

Numbering of sections

Original number	Comment	Present number
1	—	1
2	a 7/48	2
3 – 6	—	3 – 6
7	a 7/48	7
8	r/r 21/51	8
9	—	9
9A	ins 14/81	10
10	a 9/62	11
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Schedule A	—	First Schedule
Schedule B	r/r 2/86	Second Schedule

Index of subsidiary legislation

Nil

CHAPTER 263

ENTERTAINMENTS ACT

Arrangement of sections

1. Short title.
2. Interpretation.
3. Places of entertainment to be licensed.
4. Power to grant or transfer licence.
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6. Offences.
7. Tax on payment for admission.
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10. Surcharge.
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13. Saving.
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Second Schedule.

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: 1st January 1948

1. This Act may be cited as the Entertainments Act. Short title
2. In this Act, unless the context otherwise requires— Interpretation.
 - “admission” means admission as a spectator or one of an audience;
 - “entertainment” includes any exhibition, performance or amusement (including dances) to which persons are admitted for payment but does not include cricket, football or other sport played or held in any place owned or controlled by Government, the Kingstown Board or any local authority;
 - “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; "place of entertainment" includes any building, theatre, dance hall, room, tent or other erection, garden, open ground or place where any entertainment is held.

Places of entertainment to be licenced.

3. No place shall be kept or used as a place of entertainment unless a licence for the purpose in the form in the First Schedule, or as near thereto as circumstances permit, has been obtained from the Accountant General.

Power to grant or transfer licence.

4. (1) The Accountant General 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 such licence upon payment of a fee prescribed in the Second Schedule.

(2) The Accountant General may, upon the payment of a fee of fortyeight cents, transfer any such licence by endorsement thereon.

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

Notice of licence.

5. When the period for which the 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, (Cap. 263)'.

Offences.

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 agreement, is guilty of an offence and liable to a fine of two hundred and fifty dollars for every day on which the place is so used.

(2) If the holder of a licence acts in contravention of, or fails to comply with, the provisions of section 3 to 5, or with any term, condition or restriction on or subject to which the licence is granted, he is guilty of an offence and liable 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.

7. (1) In addition to any fee payable under this or any other law in force, there shall be charged and paid on all payments for admission to an entertainment a tax of one cent on every twelve cents, or part thereof, of such payment (excluding the amount of tax).

Tax on payment for admission.

(2) No person shall be admitted for payment to any entertainment except with a valid ticket stamped with a stamp denoting that the proper tax has been paid.

(3) Such 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) 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, is guilty of an offence and liable for each offence to a fine—

- (a) in the case of the person admitted, of two hundred and fifty dollars; and
- (b) 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.

8. The Governor-General may remit the whole or any part of any fees and taxes payable under this Act where he is satisfied that—

Power to remit fees and taxes.

- (a) the whole, or part, of the net proceeds of any entertainment is devoted to philanthropic or charitable purposes;
- (b) the entertainment is of a wholly educational character;
- (c) the entertainment is intended exclusively for the amusement of children; or
- (d) it is in the public interest to do so.

9. (1) In addition to any tax or fee imposed under this Act or any other law in force, there shall be charged and paid for every entertainment not bona fide owned by any person born in Saint Vincent and the Grenadines or ordinarily resident therein for at least five years immediately preceding the holding of such entertainment, a fee of twenty dollars for each week or part of a week during which such entertainment is actually in operation.

Non-residents entertainment.

(2) Any person who fails to comply with the provisions of subsection (1) is guilty of an offence and liable to a fine of one thousand dollars and shall in addition be liable to pay any tax that should have been paid.

Surcharge.

10. There shall be charged and paid on all entertainment tax payable under sections 7, 8 and 9 a surcharge computed at the rate of twenty per centum of the tax so payable, and for the purposes of this Act the surcharge shall also be deemed to be part of the entertainment tax.

Power of entry.

11. (1) Any police officer or member of the Inland Revenue Department may enter any place of entertainment with a view to seeing whether the provisions of this Act or any regulations made hereunder are being complied with.

(2) Any person who prevents or obstructs the entry of a police officer or a member of the Inland Revenue Department is guilty of an offence and liable to a fine of one thousand dollars.

Regulations.

12. (1) The Governor-General may make regulations for securing the payment of entertainment tax and generally for carrying the provisions of this Act into effect and in particular—

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped and for the defacement of stamps when used;
- (b) for the payment of duty on the transfer from one part of a place of entertainment to another;
- (c) prescribing the conditions to be observed with reference to the erection, alteration and equipment of any place of entertainment;
- (d) prescribing the conditions to be observed with reference to the safety, convenience and control of persons attending any such place of entertainment.

(2) Any person who contravenes or fails to comply with any of the provisions of any regulations made under this Act is guilty of an offence and liable to a fine of one thousand dollars.

Saving.

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

FIRST SCHEDULE

Section 3

Form of licence

Saint Vincent and the Grenadines

The Entertainments Act (Cap. 263)

Licence is hereby granted to of to use the premises situate at as a place of entertainment for the period of from the day of subject to the provisions of the Entertainments Act and any regulations made thereunder or any conditions endorsed thereon.

Dated

Accountant General

Fee paid \$

SECOND SCHEDULE

Section 4

Fees for licence

For a licence for one specific occasion	\$5.00 per hour
For a licence for a period exceeding one day and less than six months	\$100.00
For a licence for a period not exceeding twelve months	\$150.00