

LAWS OF DOMINICA

ENTERTAINMENTS ACT

CHAPTER 70:07

Act

4 of 1938

Amended by

28 of 1952

12 of 1953

27 of 1954

6 of 1968

1 of 1973

22 of 1975

31 of 1975

1 of 1976

Current Authorised Pages

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**Note
on
Subsidiary Legislation**

This Chapter contains no Subsidiary Legislation.

CHAPTER 70:07

ENTERTAINMENTS ACT

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CHAPTER 70:07

ENTERTAINMENTS ACT

1961 Ed.
Cap. 266.
4 of 1938.

AN ACT to regulate the use of places of entertainment and to provide for the licensing thereof, and to impose a tax on entertainments.

Commencement.

[26th March 1938]

Short title.

**1. This Act may be cited as the –
ENTERTAINMENTS ACT.**

Interpretation.
[6 of 1968].

2. In this Act –

“entertainment” includes any exhibition, performance, or amusement (including dances) to which persons are admitted for payment, but shall not include cricket, football or other sport played or held in any place owned or controlled by the Government or any town council or town or village council;

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

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

“Minister” means the Minister responsible for Finance;

“payment for admission” includes 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 duty or more duty is required.

PART I

LICENSING OF PLACES OF ENTERTAINMENT

Places of
entertainment to
be licensed.
Schedule A.

3. No place shall be kept or used as a place of entertainment unless a licence for the purpose in the form set out in Schedule A, or as near thereto as circumstances permit, has first been obtained from the Magistrate.

4. (1) The Magistrate may grant a licence for any period not exceeding twelve months to any person he thinks fit to use any place as a place of entertainment upon such terms and conditions and subject to such restrictions as may be endorsed on the licence upon the payment into the Treasury of a fee as prescribed in Schedule B.

Power of Magistrate to grant or transfer licence.
[6 of 1968].
Schedule B.

(2) The Magistrate may upon the payment into the Treasury of the fee of one dollar transfer any such licence by endorsement thereon.

(3) The Magistrate may in his discretion refuse to grant or transfer a licence.

5. When the period for which a licence is in force exceeds fourteen days, there shall be affixed and kept affixed in some conspicuous place and so as to be easily legible on or immediately over and on the outer side of the main entrance of any place of entertainment the words "Licensed in pursuance of the Entertainments Act".

Notification of licence to be affixed outside place of entertainment.

6. (1) If any place is used as a place of entertainment without a licence the owner or occupier thereof, unless he proves to the satisfaction of the Court that the place is so used without his consent or connivance, shall be liable on summary conviction to a fine of two hundred and fifty dollars for every day on which the place is so used.

Penalties.

(2) Any holder of a licence who acts in contravention of the provisions of Part I of this Act or with any term, condition or restriction on or subject to which the licence is granted, is liable on summary conviction to a fine of one thousand dollars and in the case of a continuing offence to a daily fine of two hundred and fifty dollars for each day on which the contravention continues after conviction therefor, and the licence of any person so convicted may be revoked by the Magistrate.

PART II

ENTERTAINMENTS TAX

7. (1) In addition to any fee payable under this or any other law in force in the State, there shall be charged and paid on all payments for admission to any cinematograph exhibition –

Tax on payment for admission.
[6 of 1968
1 of 1973
22 of 1975
1 of 1976].

(a) a tax of one cent on every three cents or part thereof of the payment (excluding the amount of the tax) in

respect of any cinematograph exhibition held in the City of Roseau or within a mile thereof;

- (b) a tax of one cent on every seven cents or part thereof of the payment (excluding the amount of the tax) in respect of any cinematograph exhibition held in Portsmouth;
- (c) a tax of one cent on every seven cents or part thereof of the payment (excluding the amount of the tax) in respect of any cinematograph exhibition held in any other part of Dominica.

(2) No person shall be admitted for payment to any cinematograph exhibition except with a ticket (not before used) bearing a stamp denoting that the proper tax has been paid.

(3) The tax shall be charged in respect of each person admitted for payment and shall be paid by means of the stamp on the ticket.

(4) In addition to any fee payable under this or any other law in force in the State, there shall be paid in respect of any entertainment (except cinematograph exhibitions and dances) the fee prescribed in Schedule C.

Penalty.

(5) If any person is admitted for payment to a place of entertainment and the provisions of this section are not observed the person admitted and the proprietor of the entertainment to which he is admitted or the person responsible for the management thereof shall be liable in respect of each offence to a penalty, in the case of the person admitted, of two hundred and fifty dollars and in the case of the proprietor or manager, of one thousand dollars, and the proprietor or manager as the case may be shall, in addition, be liable to pay any tax which should have been paid.

