



BELIZE

**ENTERTAINMENT TAX ACT
CHAPTER 51**

REVISED EDITION 2000
SHOWING THE LAW AS AT 31ST DECEMBER, 2000.

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 - 1990.

This edition contains a consolidation of the following laws -

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Amendments in force as at 31st December, 2000



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CHAPTER 51

ENTERTAINMENT TAX

ARRANGEMENT OF SECTIONS

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CHAPTER 51

ENTERTAINMENT TAX

Ch. 46,
R.L., 1958.
CAP. 41,
R.E. 1980-1990.
21 of 1963.
40 of 1963.
4 of 1966.
19 of 1985.
22 of 1987.
Short title.

[*1st June, 1943*]

1. This Act may be cited as the Entertainment Tax Act.

Interpretation.
19 of 1985.

2. In this Act, unless the context otherwise requires:-

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

“admission to an entertainment” means admission to any place in which such entertainment is held;

“entertainment” means-

- (a) any exhibition by means of mutoscope, cinematograph, including sound-films, or similar apparatus;
- (b) any game or sport;
- (c) any horse race;
- (d) any shooting competition;
- (e) any theatrical performance, variety entertainment and conjuror’s entertainment;
- (f) any boxing contest;
- (g) any bicycle race;
- (h) any dance or discotheque other than one held by a *bona fide* members’ club on its own premises; or
- (i) any other exhibition, performance or amusement whether similar to those enumerated in this definition or not,

for which there is a payment for the admission of persons or vehicles as the case may be;

21 of 1963.

“payment for admission” includes any payment made by a person who or whose vehicle, 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 tax or more tax is required;

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

“tax” means the entertainment tax levied under this Act.

3.-(1) There shall be charged, levied and paid into the Consolidated Revenue Fund on all payments for admission to an entertainment as defined by this Act a tax calculated at ten *per centum* of all such payments.

Tax on payments for admission to entertainment.
4 of 1966.
19 of 1985.

(2) No person shall be admitted for payment to any entertainment where the payment is subject to tax except-

- (a) with a ticket stamped in such manner as the Accountant General may think fit denoting that the proper tax has been paid; or
- (b) in special cases with the approval of the Accountant General 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 Accountant General 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 Accountant General for the payment of the tax.

(3) If any person is admitted for payment to any place of entertainment and the provisions of this section are not complied with, the proprietor of the entertainment to which he is admitted shall be guilty of an offence and liable on summary conviction in respect of each offence to a fine not exceeding two hundred and fifty dollars, and the proprietor shall in addition be liable to pay any tax which should have been paid.

(4) Tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid at the time when the ticket is stamped, and in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(5) Any tax due under this Act may be recovered by summary procedure.

(6) Where the payment for admission to an entertainment is made by means

CAP. 312. of a lump sum paid as a subscription or contribution to any club, not being a members' club as defined by the Clubs (Registration) Act, association or society or 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 tax shall be paid on the amount of the lump sum, but where the Accountant General is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes, besides the admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the Accountant General to represent the right of admission to the entertainment in respect of which the tax is payable.

(7) Entertainment tax shall not be charged on payments for admission to any entertainment or series of entertainments-

(a) where the Accountant General is satisfied that the whole of the profits thereof are devoted to religious, educational, scientific, philanthropic or charitable purposes; or

(b) where the entertainment is of the type referred to in section 2 (a) and is certified by the Chief Education Officer as being given solely for educational purposes.

Exemption by
Minister.
40 of 1963.

4.-(1) The Minister may-

(a) by Order, upon such terms and conditions as may be therein stated, exempt any class or classes of entertainment from the payment of tax;

(b) exempt any particular entertainment from payment of tax, or authorise the refund to any person of the whole or any part of the tax paid by him under this Act.

(2) All Orders made under this section shall be published in the *Gazette*.

Supplemental
provisions as to
tax.
40 of 1963.

5.-(1) The Minister may make regulations for securing the payment of tax and generally for carrying out the provisions of this Act as to tax, and in particular-

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

(2) If any person acts in contravention of or fails to comply with any of the regulations he shall be guilty of an offence and liable on summary conviction to a fine not exceeding two hundred and fifty dollars in respect of each offence.

6.-(1) Any officer of police authorised generally or specially in writing by the Accountant General for the purpose may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at any reasonable time with a view to ascertaining whether this Act or any regulations made thereunder relating to tax are being complied with.

Power of entry.

(2) If any person prevents or obstructs or attempts to prevent or obstruct any person so authorised he shall be guilty of an offence and liable on summary conviction to a fine not exceeding two hundred and fifty dollars.

7. Part II of the Stamp Duties Act shall apply to the stamps used for denoting entertainment tax and any power therein exercisable by the Commissioners shall be exercisable by the Accountant General in relation thereto.

Application of Stamp Duties provisions. CAP. 64.

8. Any person who practises or is concerned in any fraudulent act, contrivance or device, not specially provided for by law, with intent to avoid payment of tax or to defraud the revenue of any tax shall be guilty of a misdemeanour punishable summarily or on indictment, but so that the punishment on summary conviction shall not exceed six months' imprisonment.

Penalty for fraud.

Proportionate
repayments to
City and Town
Councils.

9. There shall be paid on 1st May in each and every year, to the Belize City Council, the Belmopan City Council and other Town Councils, such proportion of the amount received by the Accountant General from amounts collected in Belize City, the City of Belmopan and any other town by virtue of this Act for entertainment tax for the financial year immediately preceding as the Minister shall determine.