

SIGNED this 14th day of July, 1981.

SIAKA STEVENS,
President.

LS

No. 7

1981



Sierra Leone

The Entertainments Tax (Amendment) Act, 1981 Short title.

[1st January, 1981] Date of commencement.

BE IT ENACTED by the President and Members of Parliament in this present Parliament assembled, as follows:—

1. This Act shall be deemed to have come into force on the 1st day of January, 1981. Commencement.

2. Section 2 of the Entertainments Tax Act, 1971 (herein after called the principal Act) is hereby amended by the addition immediately after subsection (3) of the following new subsection— Amendment of Section 2 of Act No. 17 of 1971.

“(4) In this Act reference to owner of any place or premises shall include any lessee or sub-lessee or tenant or sub-tenant or any person in effective control of the place or premises.”

Repeal and replacement of Section 3(1) of Act No. 17 of 1971.

3. Subsection (1) of section 3 of the principal Act is hereby repealed and replaced by the following new subsection—

“(1) Subject to the provisions of this Act there shall be charged, levied and paid on all payments for admission to chargeable entertainments an entertainments tax at the rate specified in the Schedule in relation to the entertainment specified therein or at such other rate or rates as the Minister may from time to time specify by Order published in the *Gazette*.”

Amendment of Section 5 of Act No. 17 of 1971.

4. Section 5 of the principal Act is hereby amended by the addition immediately after subsection (3) of the following new subsections—

“(4) The owner of any place or premises where a chargeable entertainment is to be held shall require the proprietor of the chargeable entertainment to produce a valid Entertainments Tax Clearance Certificate issued by the Commissioner certifying that the entertainment tax has been paid or that the entertainment is exempt under the provisions of this Act from the payment of entertainment tax as the case may be, before allowing the proprietor the use of his place or premises for the purpose of the entertainment.

(5) In any case, where the owner of any place or premises where chargeable entertainment is held fails to demand and obtain a valid Entertainments Tax Clearance Certificate from the proprietor of the chargeable entertainment, issued by the Commissioner as provided for under sub-section (4) and consequent upon such failure entertainment tax was not paid in respect of the chargeable entertainment, the Commissioner shall proceed to determine, according to the best of his judgement, the amount of entertainment tax which was payable on the chargeable entertainment, and that amount shall be recoverable from the owner of the place or premises (where the chargeable entertainment was held) as a debt due to the Government of Sierra Leone.”

Amendment of Section 6 of Act No. 17 of 1971.

5. The principal Act is hereby amended by re-numbering section 6 as subsection (1) of section 6 and adding immediately thereafter the following new subsection—

“(2) Notwithstanding the provisions of subsection (5) of section 5 if the owner of any place or premises where chargeable entertainment is held fails to comply with the provisions of subsection (4) of section 5, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding two hundred leones or to a term of imprisonment not exceeding twelve months.”

6. The Schedule to the principal Act is hereby repealed and replaced by the following new Schedule—

Repeal and replacement of Schedule to Act No. 17 of 1971.

“THE SCHEDULE (Section 3 (1))

<i>Chargeable Entertainments</i>	<i>Rates of Tax (Expressed as a percentage of the price of admission)</i>
(a) Cinematograph Exhibition	20 <i>per centum</i> with a minimum of ten cents.
(b) Concerts, theatres, dramas, variety shows and dances	20 <i>per centum</i> with a minimum of ten cents.
(c) Night Club	20 <i>per centum</i> with a minimum of ten cents.
(d) Casino and gaming houses	20 <i>per centum</i> with a minimum of ten cents.
(e) Football, Cricket, Tennis or Boxing Tournament and other similar Sports	20 <i>per centum</i> with a minimum of ten cents”

Passed in Parliament this 14th day of April, in the year of our Lord one thousand nine hundred and eighty-one.

J. W. E. DAVIES,
Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correctly printed copy of the said Bill.

J. W. E. DAVIES,
Clerk of Parliament.