

THE ENTERTAINMENT TAX ACT, 1947.

[BURMA ACT NO. XLVIII OF 1947.]

[1st October 1947.]

It is hereby enacted as follows :—

1. This Act shall apply to such specific area or areas, and different dates may be appointed for different areas, as the Governor may by notification direct in this behalf.

2. In this Act unless there is anything repugnant in the subject or context—

- (a) "admission" means admission as a spectator or one of an audience ;
- (b) "admission to an entertainment" includes admission to any place in which the entertainment is held ;
- (c) "entertainment" includes any exhibition, performance or amusement to which persons are admitted for payment ;
- (d) "payment for admission" includes—
  - (i) any payment made 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 a tax is demanded ;
  - (ii) any payment for seats or any other accommodation in a place of entertainment ;
  - (iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to payment, if any, for admission to the entertainment ;
- (e) "proprietor" in relation to any entertainment includes any person responsible for the management thereof ;
- (f) "prescribed" means prescribed by rules made under this Act.

3. (1) Save as provided in this Act, a tax shall be charged, levied and paid on every payment for admission to any entertainment at the following rates, namely,—

- (a) where the payment excluding the amount of tax does not exceed Re. 1 the tax payable thereon shall be annas 2 ,
- (b) where the payment excluding the amount of tax exceeds Re. 1 but does not exceed Rs. 3 the tax payable thereon shall be annas 8 ;
- (c) where the payment excluding the amount of tax exceeds Rs. 3 the tax payable thereon shall be 25 per cent of the payment charged for admission.

<sup>^</sup>(2) (3) If the entertainment is given for the purpose of inducing or promoting business or by way of business advertisements and if no fee is charged for admission to such entertainment there shall be levied a tax of Rs. 100 for each such entertainment :

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Price,—One anna.]

Provided that the Governor may, by general or special order make any exemption, reduction in rate or other modification as may be specified therein in respect of tax leviable on any entertainment or class of entertainment under this section.

4. (1) Save as otherwise provided by this Act, no person shall be admitted for payment to any entertainment where the payment is subject to any entertainment-tax except with a ticket issued by the Government indicating that the proper entertainment-tax has been paid.

(2) The Governor may, on the application of a proprietor of any entertainment in respect of which the entertainment-tax is payable under sub-section (1) of section 3, allow the proprietor, on such condition as the Governor may prescribe to pay the amount of tax due—

(a) by a lump sum payment on an agreed percentage on the gross sum received by the proprietor on account of payments for admission to the entertainment; or

(b) in accordance with the receipts recorded by any mechanical contrivance which automatically registers the number of persons admitted.

(3) The provisions of sub-section (1) of this section shall not apply to any entertainment in respect of which the tax is payable in accordance with the provisions of sub-section (2).

5. The Governor may, by notification, appoint officers, as may be prescribed in this behalf, to carry into effect the purpose and object of this Act.

6. (1) Any officer appointed by the Governor may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at all reasonable times, for the purpose of seeing whether the provisions of this Act or any rules made thereunder have been complied with.

(2) If any person prevents or obstructs the entry of any officer appointed under this Act, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be liable on conviction before a magistrate to imprisonment for a term not exceeding six months or to a fine not exceeding one thousand rupees, or to both.

(3) Every officer appointed under this Act shall be deemed to be a public servant within the meaning of section 21 of the Penal Code.

7. No proprietor shall issue or possess at the place of entertainment any ticket which authorizes or which is to be used for authorizing any person to be admitted to the entertainment where admission fee is charged, unless the price of admission is clearly printed or stamped thereon.

8. No entertainment tax shall be charged on payments for admission to any entertainment,—

(a) when the whole of the payment for admission thereof is devoted to philanthropic or charitable purposes; or

(b) when the entertainment is wholly of educational character;  
or

(c) when the entertainment is provided for partly educational or partly scientific purposes by a society, institution or committee not conducted or established for profit or gain.

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9. (1) The Governor may, by notification, make rules for the purpose of carrying out the provisions of this Act.

(2) Without prejudice to the generality of the foregoing provisions such rules may prescribe or provide for—

- (a) the supply and use of tickets, or for the stamping of tickets sent to be stamped, and for securing the defacement of stamps when used ;
- (b) the use of tickets covering the admission of more than one person or season tickets ;
- (c) the payment of the tax on the transfer from one part of a place of entertainment to another ;
- (d) the payment of tax in respect of seats or other accommodation for which additional charge is made ;
- (e) the control of the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances ;
- (f) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments ~~in respect of which the tax due is payable in accordance with the provisions of sub-section (2) of section 4.~~
- (g) the keeping of proper accounts of all tickets used under this Act and of all payments received in respect of entertainments for which tax is payable under this Act ;
- (h) the presentation and disposal of applications for exemption from payment of the entertainment-tax under this Act or for the refund thereof ;
- (i) the method of payment of the tax due under sub-sections (2) + (3) of section 3 ;
- (j) the payment of cost of printing entertainment-tax tickets.

(3) In making any rule under this section the Governor may provide that a breach of the rules shall, where no penalty is provided therefor by this Act, be punishable with imprisonment for a term not exceeding six months or with fine not exceeding one thousand rupees, or with both.