

## (ii) At the reduced scale of duty in paragraph 2 (c)

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.	s. d.	s. d.				
0 5½	0 0½	0 6	Grey	.. ..	Grey	
0 6½	0 0½	0 7	Grey	.. ..	Grey	
0 7½	0 0½	0 8	Orange	.. ..	—	
0 8½	0 0½	0 9	Brown	.. ..	Brown	
0 9½	0 0½	0 10	Brown	.. ..	—	
0 11½	0 0½	1 0	Pink	.. ..	Pink	
1 0½	0 2½	1 3	Green	.. ..	Green	
1 3½	0 2½	1 6	White	.. ..	White	
1 5½	0 3½	1 9	Yellow	.. ..	Yellow	
1 7½	0 4½	2 0	Blue	.. ..	Blue	
1 9½	0 5½	2 3	Grey	.. ..	Grey	
1 11½	0 6½	2 6	Pink	.. ..	Pink	
2 0½	0 8½	2 9	Pink	.. ..	Pink	
2 3	0 9	3 0	Yellow	.. ..	Yellow	
2 7	0 11	3 6	Brown	.. ..	Brown	
2 10	1 2	4 0	.. ..	.. ..	} White	
3 2	1 4	4 6	.. ..	.. ..		
3 5½	1 6½	5 0	.. ..	.. ..		

(iii) **GOVERNMENT TRANSFER TICKETS** are supplied for use in the case of Transfers. They are marked "Transfer—Additional Tax," and imprinted with a stamp. The following stamp denominations of these Tickets are obtainable, namely: ¼d., ½d., ¾d., 1d., 1¼d., 1½d., 2d., 2½d., 3d., 3½d., 4d., 4½d., 5d., 6d.

Transfer Tickets are only supplied in Pads of 50 Tickets each, and in white only.

**13. PURCHASE OF GOVERNMENT TICKETS.**—Government Tickets may be purchased in quantities of not less than a complete Roll (1,000 Tickets) or Pad (50 Tickets). They are supplied at the face value of the stamp printed on them, no charge being made for the material of the Tickets. They can be purchased on **Personal** application at the Customs and Excise Office at the places named in the Appendix. Where there is no such Office within convenient distance, orders by post may be sent to the Office of the appropriate Collector of Customs and Excise (the addresses of Collectors are marked \* in the Appendix).

A **crossed** remittance payable to the Collector of Customs and Excise, for the total stamp value of the Tickets required must accompany each order. **Coin, Bank Notes or open remittances should not be sent.**

For the convenience of purchasers an official Form of Order is provided, copies of which may be obtained from any Customs and Excise Office, and if this Form is used a Money Order, free of commission, may be obtained at any Money Order Office in Great Britain for the amount of remittance.

When cheques are sent sufficient time must be allowed for clearance through the Bank, but delay in despatching tickets will be obviated if cheques guaranteed by the issuing Bank are used. Regular purchasers may find it convenient to lodge a Banker's Standing Guarantee and an official form for this purpose (C. & E. No. 307) may be obtained on application to the Collector of Customs and Excise.

In ordering tickets, purchasers should state not merely the stamp value of the tickets required but also the price of admission printed on them. Transfer Tickets should be ordered as "Transfers," at the particular stamp values required.

Tickets for which payment has been made by money order, or guaranteed cheque, will be despatched to the purchasers by Registered Post either on the day of the receipt of the order or on the next working day.



**14. ADHESIVE EXCISE STAMPS** for affixing to Proprietors' Tickets are printed at the following stamp values, namely :

$\frac{1}{2}d.$ ,  $\frac{3}{4}d.$ ,  $1d.$ ,  $1\frac{1}{2}d.$ ,  $2d.$ ,  $2\frac{1}{2}d.$ ,  $3d.$ ,  $3\frac{1}{2}d.$ ,  $4d.$ ,  $4\frac{1}{2}d.$ ,  $5d.$ ,  $5\frac{1}{2}d.$ ,  $6d.$ ,  $6\frac{1}{2}d.$ ,  $7d.$ ,  $7\frac{1}{2}d.$ ,  $8d.$ ,  $8\frac{1}{2}d.$ ,  $9d.$ ,  $10d.$ ,  $10\frac{1}{2}d.$ ,  $11d.$ ,  $1s.$ ,  $1s. 1d.$ ,  $1s. 2d.$ ,  $1s. 4d.$ ,  $1s. 6d.$ ,  $2s.$ ,  $3s.$ ,  $4s.$ ,  $5s.$ ,  $8s.$  and  $10s.$

They are supplied in sheets of 120 at all values except  $8s.$  and  $10s.$  which are supplied in sheets of 20 only.

