

TANGANYIKA



No. 33 OF 1963

I ASSENT,

Julius K. Nyerere
President

4TH JULY, 1963

An Act to make provision for the Imposition and Recovery of a tax in respect of Entertainments and for matters incidental thereto

ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Entertainments Tax Act, 1963, and shall come into operation on such date as the Minister may, by notice in the *Gazette*, appoint.

2. In this Act, unless the context otherwise requires—
“admission” means admission as a spectator or as one of an audience;
“amateur sport” means any game, contest, competition, exhibition or form of sport for which no money prize or stake is awarded and which is organized and conducted by persons or an association of persons who, as individuals, derive no pecuniary profit or gain therefrom;

“entertainment” includes any exhibition, performance, amusement, game or sport, other than any amateur sport, to which persons are admitted for payment, but does not include a ball, an ngoma or a dance;

“Minister” means the Minister for the time being responsible for finance;

“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 further payment is required;

“Permanent Secretary” means the Permanent Secretary to the Treasury;

“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.—(1) Subject to the provisions of this Act, there shall be charged, levied and paid on every payment for admission to any entertainment a tax (in this Act referred to as entertainments tax) at the rate specified in the Schedule hereto.

Act 1963
No. 10

(2) Notwithstanding the provisions of section 4 of the Provisional Collection of Taxes and Duties Act, 1963, where any order made under section 2 of that Act by reason of which the rate of entertainments tax payable under this Act is increased or any new entertainments tax is imposed, expires or ceases to be of effect, no refund shall be made of any entertainments tax paid in compliance with such order which is in excess of the entertainments tax payable immediately after such order expires or ceases to be of effect.

Payment
of tax

4. 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 a stamp (not before used) denoting that the proper entertainments tax has been paid; or
- (b) in special cases with the approval of the Permanent Secretary, 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 Permanent Secretary 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 Permanent Secretary for the payment of entertainments tax, or unless the Permanent Secretary has accepted a composition in lieu of entertainments tax on the entertainment.

Penalty for
admission
without
payment
of tax

5. If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with in respect of that person, the proprietor of the entertainment to which is so admitted shall be guilty of an offence and liable on conviction to a fine not exceeding four thousand shillings or to imprisonment for a period not exceeding twelve months or to both such fine and imprisonment, and shall in addition be liable to pay any entertainments tax which should have been paid.

Tax
chargeable
in respect
of each
person

6. Entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket, and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

Recovery
of tax

7. Entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor as a civil debt by suit in the name of the Permanent Secretary in any court of competent jurisdiction.

Season
tickets, etc.

8. Where the payment for admission is made by means of a lump sum paid 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 calculated and paid as if a separate payment were made for admission to each of the entertainments in respect of which the lump sum is paid:

Provided that where the Permanent Secretary 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, he may direct the payment of a lesser amount of entertainments tax than would otherwise be payable under this section, and where such a direction is given the tax payable shall be that specified in the direction.

9.—(1) Entertainments tax shall not be charged on payment for admission to any entertainment if the Permanent Secretary is satisfied—^{Exemptions}

- (a) that the whole of the takings thereof after the deduction of any necessary expenses are devoted to religious, philanthropic or charitable purposes;
- (b) that the entertainment is of a wholly educational character (any question as to whether an entertainment is or is not of a wholly educational character being determined by the Permanent Secretary); or
- (c) that the entertainment is provided by or on behalf of a school or other educational institution and—
 - (i) is provided solely for the purpose of promoting some object in connection with the school or institution; and
 - (ii) the persons taking part as performers in the entertainment are persons who are receiving or have received instruction in the school or institution or are members of the staff of the school or institution.

(2) The Minister, on application being made to him in that behalf, may, by order under his hand, declare any entertainment to be an exempted entertainment and where such order is made entertainments tax shall not be charged on payment for admission to the exempted entertainment.

(3) In this section—

- (a) “educational institution” includes any organization which the Permanent Secretary is satisfied is established and conducted for the purpose of providing social or physical training for children or young persons who are attending or have attended any recognized school or college;
- (b) “religious, philanthropic or charitable purposes” means local religious or philanthropic or charitable purposes and such other religious, philanthropic or charitable purposes as the Permanent Secretary may approve for the purposes of this Act.

10.—(1) Any police officer and any other person authorized in writing in that behalf by the Permanent Secretary may enter any place of entertainment while any entertainment is proceeding therein, 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 and of any regulations made hereunder are being complied with. ^{Power of entry and inspection}

(2) Any person who prevents or obstructs the entry of any such police officer or other person duly authorized as aforesaid shall 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 six months or to both such fine and imprisonment.

Power to
accept a
composition

11. The Permanent Secretary may in his discretion accept in respect of any entertainment a lump sum by way of composition for and in lieu of entertainments tax in any case where, by reason of the smallness of the sum likely to be payable or of the difficulty in computing such sum, he deems it expedient so to do.

Regulations

12.—(1) The Minister may make regulations for the better carrying into effect of the purposes of this Act and, without prejudice to the generality of the foregoing, such regulations may provide for—

- (a) securing the payment of entertainments tax;
- (b) the supply and use of stamped tickets and for the stamping of tickets sent to be stamped;
- (c) the use of tickets covering the admission of more than one person and the calculation of the entertainments tax thereon;
- (d) the payment of entertainments tax on the transfer from one part of the place of entertainment to another;
- (e) controlling the use of barriers or mechanical contrivances (including the use of the same barrier or mechanical contrivance for payments of different amounts) and for securing proper records of admission by means of barriers or mechanical contrivances.

(2) Regulations made under subsection (1) may impose penalties for the breach thereof not exceeding a fine of two thousand shillings or imprisonment for a period of six months or both such fine and imprisonment.

SCHEDULE

(Section 3 (1))
RATE OF TAX

Sh. 1/- on every payment for admission.

Passed in the National Assembly on the twenty-fifth day of June, 1963.


Clerk of the National Assembly