

GOVERNMENT NOTICE No. 349 published on 2/8/63

TYC. 303/11

THE ENTERTAINMENTS TAX ACT, 1963

(No. 33 OF 1963)

REGULATIONS

Made under section 12

THE ENTERTAINMENTS TAX REGULATIONS, 1963

1. These Regulations may be cited as the Entertainments Tax Regulations, 1963, and shall come into operation on the fifteenth day of August, 1963.

2. Any proprietor wishing to make payment of entertainments tax otherwise than by means of stamps shall apply to the Permanent Secretary stating the period for which he wishes so to make payment and the amount of the tax he estimates will fall due for payment during that period.

3. Each application shall reach the Permanent Secretary not later than fourteen days before the commencement of the period for which payment is to be made.

4. The Permanent Secretary, if he is satisfied that the system of accounting employed by the applicant is such as to afford a proper check of the numbers and prices of tickets sold, shall stipulate the security which shall be given, and upon the giving of such security shall agree to payment of the tax upon production of returns after the expiration of the period agreed upon.

5. The returns to be furnished by the proprietor on and after the day when these Regulations come into force, shall be sent to the Internal Revenue Officer at the station where the entertainment takes place and shall set out the numbers and prices of the tickets held in stock. At not less than weekly intervals proprietors will account to the Internal Revenue Officer for all tickets sold in accordance with such directions as may be given by the Permanent Secretary and remit to the Internal Revenue Office the entertainment tax due on all tickets sold during the period in respect of which the returns are made.

6. The returns shall reach the Internal Revenue Officer not later than seven days after the expiration of the period in respect of which the returns are made.

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7. It shall be a condition of application to make payment under the arrangement set forth in regulations 2 to 6 of these Regulations that the applicant's books of account shall at any reasonable date and time be open to audit by an Internal Revenue Officer and by the Controller and Auditor-General, in so far as is necessary to check the number and prices of the tickets sold.

8. All tickets issued for entertainments liable to entertainments tax shall be numbered consecutively and shall have printed on each the price of admission and a statement that the price is inclusive of tax:

Provided that any tickets held by a proprietor prior to the introduction of these Regulations shall be stamped with a rubber stamp to show that tax is included.

9. Except where arrangements have been made under regulations 2 to 7 of these Regulations, every proprietor shall cause to be affixed to every ticket issued for any entertainment liable to entertainments tax, a revenue stamp purchased from an Internal Revenue Officer to the value of the tax payable.

10.—(1) Subject to the provisions of these Regulations, no proprietor shall deface, cut, tear or diminish any ticket before it is issued to the person paying for admission, or any adhesive stamp before the ticket to which it is affixed is so issued, or admit any person to an entertainment with a ticket, or a ticket bearing an adhesive stamp, which has been defaced, cut, torn or diminished.

(2) No person being the holder of a ticket, or of a ticket to which an adhesive stamp is affixed, issued for the purpose of authorizing admission to an entertainment, shall deface, cut, tear or diminish the ticket or stamp, as the case may be.

(3) The proprietor shall cause to be collected the tickets of all persons about to be admitted to an entertainment with a ticket or a ticket bearing an adhesive stamp, and every person about to be so admitted with such a ticket shall immediately before admission to the entertainment deliver the ticket to the person collecting the tickets.

(4) The proprietor shall keep the portions of tickets used each day separate from those used on previous days.

11.—(1) After the conclusion of an entertainment in respect of which entertainments tax has been paid, a refund of the tax paid on unused stamps may be claimed from an Internal Revenue Officer.

(2) No refund will be made in respect of defaced, cut, torn or diminished stamps.

(3) Every application for repayment of entertainments tax shall be made in such form as an Internal Revenue Officer may require, and the applicant shall truly furnish to an Internal Revenue Officer all particulars required by him in relation to such appointment.

12.—(1) In all cases in which admission to an entertainment or entertainments is obtained by means of life membership of, or periodical subscription to, a club, association or society, the proprietor shall furnish the Internal Revenue Officer at the station where the entertainment takes place, with true periodical returns of life members and subscribers; in the case of life members, the returns shall be furnished not later than the 30th September in each year, and in the case of subscribers not later than one month from the date upon which the period covered by the subscription commences.

