



ANGUILLA

**REVISED STATUTES OF ANGUILLA**

**CHAPTER P120**

**PUBLIC ENTERTAINMENTS TAX ACT**

Showing the Law as at 15 December 2010

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

This Edition consolidates—

Act 6/2010, in force 1 November 2010

Act 7/2010, in force 1 November 2010

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**PUBLIC ENTERTAINMENTS TAX ACT**

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**PUBLIC ENTERTAINMENTS TAX ACT****Interpretation****1.** In this Act—

“admission” means admission as a spectator or one of an audience;

“cinematograph entertainment” includes any exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus for the purposes of which cinematograph films are used, being an exhibition to which persons are admitted for payment;

“Comptroller” means the Comptroller of Inland Revenue and includes any person acting as, or, to the extent of his authority, performing the functions of, the Comptroller;

*(Act 6/2010, s. 41)*

“entertainment” includes—

- (a) any cinematograph entertainment;
- (b) any theatrical performance, variety entertainment or conjuror’s entertainment;
- (c) any boxing or wrestling contest;
- (d) any horse or donkey race;
- (e) any circus;

(f) any public dance; and

(g) any other form of amusement or entertainment, whether similar to any of the above or not;

to which persons are admitted for payment but shall not include cricket, football or boat racing;

“payment for admission” means the amount, or the total of the amounts paid by a person for admission to an entertainment and includes any payment made by any person who, having been admitted to one part of the place of entertainment is subsequently admitted to another part thereof for admission to which a payment or further payment is required;

“place of entertainment” includes any building, theatre, dance hall, room, tent or other erection, and any garden, open ground or other place, where any entertainment is held;

“proprietor”, in relation to any entertainment, includes any person responsible for the management thereof;

“public dance” means a dance to which the public or any part thereof is admitted for money or other payment or reward.

### **Entertainment tax**

2. There shall be charged, levied and paid in respect of every payment for admission to any entertainment a tax (hereinafter referred to as “entertainment tax”) at the rate of 10% of the amount of such payment exclusive of the entertainment tax, but—

- (a) where the entertainment tax, calculated as aforesaid, would be or include a fraction of a cent not greater than half a cent, the fraction of a cent shall not be charged;
- (b) where the entertainment tax, calculated as aforesaid, would be or include a fraction of a cent greater than half a cent, the entertainment tax shall be charged as though the fraction of a cent were a cent; and
- (c) where the payment for admission is made by means of a lump sum paid for the right of admission to a series of entertainments, or to more than one such entertainment, the entertainment tax shall be paid on the amount of the lump sum.

### **Provisions as to admission**

3. (1) No person shall be admitted for payment to any entertainment subject to entertainment tax—

- (a) unless the proprietor has first made arrangements to the satisfaction of the Comptroller for the payment of all entertainment tax payable in respect of that entertainment and all matters incidental thereto, and has given security for such payment, if so required by the Comptroller of such amount and in such manner as the Comptroller may direct; or

*(Act 6/2010, s. 41)*

- (b) otherwise than in accordance with such arrangements.

(2) If any person shall be admitted for payment to any entertainment contrary to the provisions of this section, the proprietor of such entertainment is guilty of an offence against this Act and is liable on summary conviction in respect of each offence to a fine of \$1,250, and in addition is liable to pay double the entertainment tax which should have been paid.

#### **Provisions as to arrangements for payment of entertainment tax**

**4.** (1) Arrangements for the payment of entertainment tax and other matters incidental thereto made in accordance with section 3 shall be in writing signed by or on behalf of the Comptroller and the proprietor.

*(Act 6/2010, s. 41)*

(2) Any such arrangements may be made in relation to any particular entertainment or to any series or class of such entertainments and may make provision for all or any of the following matters, that is to say—

- (a) requiring that persons shall not be admitted for payment except by ticket;
- (b) requiring that such tickets shall be numbered, stamped, impressed, embossed or otherwise marked in such manner as may be specified;
- (c) requiring that persons shall not be admitted for payment except through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted at any rate of payment;
- (d) regulating in any other manner the admission of persons for payment and prescribing the steps to be taken with a view to facilitating the determination and checking of the amount of entertainment tax payable;
- (e) requiring returns or periodical returns to be made in such form as the Comptroller may from time to time approve containing such particulars as will enable the amount of the entertainment tax to be determined;

*(Act 6/2010, s. 41)*

- (f) prescribing and regulating the time and manner of payment of the entertainment tax.

(3) Arrangements may from time to time be varied or replaced by new arrangements.

(4) It shall be within the discretion of the Comptroller to decline to approve any proposed arrangements, or to cancel any arrangements made, unless he is satisfied that they provide adequately for the ascertainment, checking and payment of the entertainment tax.

