

Telegrams—"Lambert, Printers, Settle."
Telephone—SETTLE, 3180.

"CAXTON" PRINTING WORKS,

Settle, May 6th. 1947.

Rathmell Drama Class.

Co J. W. Lambert & Sons,
(PARTNERS: E. LAMBERT & H. LAMBERT)
**Printers, Bookbinders, Stationers,
Booksellers and News-agents.**

Interest charged on overdue Accounts.

200 Programmes.

18 6.

Paid May 6th. 1947.
J. Madden.

Mr Masons expenses.
paid

1-3-0

Any communication concerning this certificate should be addressed to:—

“The Secretary,
Customs & Excise,
City Gate House,
39/45, Finsbury Square,
London, E.C.2.”

and not to any particular individual.

The following number should be quoted:—

No. 24046/48

Failure to comply with these directions may involve delay.



Entertainments Duty—Schools etc., Exemption.

This is to certify that the COMMISSIONERS OF H.M. CUSTOMS AND

EXCISE AUTHORISE W. H. Garnett Esq.

of Mill Glen, Rattwell, Settle, Yorks.

to give the Entertainment specified below FREE OF ENTERTAINMENTS DUTY

Description Play.

Date 5th 6th March 1948

Place Rattwell Reading Room.

Name of Organisation providing the Entertainment } Rattwell County Council Drama Class.

This certificate is issued on the following conditions, namely, that:—

- (1) The entertainment is provided by or on behalf of the above-mentioned organisation ;
- (2) The entertainment is provided solely for the purpose of promoting some object in connection with the above-mentioned organisation ;
- (3) All the persons taking part as performers in the entertainment are persons who are members of the organisation ;
- (4) This certificate is used only for the entertainment specified above and for no other, and is exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind must be made in the certificate.

BY ORDER OF THE COMMISSIONERS.

Secretaries' Office,
City Gate House,
39/45 Finsbury Square,
London, E.C.2.

G. A. PILGRIM.

20th Feb. 1948

NOTE.—Failure to comply with any of the conditions set out in this certificate involves liability to an Excise Penalty.

E.D. 24A.

Sec. 10228/1946

Bathmell Reading Room.

following are the dates used by Drama Class
for extra classes. season 1946 - 1947.
also for concert.

				s. d
	Thursday	May	1 st	5 - 0
	"	"	15 th	5 - 0
Concert	Tues	May	20 th	12 - 0
—	Wed	—	21	12 - 0
Dress rehearsal	Mon	—	19	<u>10 - 0</u>
		Nett.		2 - 4 - 0

Post with Thank
8/12/47



Rattumell Drama Class

Monday Mar 8th 1948.

A Repeat performance of the three
One act plays will be given in
the reading room. at 7-30

Owing to the large demand for
tickets, the class will be open to the
public for the benefit of those who
could not obtain tickets for the
2 previous performances.

No charge can be made for this night
Subscriptions will be gladly accepted.

Ticket holders who could not attend
on their dates will all ~~so~~ be admitted.

Applied by letter
Feb 16/48.



NOTICE BY THE COMMISSIONERS OF CUSTOMS AND EXCISE

ENTERTAINMENTS DUTY—"PARTLY EDUCATIONAL" EXEMPTION

1. LEGAL PROVISION.—Section 8 of the Finance Act, 1946, repeals the exemption for partly educational entertainments contained in Section 1 (5) (d) of the Finance (New Duties) Act, 1916, and provides that entertainments duty shall not be charged on payments for admission to any entertainment which consists of one or more of the following items, that is to say—

- (a) a stage play ;
- (b) a ballet (whether a stage play or not) ;
- (c) a performance of music (whether vocal or instrumental) ;
- (d) the exhibition of a cinematograph film ;
- (e) a lecture ;
- (f) a recitation ;
- (g) an exhibition of artistic work ;
- (h) an industrial exhibition ;
- (i) an Eisteddfod ;

where the Commissioners are satisfied that the entertainment is provided by a society, institution or committee which is not conducted or established for profit, and that the aims, objects and activities of the society, institution or committee are partly educational.