They can be purchased in any quantity on **Personal** application at Head or Branch Post Offices and certain Sub-Offices, or at the Customs and Excise Office at the places named in the Appendix, except those marked †, or they may be ordered by post from the Collector of Customs and Excise (the addresses of Collectors are marked \* in the Appendix) in the same way as Government Tickets. When supplies are required from Post Offices enquiry should be made at least 5 days beforehand as only small stocks may be held. Adhesive Excise Stamps must not be issued by the Proprietor of an Entertainment otherwise than securely affixed to tickets of admission.

**15. ALLOWANCE FOR UNSOLD STAMPED TICKETS OR UNUSED STAMPS.**—The owner of any unsold Stamped Tickets (whether Government Tickets or Proprietors' Tickets to which Adhesive Stamps have been affixed) or unused stamps, may claim allowance in respect of those for which he has no immediate use. Applications for allowance may be made either *personally* at the Customs and Excise office at the places named in the Appendix, or *by post* direct to the Accountant and Comptroller-General, Entertainments Duty, Customs and Excise, Imperial Hotel, North Promenade, Blackpool. **Adhesive Stamps affixed to Proprietors' Tickets must not be removed therefrom or defaced in any manner if allowance is to be claimed.** No allowance can be made for Stamped Tickets which have been sold by the Proprietor of an entertainment, but have not been used by the purchasers to gain admission to the entertainment. **Nor can any allowance be made for any unused (surplus) Stamps or Government Tickets not purchased within the period of two years next preceding the application ; or, in the case of spoiled stamps and tickets, unless the application be made within two years after they have been spoiled or have become useless.**

**16. PRICE OF ADMISSION TO BE MARKED ON TICKETS**—Proprietors' own tickets of admission must be clearly printed or marked with the price, and with a definite statement whether such price is inclusive or exclusive of the Duty. Where the price covers the admission of more than one person, *e.g.*, in the case of Boxes and Vehicles, the ticket must also state the maximum number of persons entitled to be admitted (*see* paragraph 4). In the case of Books of Tickets, including Sheets of Tickets, Family Tickets, etc., each ticket

in the Book, etc., must be marked either with the price charged in respect of the ticket or the total price charged for the Book and the number of tickets in it (*see* paragraph 4).

### **17. ISSUE AND DEFACEMENT OF STAMPED TICKETS.**

—Stamped Tickets must be issued whole and undefaced by the Proprietor of the Entertainment to the purchasers. The persons to be admitted must present the Tickets in the same condition at the time of admission, and each Ticket must thereupon be torn into two portions across the Stamp by the person collecting it on behalf of the Proprietor, who must retain one portion and hand the other to the person admitted. The Proprietor and the person admitted must produce their respective portions of the Stamped Ticket on demand by any Officer. The Proprietor must keep his portions of tickets used each day separate from those used on previous days, and must not destroy them before mid-day on the day following the entertainment to which they relate.

### **18. DEFACEMENT OF STAMPS ON SEASON TICKETS AND BOOKS OF TICKETS.**

—When adhesive Excise stamps are affixed to Season Tickets the ticket must not be torn into two portions across the stamp at the time of admission, but the stamp must be defaced by writing across it in ink the date of issue of the ticket. The same procedure is to be followed when stamps are affixed to the cover of Books of Tickets and not to the separate tickets included in the Book.

### **19. RELIEFS FROM THE DUTY.**

Leaflet No. 5 explains the details of the reliefs in respect of charity entertainments.

Leaflet No. 11 sets out the conditions of the various statutory reliefs from the Duty.

This represents the position on the date of issue of this Leaflet. Enquiries as to any modification or on points of detail should be made at the nearest Customs and Excise Office, or addressed to the Secretary, H.M. Customs and Excise, City Gate House, 39/45, Finsbury Square, London E.C.2.

Notice No. 102

London, E.C.2.

April, 1946.