*(Act 6/2010, s. 41)*

(5) Production of a copy of any arrangements for the time being in force purporting to be certified by or on behalf of the Comptroller shall be *prima facie* proof of the existence and terms of such arrangements.

*(Act 6/2010, s. 41)*

**Payment of entertainment tax**

5. (1) Entertainment tax shall be payable by the proprietor to the Comptroller and form part of the Consolidated Fund.

*(Acts 6/2010, s. 41 and Act 7/2010, s. 26)*

(2) Subject to any arrangements made under section 3, the amount of the entertainment tax payable in respect of any entertainment or entertainments to which a return under this Act relates or should have related shall be paid at the time the return is made or should be made.

(3) Without prejudice to any other method of recovery, any sum payable by way of entertainment tax may be recovered by the Comptroller by a civil action in any competent court.

*(Act 6/2010, s. 41)*

**Returns**

6. (1) Returns under this Act shall be signed by or on behalf of the proprietor and shall be rendered by the proprietor to the Comptroller.

*(Act 6/2010, s. 41)*

(2) Where, in pursuance of arrangements made under section 3, a return falls to be made in respect of a particular entertainment, the return shall be rendered within 7 days after the entertainment.

(3) Where, in pursuance of arrangements as aforesaid, a series of returns fall to be made, such returns shall, subject to the terms of the arrangements, be rendered on or before the seventh day of each month in respect of all entertainments to which the arrangements relate, which have taken place during the preceding month.

(4) Any proprietor who fails or neglects to render any return as required by this section or by any arrangements made under section 3 is guilty of an offence against this Act and is liable on summary conviction to a fine of \$1,250.

(5) If any return hereinbefore referred to is false in any material particular, both the proprietor by whom or on whose behalf it is rendered and the person signing it, are guilty of an offence against this Act and are liable on summary conviction to a fine of \$1,250.

**Exemptions**

7. (1) The Governor in Council may, upon it being proved to his satisfaction—

- (a) that the net proceeds of any entertainment are not intended to be for private gain or profit but are to be devoted wholly to philanthropic, charitable, religious or educational purposes or to the aid of sports, or partly to one of the above purposes and partly to another or others;
- (b) that the entertainment is of a wholly educational character; or
- (c) that the entertainment is intended for the amusement of children;

remit the entertainment tax or any part thereof payable in respect of every person admitted to such entertainment.



(2) Where exemption is granted in respect of the whole of the entertainment tax payable in respect of any entertainment, the provisions of sections 2 to 6 shall not be applicable.

### **Power of entry**

**8.** (1) Any member of the Police Force and any person generally or specially authorised in writing by the Comptroller to exercise the powers conferred by this section may enter any place where any entertainment is being held or is about to be held with a view to ascertaining whether the provisions of this Act and of any rules made thereunder are being complied with.

*(Act 6/2010, s. 41)*

(2) Any person who assaults, obstructs, impedes, hinders, molests or refuses admission to any police officer or person authorised as aforesaid in the exercise of the powers conferred by subsection (1) is guilty of an offence against this Act and is liable on summary conviction to a fine of \$1,250.

### **Rules**

**9.** (1) The Governor in Council may make rules generally for carrying out the provisions of this Act.

(2) Rules made under this section may provide for any contravention thereof or failure to comply therewith, a penalty not exceeding \$500 on summary conviction.

### **Frauds on revenue**

**10.** (1) If any person shall do or omit to do any act, or shall be a party to the doing or omission of any act, with the intention that payment of the entertainment tax or any part thereof, as the case may be, shall be evaded or whereby such payment may be evaded, he is guilty of an offence against this Act, and if any such act shall be done or omitted to be done by a servant or agent of the proprietor or of the organisers, promoters or holders, as the case may be, such proprietors, organisers, promoters or holders, as the case may be, are guilty of an offence against this Act unless they prove—

- (a) that they were not a party to the act or omission;
- (b) that they had taken all reasonable steps to prevent it; and
- (c) that on learning of it, they forthwith gave full information concerning it to a member of the Police Force at a police station or to the Comptroller.

*(Act 6/2010, s. 41)*

(2) If any requirements of any arrangements made under section 3 for securing the determination or checking on the entertainment tax payable shall not be complied with, the proprietor or the organisers, promoters or holders, as the case may be, and every person who was a party to such non-compliance, is guilty of an offence against this Act.

### **General penalty**

**11.** Any person guilty of an offence against this Act for which no punishment is specifically provided is liable on summary conviction to a fine of \$1,250.

**Citation**

**12.** This Act may be cited as the Public Entertainments Tax Act, Revised Statutes of Anguilla, Chapter P120.

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