

Seychelles

## Entertainments Tax Act

Act 11 of 1965

Legislation as at 30 June 2012

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## Entertainments Tax Act

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## Entertainments Tax Act

### Act 11 of 1965

Commenced on 1 September 1965

*[This is the version of this document at 30 June 2012 and includes any amendments published up to 30 June 2014.]*

*[Act 11 of 1965; Act [9 of 1968](#); SI. 56 of 1968; Act [7 of 1975](#); SI. 95 of 1975; Act [23 of 1976](#); SI. 61 of 1988; SI. 41 of 1991]*

#### 1. Short title

This Act may be cited the Entertainments Tax Act.

#### 2. Interpretation

In this Act, except where the context otherwise requires—

"**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;

"**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.

#### 3. Tax on admission to entertainments

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.

#### 4. Method of payment

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.

## 5. Penalty for admission of persons without payment of tax

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. Tax chargeable in respect of each person

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.

## 7. Recovery of tax

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.

## 8. Tax on admission by subscription

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:-

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. Exemption of certain entertainments

- (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—
  - (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, philanthropic, 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.

## 10. Regulations

- (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. Power of entry and inspection

- (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.
- (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. Power to waive tax

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.

## Schedule (Section 3)

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

	<b>Cents</b>	
(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