APPENDIX (*see* para. 13)

## ENGLAND AND WALES

Barrow.	*Ipswich.	*Newcastle-on-Tyne.
Barry Dock.	King's Lynn.	*Newport, Mon.
*Birmingham.	*Leeds.	North Shields.
Blyth.	*Liverpool.	*Northampton.
Boston.	Llanelly.	*Norwich.
*Brighton	London :—	Penzance.
(51, Church	* Adelaide House,	*Plymouth.
Rd., Hove).	King William St.,	Portsmouth.
Brixham.	E.C.4.	Port Talbot.
*Bristol.	* Royal London House,	*Preston.
*Cardiff.	14-17, Finsbury Sq.,	Rochester
Caernarvon.	E.C.2.	(2, Manor Rd.,
*Chester.	* Faraday House, 66, South-	Chatham).
Cowes.	ampton Row, W.C.2.	St. Ives (Cornwall).
Dartmouth.	* Maritime House, Old	Scarborough.
*Derby.	Town, Clapham, S.W.4.	*Sheffield.
*Dover.	* Ebury House,	*Southampton.
Exeter.	150, Victoria St.,	*Sunderland.
†Falmouth.	S.W.1.	*Swansea.
†Fleetwood.	Lowestoft.	West Hartlepool.
Gloucester.	*Manchester	Weymouth.
†Goole.	(184, Deansgate).	Whitby.
*Grimsby.	Middlesbrough.	
*Hull.	†Milford Haven.	

## SCOTLAND

*Aberdeen.	*Dundee.	*Inverness.
Ardrossan.	*Edinburgh.	Lerwick.
Ayr.	*Glasgow.	Methil.
Bo'ness.	Grangemouth.	
†Burntisland.	*Greenock.	

\* Postal applications accepted.

† Government Tickets only.

# Rathmell Drama Class Concert. 1948.

## Receipts.

Proceeds from concert, Fri. & Sat.	17.	18	0.
Collection at door. Monday.	5	3.	3½.
Share of proceeds from festival at Settle.	3.	0	0.
	<u>26</u>	<u>1</u>	<u>3½.</u>

## Payments.

Royalties	5	14	0.
Hire of Reading Room	2	18	0.
Printing Programmes.	1	5	0.
Paint.		5	0.
T. Cowking. Hire of radiogram on April 19 <sup>th</sup> /48.	1	5	0.
H. Garnett. a/c.	4	5	0.

Balance. 10 9 3½.

26 1. 3½.

Mrs Mar copies sold. 10 9 3½  
 ————— Ball 66 15 6  
 family occasion 90 9 13 9½  
156

Agreed 7 5 6  
 gift to village festival 16 19 3½  
 friends 8 0 0  
 Balance. 8 19 3½

March 1946

Money in hand, after  
entertainments given by  
Drama Class season 1945 to 46  
Rathmell entertainment  
item refreshments

From Wigglesworth	1	7	6
From Cartwright April 6 <sup>th</sup> 1946	1	7	6
	<u>3</u>	<u>13</u>	<u>0</u>

Payments  
To Ready Room for social 4/4/46 4.6

1946

expenditure

To Reading Room for hire of			
Room April 4. 46 for	2	2	
social	7	6	
Balance in hand	3	5	6
	3	13	0

1946-47 expenses.

1947-48

Oct 6 To Mrs Moore for copies		
of The Old Bull.	6	6
" 10 To Mrs Moore, 6 copies		
bonny occasions	9	0



# Expenditure

To Royalties on Plays £ 2-7-6

To Printing Programme  
Tickets 1-0-0

Hire of Room for  
entertainments &  
rehearsals, 2-10-0

for Fireplace,  
Labour & Play  
Copies & Postage 2-14-6

Refreshments 18-0-0  
-9-10-0

Balance in hand 10-10-0  
20-0-0

Paid to Leeds  
Infirmary Mar.  
15-1946 £ 10-10-0

No of Receipt  
6032

1946 - 47  
Rathmell Drama Class  
entertainment given in Reading  
Room May 20 & 21, 1947

Receipts from tickets \$ 0 0  
+ Subs etc. 19.15.3



1946-47  
Expenses.

200 Programmes printing	18	6
Christmas expenses	1	3 0
To Reading Room for concerts & rehearsals.	2	4 0
HJ expenses making Properties preparing room etc	1	9 9
Paid into Village Hall fund	10	0 0
	15	15 3
Balance to Drama Class fund.	4	0 0
	19	15 3

Drama class a/c year  
Income.

From items, details other  
end of Book

3-13-0

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1946 - 47 income

Balance brought forward. 3-15-6

income from concert 4 0 0

May 20 & 21 1947. 7 5 6

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1947 - 48

Balance in hand. 7-5-6