



ST CHRISTOPHER AND NEVIS

CHAPTER 20.34

PUBLIC ENTERTAINMENTS AND LOTTERIES TAX ACT

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Public Entertainments and Lotteries Tax Act

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CHAPTER 20.34

PUBLIC ENTERTAINMENTS AND LOTTERIES TAX ACT

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CHAPTER 20.34

PUBLIC ENTERTAINMENTS AND LOTTERIES TAX ACT

AN ACT to impose a tax on entertainments to which the public are admitted for payment; to legalise and control public lotteries; and to provide for related or incidental matters.

1. **Short title.**

This Act may be cited as the Public Entertainments and Lotteries Tax Act.

2. **Interpretation.**

In this Act, unless the context otherwise requires,

“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 of Inland Revenue” includes the officer for the time being performing the duties of Comptroller of Inland Revenue of the State, and any Treasury, Revenue or other Government officer duly authorised in writing by the Comptroller of Inland Revenue to act on his or her behalf;

“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 other sport;

“lottery ticket” includes a ticket issued in respect of any lottery, sweepstake, pari-mutuel or pool betting, whether or not organized and controlled by a turf club, and any bingo card in cases wherein such cards are “sold” to the participants at a price apart from the payment for admission;

“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;

“public lottery” includes any game, method or device whereby money or money’s worth is distributed or allotted in any manner depending upon or to be determined by chance or lot, and to which the public or any class of the public has or may have access, and every lottery shall, until the contrary be proved, be deemed to be a public lottery.

3. **Entertainment tax.**

(1) 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 ten per centum of the amount of such payment exclusive of the entertainment tax:

Provided that

- (a) where the 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; and
- (b) where the tax, calculated as aforesaid, would be or include a fraction of a cent greater than half a cent, the tax shall be charged as though the fraction of a cent were a cent.

(2) 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 tax shall be paid on the amount of the lump sum.

4. **Provisions as to admission.**

(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 of Inland Revenue 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 Inland Revenue, of such amount and in such manner as the Comptroller may direct;

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- (b) otherwise than in accordance with the arrangements referred to in paragraph (a).

(2) If any person is admitted for payment to any entertainment contrary to the provisions of this section, the proprietor of such entertainment commits an offence against this Act and shall, on summary conviction, be liable in respect of each offence to a fine not exceeding one thousand five hundred dollars, and shall, in addition, be liable to pay double the entertainment tax which should have been paid.

[Amended by Act 9/1986]

5. Provisions as to arrangements for payment of entertainment tax.

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

(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 a 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 forms as the Comptroller of Inland Revenue may, from time to time, approve containing such particulars as will enable the amount of the entertainment tax to be determined;
- (f) prescribing and regulating the time and manner of payment of the tax.

(3) Arrangements may be made before or after the date of commencement of this Act.

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

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

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

6. Payment of entertainment tax.

(1) Entertainment tax shall be payable by the proprietor to the Comptroller of Inland Revenue and shall form part of the general revenues of the State.

(2) Subject to any arrangements made under section 4 of this Act, 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.

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

7. Returns.

(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 of Inland Revenue.

(2) Where, in pursuance of arrangements made under section 4 of this Act, a return falls to be made in respect of a particular entertainment, the return shall be rendered within seven days after the entertainment.

(3) Where, in pursuance of arrangements made under section 4 of this Act, a series of returns falls 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 4 of this Act, commits an offence against this Act and shall be liable, on summary conviction, to a fine not exceeding one thousand five hundred dollars.

[Amended by Act 9/1986]

(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, commits an offence against this Act and shall be liable, on summary conviction, to a fine not exceeding one thousand one hundred five hundred dollars.

[Amended by Act 9/1986]

8. Legislation of public lotteries, sweepstakes, etc.

Notwithstanding the provisions of section 27 of the Small Charges Act, Cap. 4.38 or of any other enactment to the contrary, but subject to the provisions of this Act, it shall be lawful for any society, club or other body of persons to organize, promote or hold any public lottery, sweepstake, parimutuel, pool betting or game of bingo, and to issue and sell or cause to be sold tickets and cards in relation to the same.

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9. Permission for the holding of lotteries, etc.

(1) It shall be lawful for the Minister of Finance, if he or she considers it desirable so to do, to grant permission in writing to any society, club or other body of persons to organize, promote or hold any public lottery, sweepstake, pari-mutuel, pool betting or game of bingo:

Provided that nothing in this section contained shall be construed as obliging or imposing a duty on the Minister of Finance to exercise the powers by this section conferred upon him or her.

(2) Any body of persons who desires to organize, promote or hold any public lottery, sweepstake, pari-mutuel, pool betting or game of bingo shall apply in writing to the Minister of Finance for permission so to do.

(3) The application shall contain such information as to the number of tickets to be printed, the value of each ticket or card as the case may be, the values of the proposed prizes, the purposes to which the net proceeds will be allocated, and such other information as the Minister may require.

- (4) Any person who does any of the following things, that is to say,
- (a) organises, promotes or holds any public lottery, sweepstake, pari-mutuel, pool betting or game of bingo;
 - (b) prints any ticket for use in any public lottery, sweepstake, pari-mutuel or pool betting; or
 - (c) sells or distributes or offers or advertises for sale or distribution, or has in his or her possession for the purpose of sale or distribution, any ticket or chance in any public lottery, sweepstake, pari-mutuel, or pool betting,

unless the Minister of Finance has first given his or her written permission for the organising, promoting or holding of such public lottery, sweepstake, pari-mutuel, pool betting or game of bingo, as the case may be, commits an offence against this Act, and shall be liable, on summary conviction, to a fine not exceeding one thousand five hundred dollars.

