I assent.

(L.S.)

ANTON BUTTIGIEG
President

26th June, 1981

ACT No. XXII of 1981

AN ACT further to amend the Entertainments Tax Act, 1974.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title and commencement.

1. (1) This Act may be cited as the Entertainments Tax (Amendment) Act, 1981, and shall be read and construed as one with the Entertainments Tax Act, 1974, hereinafter referred to as "the principal Act".

(2) The provisions of this Act shall have effect, as regards section 2 and 3 from such date as the Minister responsible for Finance may by notice in the Gazette appoint, and as regards section 4 from the first day of January, 1981.

Substitution of section 5 of the principal Act.

2. For section 5 of the principal Act there shall be substituted the following:

"Entertainments subject to low rates of tax.

5. (1) Tax shall be chargeable at the following rates where the performers whose words or actions constitute the entertainment are actually present and performing during the entertainment, and where, in the opinion of the Commissioner, the entertainment consists of —

(a) a stage play (other than a stage play of a cultural or educational nature) and the performers are —

(i) residents of Malta	10% of the price charged
(ii) non-residents of Malta	20% of the price charged

(b) a ballet, a recitation, a stage play or a performance of music, whether vocal or instrumental or both, of a cultural or educational nature and the performers are —

(i) residents of Malta	5% of the price charged
(ii) non-residents of Malta	10% of the price charged

(c) a performance of music, (other than a performance of a cultural or educational nature), whether vocal or instrumental or both and the performers are —

(i) residents of Malta	15% of the price charged
(ii) non-residents of Malta	20% of the price charged

(d) any form of athletic sport, an exhibition, a circus, a travelling show or a menagerie —

20% of the price charged:

Provided that no tax shall be charged if the price for admission or participation is five cents or less.

(2) For the purposes of this section —

"resident of Malta" means an individual who is a citizen of Malta and who is ordinarily resident in Malta; and

"non-resident" means any individual who is not a resident of Malta.".

Substitution of section 6 of the principal Act.

3. For section 6 of the principal Act there shall be substituted the following:

"Entertainments subject to high rates of tax.

6. (1) The rates of tax for any entertainment not mentioned in section 5 of this Act shall be as follows:

(a) where the price is five cents or less per person	NIL
(b) where the price is more than five cents per person, but less than ten cents	25% thereof
(c) where the price is more than ten cents per person, but less than twenty cents	30% thereof
(d) where the price is more than twenty cents per person	35% thereof.

(2) For the purposes of computing the tax chargeable in accordance with the provisions of this section, where any price includes a fraction of a cent, such fraction shall be deemed to be a whole cent.".

Amendment of section 7 of the principal Act.

4. Immediately after subsection (3) of section 7 of the principal Act there shall be added the following new subsections:

"(3A). Where no direct charge is made for admission to or participation in any entertainment but an indirect charge is made

by means of an increase in the price of food or drinks, tax shall be chargeable on so much as, in the opinion of the Commissioner, represents payment for the entertainment.

(3B). Payment of the tax mentioned in subsection (3A) of this section shall be made at such intervals or times as the Commissioner may determine.".

Passed by the House of Representatives at Sitting No. 516 of the 24th June, 1981.

C. AGIUS
Speaker

C. MIFSUD
Clerk to the House of Representatives

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