2. HOW TO MAKE APPLICATION.—Application for the grant of exemption from entertainments duty under the above provision should be made not less than fourteen days before the date of the entertainment or series of entertainments. Such application should be made by letter addressed to the Secretary, H.M. Customs and Excise, City Gate House, 39/45, Finsbury Square, London, E.C.2,



**NOTICE BY THE COMMISSIONERS OF CUSTOMS
AND EXCISE.**

ENTERTAINMENTS DUTY: RELIEFS

EXEMPTIONS.

Exemption from entertainments duty is allowed in cases where it is shown to the satisfaction of the Commissioners of Customs and Excise—

- (1) That the whole of the takings of the entertainment are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment*; or
- (2) That the entertainment is promoted by a society or institution of a permanent character established or conducted solely or partly for philanthropic or charitable purposes, or by two or more such societies or institutions acting in combination, and that the whole of the net proceeds of the entertainment are devoted to philanthropic or charitable purposes*; or
- (3) That the entertainment is of a wholly educational character; or
- (4) That the entertainment is provided for partly educational or partly scientific purposes by a society, institution or committee not conducted or established for profit; or

* These reliefs are fully explained in Leaflet No. 5.

of the use of stamped tickets of admission subject to the deposit of a sum of money sufficient to cover the probable amount of duty in case it should prove, when accounts of the entertainment are furnished, that repayment would not have been allowable.

Application for approval of this arrangement should be made on Form E.D. 14 and sent to the nearest Customs and Excise office. On receipt of the application, if allowed, the amount of deposit required is notified to the proprietor, and on receipt of the deposit the necessary authority is issued.

If the duty has been paid, either on the basis of a return of the number of payments for admission or by means of the use of stamped tickets of admission, application for repayment should be made on Form E.D. 13.

Forms.

Copies of the above-mentioned forms and of leaflets can be obtained from any Customs and Excise office.

City Gate House,
39/45, Finsbury Square,
London, E.C.2.

November, 1943.

NOTICE No. 88

This represents the position on the date of issue of this Notice, and enquiries as to any modifications or on points of detail should be addressed to the Secretary, H.M. Customs and Excise, 39/45, Finsbury Square, London, E.C.2.



NOTICE BY THE COMMISSIONERS OF CUSTOMS AND EXCISE

This Leaflet cancels Leaflet No. 22—It is merely explanatory of the provisions of the law with regard to the liability to, and the method of payment of, Entertainments Duty contained in the Finance (New Duties) Act, 1916, sections 1 and 2; the Finance Act, 1922, section 11; the Finance Act, 1924, section 6; the Finance Act, 1935, section 1; the Finance Act, 1943, section 6; the Finance Act, 1944, section 3; the Budget Resolution of 9th April, 1946, and the Entertainments Duty Regulations, 1921. No expression or omission in this leaflet is to be interpreted as in any way modifying the statutory requirements.

ENTERTAINMENTS DUTY

I.—LIABILITY TO THE DUTY

1. NATURE OF THE DUTY.—The Entertainments Duty is a Duty levied on payments exceeding 3*d.* for admission of persons to any entertainment as spectators or members of an audience. Thus it is chargeable on payments for admission to see or hear an entertainment, *e.g.*, an exhibition of cinematograph films or a football match or a concert, but not on payments to take part in an entertainment, *e.g.*, a dance or a whist drive.

3. PERSONS ADMITTED TO AN ENTERTAINMENT WITHOUT PAYMENT.

The Duty is not leviable in the case of persons admitted to an entertainment without payment (either direct or indirect) on a free or complimentary ticket clearly marked as such. But if, though the admission is nominally free, the person admitted pays indirectly for the right of admission by having, for example, to purchase a programme or to contribute to a collection as a condition of admission, the cost of the programme or the requisite contribution to the collection must be regarded as a payment for admission, and if it exceeds 3*d.*, the Duty must be paid thereon.