[Amended by Act 9/1986]

10. Duty on lottery tickets, etc.

There shall be charged, levied and paid in respect of every lottery ticket as defined in section 2 of this Act a duty (hereinafter referred to as "lottery duty") at the rate of ten per centum of the face value of such lottery ticket, exclusive of the said duty:

Provided that

- (a) where the duty 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; and
- (b) where the duty, calculated as aforesaid, would be or include a fraction of a cent greater than half (1/2) a cent, the duty shall be charged as though the fraction of a cent were a cent.

11. Provisions as to payment of lottery duty.

(1) No lottery ticket subject to the payment of lottery duty shall be sold to any member of the public

- (a) unless the organisers, promoters, or holders of the public lottery, sweepstake, parimutuel, pool betting or game of bingo, as the case may be, have first made arrangements to the satisfaction of the Comptroller of Inland Revenue for the payment of all lottery duty payable in respect thereof, and all matters incidental thereto, and have given security for such payment, if so required by the Comptroller of Inland Revenue, of such amount and in such manner as the Comptroller may direct;
- (b) otherwise than in accordance with such arrangements.

(2) Any person who sells or distributes or offers or advertises for sale or distribution, or has in his or her possession for the purpose of sale or distribution any lottery ticket upon which the lottery duty has not been paid or with reference to which no satisfactory arrangements have been made with the Comptroller of Inland Revenue for the payment of such lottery duty, commits an offence against this Act and shall, on summary conviction, be liable in respect of each offence to a fine not exceeding one thousand five hundred dollars, and shall in addition be liable to pay double the lottery duty which should have been paid.

[Amended by Act 9/1986]

12. Provisions as to arrangements for payment of lottery duty.

(1) Arrangements for the payment of lottery duty and other matters incidental thereto made in accordance with section 11 of this Act shall be in writing signed by or on behalf of the Comptroller of Inland Revenue and by the organisers, promoters, or holders of the public lottery, sweepstake, pari-mutuel, pool betting or game of bingo, as the case may be.

(2) Any such arrangements may make provisions for all or any duty of the following matters, that is to say,

- (a) requiring that the lottery tickets shall be numbered, stamped, impressed, embossed or otherwise marked in such manner as may be specified;
- (b) requiring returns or periodical returns to be made in such forms as the Comptroller of Inland Revenue may, from time to time, approve containing such particulars as will enable the amount of the lottery duty to be determined;
- (c) prescribing and regulating the time and manner of payment of the duty.

(3) Arrangements may be made before or after the date of commencement of this Act, and may from time to time be varied or replaced by new arrangements.

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

(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 of Inland Revenue shall be *prima facie* proof of the existence and terms of such arrangements.

13. Payment of lottery duty.

(1) Lottery duty shall be payable to the Comptroller of Inland Revenue by the organisers, promoters or holders of the public lottery, sweepstake, pari-mutuel, pool betting or game of bingo, as the case may be, and shall form part of the general revenues of the State.

(2) Subject to any arrangements made under section 11 of this Act, the amount of lottery duty payable in respect of any lottery tickets 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 lottery duty may be recovered by the Comptroller of Inland Revenue by a civil action in any competent court.

14. Application of section 7.

Where returns are required to be made with reference to lottery tickets, the provisions of section 7 of this Act shall apply *mutatis mutandis* to such returns.

15. Exemptions.

(1) The Minister of Finance may, with the approval of the Cabinet, and upon it being proved to his or her satisfaction

- (a) that the net proceeds of any entertainment, public lottery, sweepstake, pari-mutuel or game of bingo 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 duty or any part thereof payable in respect of every person admitted to such entertainment or in respect of such public lottery, sweepstake, pari-mutuel or game of bingo as the case may be.

(2) Where exemption is granted in respect of the whole of the duty payable in respect of any entertainment, public lottery, sweepstake, pari-mutuel or game of bingo, the provisions of sections 3, 4, 5, 6 and 7, or sections 10, 11, 12 and 13, as the case may be, shall not be applicable.

16. Power of entry.

(1) Any member of the Police Force and any person generally or specially authorised in writing by the Comptroller of Inland Revenue 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.

(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) of this section commits an offence against this Act and shall be liable, on summary conviction, to a fine not exceeding one thousand five hundred dollars.

[Amended by Act 9/1986]

17. Rules.

(1) The Minister of Finance 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 five hundred dollars on summary conviction.

[Amended by Act 9/1986]

18. Frauds on revenue.

(1) If any person does or omits any act, or is a party to the doing or omission of any act, with the intention that the payment of the tax or duty, or the full tax or duty, as the case may be, is evaded or whereby such payment may be evaded, he or she commits an offence against this Act, and if any such act is done or omitted 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, commits 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 forth-with gave full information concerning it to a member of the Police Force at a police station, or to the Comptroller of Inland Revenue.

(2) If any requirements of any arrangements made under section 4 or section 11 of this Act for securing the determination or checking on the entertainment tax or lottery duty payable are not 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, commits an offence against this Act.

19. General penalty.

Any person found guilty of an offence against this Act for which no punishment is specifically provided, shall be liable, on summary conviction, to a fine not exceeding one thousand five hundred dollars.

[Amended by Act 9/1986]