(2) The returns required under paragraph (1) of this regulation shall set out the number of life members or subscribers, the amount paid for life membership or as subscription, the number of entertainments given or to be given during the period for which the return is made, the number of persons (if any) a life member or subscriber is entitled to admit free, the price of admission charged to the public for that class of seat or part of the place of entertainment to which life members, subscribers and their free guests are entitled to admission and whether or not the amount paid for life membership or a subscription was for any object other than that of obtaining admission to entertainments.

(3) After satisfying himself that the returns are correct, for which purpose he shall have access at any reasonable date and time to the books and accounts of the proprietor, the Internal Revenue Officer shall in accordance with directions given by the Permanent Secretary assess the entertainments tax payable and the amount of such assessment shall be payable on demand.

13. No proprietor shall admit any person to an entertainment without payment unless that person is the holder of a ticket or other document entitling him to be admitted without payment and clearly marked "Complimentary" or "Free", or is the holder of a badge or other indication recognized by the proprietor as entitling the holder thereof so to be admitted.

14.—(1) If the proprietor of any entertainment claims that entertainments tax ought not to be charged on admission to that entertainment by reason of the provisions of subsection (i) of section 9 of the Act, he shall, not less than fourteen days before the date on which the entertainment is to be held, make an application to the Permanent Secretary claiming exemption accordingly.

(2) An application under this regulation shall be made in such form as the Permanent Secretary may require, and the applicant shall truly furnish to the Permanent Secretary all particulars which he may require in connection with the said application.

(3) Where the Permanent Secretary is satisfied that, having regard to the provisions of the Ordinance, entertainments tax is not, or if certain conditions are complied with will not be, chargeable, he shall grant to the applicant a certificate in writing to that effect.

(4) Where any such certificate as aforesaid is granted, the Permanent Secretary may, if he thinks necessary so to do for the protection of

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revenue, require the proprietor to comply with any conditions specified in the certificate, and it shall be the duty of the proprietor to comply with the conditions so specified.

15. Any reference in these Regulations to admission to a place of entertainment or to a person admitted to a place of entertainment shall be deemed to include a reference to admission of such person to another part of the place of entertainment for admission to which part a payment involving tax or more tax is required, and these Regulations shall have effect accordingly.

16. A person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements under regulations 2 to 7 of these Regulations for furnishing returns of payments for admission shall, upon demand made during the course of or immediately before or after the entertainment, produce to a police officer or a person authorized in writing in that behalf by the Permanent Secretary the ticket, badge, card of membership, voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted bearing a stamp defaced in accordance with paragraph (4) of regulation 10 of these Regulations.

17. No proprietor shall purchase any adhesive stamp used for purposes of entertainments tax except from an Internal Revenue Officer or a person duly appointed by him in that behalf.

18. In cases where arrangements have been made under regulations 2 to 7 of these Regulations for the payment of tax by the furnishing of returns the Permanent Secretary shall issue a certificate to this effect and the proprietor shall display the same at the entrance to the entertainment.

19. The Permanent Secretary may, if he thinks it necessary so to do for the protection of revenue, require a proprietor to keep registers of payments for admission and records of adhesive stamps and tickets purchased and used, in such forms as the Permanent Secretary may require, and to issue tickets in such form and manner as he may require, and it shall be the duty of the proprietor to comply with such requirements.

20. The proprietor in relation to any regular entertainment in respect of which entertainments tax is payable, shall furnish to the Internal Revenue Officer at the station where the entertainment takes place, a certificate from the printers certifying the numbers and quantities of the tickets of admission printed for the entertainment.

21. Any proprietor who contravenes or fails to comply with any of the provisions of these Regulations shall, unless he proves that such contravention or non-compliance was not due to his own default or neglect, be guilty of an offence and liable on conviction to a fine not exceeding two thousand shillings or to imprisonment for a period not exceeding three months or to both such fine and imprisonment.

Dar es Salaam,
29th July, 1963

P. BOMANI,
Minister for Finance