4. DUTY PAYABLE ON PAYMENT FOR ADMISSION OF EACH PERSON SEPARATELY.

Where a combined payment is made for the admission of two or more persons, the Duty is payable, not on the combined payment, but on the payment in respect of each person to be admitted. Typical examples are given below:—

Boxes.—The Duty payable is not on the price charged for the Box but is the sum total of the Duty on the maximum number of admissions at the proportionate price for each. Thus, if the price charged for the Box is 21*s.*, including Duty, and the maximum number of persons entitled to be admitted is four, the Duty, if chargeable at the full rate, is 10*s. 0d.*, *i.e.* the total of the Duty on four payments of 5*s. 3d.* each (*see* paragraph 16).

Vehicles.—The Duty on the payment for admission of a Vehicle must be calculated similarly, if the Vehicle is to be used wherefrom to view an entertainment.

Books of Tickets, including Sheets of Tickets, Family Tickets, etc.—The Duty payable is not on the price charged for the Book, etc., but is the sum total of the Duty on all admissions covered by it at the proportionate price for each. Thus, if the Book costs 12*s. 0d.*, including Duty, and covers 6 admissions, the Duty, if chargeable at the full rate, is 5*s. 3d.*, *i.e.*, the total of the Duty on six payments of 2*s. 0d.* each (*see* paragraph 16).

5. BOOKING FEES AND EARLY DOOR PAYMENTS.

When a seat is booked at the office of a theatre or other place of entertainment and a booking fee is charged, the Duty is leviable on the total price paid for admission including the fee, and that total price must be shown on the ticket. This applies also to extra payments for early doors. Fees charged by outside agents, however, for the convenience of booking, are not regarded as payments for admission.

6. TRANSFERS.—When a person transfers from one seat or place to another at the same entertainment, as for example from the Gallery to the Pit at a Theatre, or from the Ground to the Grand Stand at a Football Match, the additional Duty payable is not the rate of Duty on the transfer payment, but the difference, if any, between the rate of Duty on the original payment for admission and the rate of Duty on the aggregate of the original and transfer payments.

Examples.

Duty scale under paragraph 2 (a).			Duty scale under paragraph 2 (c).		
Transfer.		Duty payable on transfer payment.	Transfer.		Duty payable on transfer payment.
From	To		From	To	
3 <i>d.</i> (Duty nil).	9 <i>d.</i> (including Duty 1½ <i>d.</i>).	1½ <i>d.</i>	3 <i>d.</i> (Duty nil).	9 <i>d.</i> (including Duty ½ <i>d.</i>).	½ <i>d.</i>
1 <i>s. 0d.</i> (including Duty 3½ <i>d.</i>).	1 <i>s. 6d.</i> (including Duty 7½ <i>d.</i>).	4 <i>d.</i>	1 <i>s. 0d.</i> (including Duty ½ <i>d.</i>).	1 <i>s. 6d.</i> (including Duty 2½ <i>d.</i>).	2 <i>d.</i>
7 <i>s. 0d.</i> (including Duty 3 <i>s. 4d.</i>).	7 <i>s. 6d.</i> (including Duty 3 <i>s. 4d.</i>).	Nil	1 <i>s. 3d.</i> (including Duty 2½ <i>d.</i>).	1 <i>s. 6d.</i> (including Duty 2½ <i>d.</i>).	Nil

When, however, a person is admitted without payment on a complimentary ticket and subsequently transferred to another seat for payment, the Duty is leviable on the amount of that payment. Thus, the Duty on a payment of 9*d.* for a transfer from a 1*s. 9d.* seat (complimentary) to a 2*s. 6d.* seat is the duty on 9*d.*, *viz.*, 1½*d.* if chargeable at the full rate.

Payment for admission to a side show is not a transfer.