Financial Secretary may permit payment of tax in arrear.

(6) Notwithstanding subsections (2) and (3), the Financial Secretary may, at his discretion, permit the tax in respect of admission to cinematograph exhibitions to be paid in arrear not exceeding one month on production of the account books of the exhibitor showing full particulars of the tickets sold and the price charged for each ticket.

No tax on charitable entertainments. [6 of 1968].

8. The Minister shall, upon it being proved to his satisfaction –

- (a) that the net proceeds of any entertainment are devoted to philanthropic or charitable purposes; or
 - (b) that the entertainment is of a wholly educational character;
- or

- (c) that the entertainment is intended only for the amusement of children,

remit all fees and taxes under this Act.

9. (1) In addition to any tax or fee imposed under this Act or any other law in force in the State, there shall be charged and paid into the Treasury for every entertainment not *bona fide* held by any person born in the State or ordinarily resident therein for at least five years immediately preceding the holding of the entertainment a fee of –

Non-resident entertainments tax. [6 of 1968 1 of 1973].

- (a) thirty dollars for every day or part thereof on which the entertainment is actually in operation in the City of Roseau or within one mile thereof;
- (b) twenty-four dollars for each week or part of a week during which the entertainment is actually in operation in any other part of the State.

(2) Any person failing to comply with the provisions of this section is liable on summary conviction to a fine of one thousand dollars in addition to any tax that should have been paid.

PART III

MISCELLANEOUS

10. (1) Any police officer may enter any place of entertainment with a view to seeing whether the provisions of this Act or any Rules made thereunder are being complied with.

Power to enter place of entertainment.

(2) Any person who prevents or obstructs the entry of such police officer is liable on summary conviction to a fine of one thousand dollars.

Penalty.

11. (1) The Minister may make Rules for securing the payment of entertainments tax and generally for carrying the provisions of this Act into effect and in particular –

Rules.

- (a) for the supply and use of stamps or stamped tickets or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used; and for the payment of duty on the transfer from one part of a place of entertainment to another;
- (b) prescribing the conditions to be observed with refer-

ence to the erection, alteration and equipment of any place of entertainment;

(c) prescribing the conditions to be observed with reference to the safety from fire or otherwise of any place of entertainment or for the safety, convenience and control of persons attending any place of entertainment.

Penalty.

(2) Any person who acts in contravention of any of the provisions of any rule made under this Act is liable on summary conviction to a fine of one thousand dollars.

Saving.

12. Nothing in this Act shall be deemed to exempt any person or place from the provisions of any other law in force in the State requiring the licensing for any purposes of that person or place.

SCHEDULE A

Section 3.

FORM OF LICENCE

Dominica.
No.

THE ENTERTAINMENTS ACT

Licence is hereby granted to.....
of.....to use the premises situate at
..... as a place of entertainment for the period
of.....from theday of subject to the provi-
sions of the Entertainments Act, and any Rules made thereunder, or any
conditions endorsed thereon.

Dated.....

Magistrate.....

Fee paid \$ cts.

SCHEDULE B

Section 4.
[6 of 1968
1 of 1973].

FEES FOR LICENCES

	<i>In the City of Roseau or within one mile thereof.</i>	<i>Elsewhere in Dominica.</i>
For a licence for one specific occasion	\$10.00	\$5.00
For a licence for a period not exceeding fourteen days	20.00	10.00
For a licence for a period not exceeding one month	30.00	15.00
For a licence for a period not exceeding six months	50.00	25.00
For a licence for a period not exceeding twelve months	80.00	40.00

[6 of 1968
1 of 1973
22 of 1975
31 of 1975].

SCHEDULE C

<i>For every dance and for every entertainment</i>	<i>In Roseau</i>	<i>In Portsmouth</i>	<i>Elsewhere</i>
(i) In the case of any entertain- ment (except cinematograph exhibitions and dances)	\$30.00	\$20.00	\$10.00
(ii) For any entertainment, except cinematograph exhi- bitions, followed by a dance	\$60.00	\$40.00	\$20.00
(iii) For dances	\$40.00	\$30.00	\$10.00
(iv) For bands providing music or entertainment	\$30.00	\$20.00	\$10.00

PROVIDED that cultural and artistic groups staging entertainments followed by dances shall pay only the fees set out in paragraph (i) above.

The licence fee payable under paragraph (iv) above shall be paid by the promoter of the dance, and deducted from the amount due the band by him.