

# PARLIAMENT OF CEYLON

5th Session 1952



## Entertainment Tax (Amendment) Act, No. 2 of 1952

*Date of Assent : January 16, 1952*

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L. D.—O. 31/49.

AN ACT TO AMEND THE ENTERTAINMENT TAX  
ORDINANCE, NO. 12 OF 1946.

[Date of Assent: January 16, 1952.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Entertainment Tax (Amendment) Act, No. 2 of 1952. Short title.

2. Section 3 of the Entertainment Tax Ordinance, No. 12 of 1946 (hereinafter referred to as "the principal enactment") is hereby amended, by the substitution, for the words and figure "in section 8," of the words and figures "in section 8 or section 8A,". Amendment of  
section 3 of  
Ordinance  
No. 12 of 1946.

3. The following new section is hereby inserted immediately after section 8 of the principal enactment and shall have effect as section 8A of that enactment:— Insertion of  
new section  
8A in the  
principal  
enactment.

"Exemption or reduction of tax in respect of games, sports, etc.

8A. (1) This section shall apply to any entertainment being a game, or a sports or athletic meet, or boxing contest, if the whole of the gross proceeds of such entertainment or the whole of the net proceeds thereof are utilized for the encouragement or promotion of games or sporting or athletic activities:

Provided, however, that this section shall not apply to any race meeting.

(2) A local authority may by resolution determine, that subject to such conditions and exemptions, if any, as may be specified in the resolution—

(a) payments for admission to entertainments to which this section applies shall be exempt from the entertainment tax imposed by that authority; or

(b) that entertainment tax shall be levied on such payments for admission at a specified rate being lower than the rate imposed and levied by that authority in respect of other entertainments.

(3) The exemption from tax granted by resolution under sub-section (2), or the lower rate of tax specified thereby, shall not be applicable in relation to any entertainment to which this section applies unless the proprietor has, not less than three days before the date on which the entertainment is held, furnished to the proper officer of the local authority by whom the tax is imposed a statement specifying the purpose for which the gross proceeds or the net proceeds are to be utilized.

Every such statement shall be verified by a declaration to the effect that the particulars contained in the statement are true and accurate.

(4) The provisions of sub-sections (2) and (3) of section 8 shall apply in relation to entertainments to which this section applies in like manner as though references therein to an entertainment exempted from tax by sub-section (1) of that section were references to an entertainment exempted by resolution under this section or, as the case may be, to an entertainment in the case of which a lower rate is applicable by virtue of such resolution.

(5) In this section 'net proceeds' has the same meaning as in sub-section (1) of section 8.

(6) Any resolution under this section shall come into operation on the date of its publication in the *Gazette* and shall have effect notwithstanding anything in any resolution passed under section 2."

Amendment of  
sections 6  
and 12 of  
the principal  
enactment.

4. Sections 6 and 12 of the principal enactment are hereby amended, by the substitution in each of those sections, for the word and figures "section 8 (1)", wherever they occur collectively, of the words and figures "section 8 (1) or under sub-section (3) of section 8A".