7. SUBSCRIPTIONS TO CLUBS, ASSOCIATIONS AND SOCIETIES LIABLE TO DUTY.

—Subscriptions to Clubs, etc., are liable to the Duty on the lump sum paid if they confer the right of admission to entertainments. The duty so chargeable will not, however, in any case exceed the total sums which would have been charged had separate payments been made for admission to those entertainments. But where the subscription represents payment for other rights, privileges or purposes as well as for the right of admission to entertainments, the Duty is chargeable only on such part of the subscription as is determined by the Commissioners of Customs and Excise to represent the right of admission to entertainments.

8. COMBINED ENTERTAINMENTS.

—Similarly, where an entertainment is in part dutiable, *e.g.*, a concert, and in part non-dutiable, *e.g.*, a dance or whist drive, the Duty is payable on such part of the payment for admission to the combined entertainment as is determined by the Commissioners of Customs and Excise to

represent the right of admission to the dutiable part of the entertainment. If it is claimed in any case that the Duty should only be levied on part of the payment for admission, an application should be made to the Commissioners for assessment as long as possible beforehand, giving full particulars of the case.

II.—METHOD OF PAYMENT OF THE DUTY

9. METHOD OF PAYMENT.—The Duty is payable by means of Stamped Tickets of Admission unless the Commissioners of Customs and Excise have issued their written Authority for other arrangements. Failure to use Stamped Tickets where such Authority has not been issued renders the Proprietor of an entertainment liable to penalties.

10. RELIEF FROM USE OF STAMPED TICKETS.—Stamped Tickets are not required at Places of Regular Entertainment where the Commissioners of Customs and Excise have authorised a standing arrangement for the payment of the Duty on the basis of Returns furnished to them of payments for admission. At all such places an official Form of Authority is exhibited at the public entrances. The Commissioners authorise similar arrangements for occasional entertainments in cases where good reasons are shown for dispensing with stamped tickets.

11. STAMPED TICKETS OF ADMISSION may be either Government Tickets (that is, tickets supplied by the Customs and Excise Department, which are imprinted or impressed with a stamp denoting the Duty) or Proprietors' own tickets to which are affixed adhesive Excise Stamps denoting the Duty. Tickets must be stamped at or before the time of sale.

12. GOVERNMENT TICKETS.—The price of admission, excluding duty, and the rate of Duty are printed separately on Government Tickets thus: "Admission 8½*d.* Tax 3½*d.*" Government Tickets measure 2½ inches by 1½ inches and are numbered consecutively in each Roll or Pad.

The following denominations of Government Tickets are obtainable :—

(i) At the scale of duty in paragraph 2 (a)

Denomination of Ticket		Charge to Public	Colours	
Price of Admission (excluding Duty)	Face Value of Stamp on Ticket		Rolls (1,000 Tickets each)	Pads (50 Tickets each)
s. d. 0 3½	s. d. 0 0½	s. d. 0 4	Blue and brown ..	White
0 4½	0 0½	0 5	Brown and green ..	White
0 5¼	0 0¾	0 6	Green and pink ..	White
0 6¼	0 0¾	0 7	Pink and white ..	White
0 6½	0 1½	0 8	White and yellow ..	Blue
0 7½	0 1½	0 9	White and yellow ..	Blue
0 8	0 2	0 10	Blue and yellow ..	White
0 8½	0 3½	1 0	Blue and green ..	Pink
0 10½	0 7½	1 6	Brown and pink ..	White
1 0½	0 8½	1 9	Green and white ..	Yellow
1 1½	0 10½	2 0	Green and white ..	Blue
1 4½	0 10½	2 3	Pink and yellow ..	Brown
1 5	1 1	2 6	Blue and yellow ..	Pink
1 8	1 1	2 9	Blue and white ..	Green
1 9	1 3	3 0	Green	Green
2 0	1 6	3 6	Pink	Pink
2 2	1 7	3 9	White
2 3	2 0	4 3	White
2 6	2 0	4 6	Yellow
3 0	2 6	5 6	White
3 5	2 7	6 0	White
3 8	3 4	7 0	White
4 2	3 4	7 6	White