of
person without
payment of tax.

5. If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which he is admitted shall be guilty of an offence and shall on conviction be liable to a fine not exceeding two thousand rupees and to imprisonment for a term not exceeding one year, and shall in addition be liable to pay any entertainments tax which should have been paid.

6. Entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket or by a ticket purchased from the Collector, shall be paid by means of the stamp on the ticket or by the purchase of the ticket, as the case may be, and in the case of admission otherwise than by stamped ticket or ticket purchased as aforesaid shall be calculated and paid on the number of admissions.

Tax chargeable
in respect of
each person.

7. Entertainments tax, in the case of admission otherwise than by stamped ticket or ticket purchased from the Collector, shall be recoverable from the proprietor in any court of competent jurisdiction as a civil debt.

Recovery of tax.

8. Where the payment for admission is made by means of a lump sum paid as a subscription or contribution to any club, association or society, or is for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum:—

Tax on
admission by
subscription.

Provided that, where the Collector is satisfied that the payment of a lump sum or any payment for a ticket represents payment for privileges, rights or purposes other than the admission to the entertainment, entertainments tax shall be charged on such an amount as appears to the Collector to represent the right of admission to entertainments in respect of which entertainments tax is payable.

9(1) Entertainments tax shall not be charged on payment for admission to an entertainment in respect of which the Minister is satisfied, on application made to him in writing before the date of the entertainment —

Exemption of
certain
entertainments.
S.I. 95/1975.

- (a) that the net proceeds thereof will be applied to public purposes of a charitable, philanthropic, educational, medical, scientific or cultural nature; or
- (b) that the entertainment is organised by a society which is not established or conducted for profit, and that the objects of the society are of a charitable, philan-

theatrical, educational, medical, scientific or cultural nature, and that the entertainment is in furtherance of those objects.

(2) For the purposes of paragraph (a) of subsection (1) "net proceeds" means either the gross proceeds less the actual expenses of promoting the entertainment, or one-half of the gross proceeds, whichever is the greater.

(3) Every exemption under this section shall be certified in writing by the Minister.

(4) In granting a certificate under this section, the Minister may impose such conditions, to be specified in the certificate, as he may think proper, and a breach of any such condition shall render the certificate null and void.

Regulations
S.L.95/1976.
3/23/1976.

10(1) The Minister may make regulations generally for carrying into effect the objects and provisions of this Act.

(2) Regulations made under subsection (1) may, without prejudice to the generality of the powers thereby conferred, provide for —

- (a) securing the payment of entertainments tax;
- (b) the supply and use of stamps, of stamped tickets and of tickets referred to in paragraph (b) of section 4, or for the stamping of tickets sent to be stamped;
- (c) securing the defacement of stamps when used;
- (d) the use of tickets covering the admission of more than one person and the calculation of the entertainments tax thereon;
- (e) the payment of entertainments tax on the transfer from one part of a place of entertainment to another;
- (f) controlling the use of barriers or mechanical contrivances (including the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances; and

(g) amending, varying or replacing the schedule to this Act.

(3) Such regulations may provide that contravention of or failure to comply with any such regulations shall be an offence and may prescribe the maximum penalties for such offence which in any case shall be a fine not exceeding one thousand rupees and imprisonment not exceeding twelve months.

11(1) Any police officer, the Collector and any person authorised for the purpose by the Collector may enter any place of entertainment while any entertainment is proceeding, and may enter any place ordinarily used as a place of entertainment at any reasonable time, for the purpose of ascertaining whether or not the provisions of this Act are being complied with.

Power of entry
and inspection.
3/23/1976

(2) Any person who prevents or obstructs the entry of any such police officer or other aforesaid person shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one thousand rupees and to imprisonment for a term not exceeding one year.

12. The Minister, if he thinks fit, waive the payment of entertainments tax on payment for admission to any entertainment to which the provisions of section 9 are not applicable.

Power to waive
tax.

SCHEDULE

[SECTION 3]

S.I. 56/1968

Where the payment for admission, excluding the amount of the tax —

	CENTS
(a) does not exceed 2 rupees	10
(b) exceeds 2 rupees but does not exceed 3 rupees	20
(c) exceeds 3 rupees but does not exceed 5 rupees	50
(d) exceeds 5 rupees	100



LAWS OF SEYCHELLES

ENTERTAINMENTS TAX ACT

CHAPTER 70

(SUBSIDIARY LEGISLATION)

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CHAPTER 70

ENTERTAINMENTS TAX ACT

[1st September, 1965]

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Tax on admission to entertainments.
4. Method of payment of tax.
5. Penalty for admission of persons without payment of tax.
6. Tax chargeable in respect of each person.
7. Recovery of tax.
8. Tax on admission by subscription.
9. Exemption of certain entertainments.
10. Regulations.
11. Power of entry and inspection.
12. Power to waive tax.

Act 11 of 1965,
 Act 9 of 1968
 S.L. 56 of 1968
 Act 7 of 1975,
 S.L. 95 of 1975,
 Act 23 of 1976,
 S.L. 61 of 1988,
 S.L. 41 of 1991.

1. This Act may be cited the Entertainments Tax Act. Short title.
3/23/1976.
2. In this Act, except where the context otherwise requires — Interpretation.
2/9/1968.
2/7/1975.
3/23/1976.
S.L. 61/1988.
S.L. 41/1991.

"admission" means admission as a spectator or one of an audience;

"admission to an entertainment" includes admission to any place in which the entertainment is held;

"Collector" means the Principal Secretary of the Ministry of Finance;

"entertainment" means any exhibition, performance or amusement to which persons are admitted for payment, but does not include any ball, dance, game or sport;

"payment for admission" includes any payment by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required;

to the person paying for admission or admit any person to an entertainment with a ticket which has been defaced, cut, torn or diminished.

(2) No person being the holder of a ticket issued for the purpose of authorising admission to an entertainment shall deface, cut, tear or diminish the ticket.

(3) The proprietor shall cause to be collected the tickets of all persons about to be admitted to an entertainment with a ticket, and every person about to be admitted with such a ticket shall immediately before admission to the entertainment deliver the ticket to the person collecting the tickets.

(4) When the ticket is so collected the person collecting the tickets shall forthwith deface the stamp on the ticket by tearing the ticket into two portions across the ticket and shall return one portion of the ticket to the person to be admitted to the entertainment, and the proprietor shall retain the other portion thereof until it is removed by a police officer or by the Collector or a person authorised by him in that behalf, or until midday on the day following the conclusion of the entertainment.

(5) The proprietor shall keep the portions of tickets used each day separate from those used on previous days.

Admission to an
entertainment.

5(1) No proprietor shall admit any person to an entertainment without payment unless that person is the holder of a ticket or other document entitling him to be admitted without payment and clearly marked "Complimentary" or "Free", or is the holder of a badge recognised by the proprietor as entitling the holder thereof so to be admitted.

(2) No person shall enter or otherwise obtain admission to an entertainment without payment unless he is the holder of such a ticket, document, or badge as aforesaid.

Records of tickets.

6(1) The Collector may, if he thinks it necessary so to do for the protection of the revenue, require a proprietor to keep records of tickets purchased and used in such form as the

Collector may require and it shall be the duty of the proprietor to comply with such requirements.

(2) The proprietor shall be bound to produce such records on demand to a police officer or to the Collector or a person authorised by him in that behalf and to furnish to the Collector such returns as he may require.

7. Any person who contravenes or fails to comply with any of the provisions contained in regulations 4, 5 and 6 is guilty of an offence and liable to a fine of Rs. 1,000 and to imprisonment for six months.

Offence.