(Entertainment Tax Rules 1947)

No. 316

The 22nd September 1947.

[Amendment : 18.06.1989]

No.316.-In exercise of the powers conferred by section 9 of the Entertainment Tax Act, 1947, the Governor makes the following rules for the purpose of carrying out the provisions of the Act:-

CHAPTER I.

SHORT TITLE AND DEFINITIONS.

1. These rules may be called the "Entertainment Tax Rules, 1947."

2. In these rules, unless there is anything repugnant in the subject or context,-

(1) "the Act" means the Entertainment Tax Act, 1947:

(2) "a notice of entertainment" means a notice of intention to hold an entertainment which a proprietor of an entertainment is required by rules to give to the Collector of Entertainment Tax ;

(3) "an Entertainment Tax Officer" means the Collector of Entertainment Tax, an Assistant Collector of Entertainment Tax, an ex-officio Assistant Collector, an Inspector of Entertainment Tax, a Sub-Inspector of Entertainment Tax or any officer duly appointed by Government for the purpose of carrying out the provisions of the Act and rules thereunder;

(4) "occasional entertainment" means an entertainment which runs only for a short and definite number of days;

(5) "seasonal entertainment" means an entertainment which runs for a season or for a shorter period;

(6) "permanent entertainment" means an entertainment which runs for a longer period than a season;

(7) " 'free' entertainment" means an entertainment for the purpose of inducing or promoting business or by way of business advertisement and no fee is charged for admission to it;

(8) " 'business' entertainment" means an entertainment for a business purpose and a fee is charged for admission to such entertainment;

(9) "Ticket issued by the Government" means-

(i) a ticket imprinted or impressed with a stamp by the Governor or by an officer appointed by him under the Act; or

(ii) a ticket affixed with an unused adhesive stamp issued by the Government; or

(iii) a ticket printed and issued by the Government.

CHAPTER II.

ESTABLISHMENT AND CONTROL.

3. (1) Except Rangoon, the Deputy Commissioner of the District shall be ex-officio Collector of Entertainment Tax in his district and shall be responsible for the entertainment tax administration of his district.

(2) The Collector of Entertainment Tax specially appointed for Rangoon shall be responsible for the entertainment tax administration of the Rangoon Town area, in addition to his other duties of controlling the Entertainment Tax Department and the collection of the entertainment tax revenue.

(3) In each district where the entertainment tax is introduced an Assistant Collector of Entertainment Tax will be appointed by the Governor on the advice of the Public Service Commission:

Provided that the Governor may, as and when required, appoint by notification, on the recommendation of the Deputy Commissioner a suitable local officer, preferably the Income-tax Officer, to be ex-officio Assistant Collector of Entertainment Tax.

(4) The appointment of Inspectors of Entertainment Tax, Sub-Inspectors of Entertainment Tax, Entertainment Tax Constables, etc., will be regulated by orders issued by the Governor from time to time.

CHAPTER III.

NOTICE OF ENTERTAINMENT.

4. (1) Save in the case of entertainments which are purely for a religious purpose or for a purpose totally unconnected with business or business advertisement and to which no admission fees are charged any person desiring to give an entertainment shall deliver a notice in writing, at least three days before the entertainment is held, of his intention to do so to the Collector of Entertainment Tax of the local area in which the entertainment is proposed to be held:

Provided that in extreme cases of hardship the Assistant Collector of Entertainment Tax may on written grounds relax the condition of three days' notice required under this sub-clause.

(2) The notice of entertainment shall be accompanied by the pwe permit or licence issued under the Towns Act or Village Act, Cinematograph Act, which permit or licence shall after inspection be returned by the Assistant Collector of Entertainment Tax to the person giving the notice under sub-rule (1).

(3) The notice of entertainment shall contain the following particulars:-

(a) Name and address of the proprietor of the entertainment or person desiring to give an entertainment.

(b) Exact locality and place where the entertainment is proposed to be held.

(c) Nature of the entertainment (whether a cinematographic show, dramatic performance, stage play, zal pwe, yokethay, anyein, magic show, circus, musical entertainment, concert, exhibition, fair, match race, etc., etc.).

(d) The purpose for which the entertainment is to be given.

(e) Whether a fee is to be charged for admission to the entertainment; and, if so, the proposed rates of admission to the entertainment for different classes, if any.

(f) What other charges, if any, are proposed to be made by the proprietor in addition to the ordinary fees for admission to the entertainment.

(g) Whether the entertainment proposed is an occasional entertainment, or seasonal entertainment or permanent entertainment.

(h) The number of shows to be given per day.

(i) The hour at which each show or entertainment is expected to commence and terminate.

(j) In the case of business entertainments, method of collection of tax desired, whether under section 4 (1) or 4 (2) (a) or 4 (2) (b) of the Act.

(4) The notice of entertainment in the prescribed form (Form E.T.1, Appendix A) shall be tendered in duplicate. The first copy is for record in the office of the Collector of Entertainment Tax. The duplicate copy of the notice of entertainment shall be returned to the proprietor after the necessary endorsements have been made by the Collector of Entertainment Tax and after it has been signed by him and stamped with his office seal.

(5) The proprietor of an entertainment shall on demand by an Entertainment Tax Officer produce for his examination his copy of the notice of entertainment as endorsed, signed and sealed by the Collector of Entertainment Tax.

CHAPTER IV.

"FREE" ENTERTAINMENTS.

5. Where the entertainment is for the purpose of inducing or promoting business or by way of business advertisement, and no fee is charged for admission to it, the person giving notice of such entertainment shall credit into the nearest Government Treasury, or the Central Treasury if it is in Rangoon, the tax payable under the Act, viz., Rs. 100 for each such entertainment, by a chalan prepared and issued by the Collector of Entertainment Tax, in triplicate, after examination of the notice of entertainment given by the proprietor. A copy of the Treasury receipted chalan will then be submitted to the Collector of Entertainment Tax, who on receipt thereof shall furnish the person giving the notice of entertainment with the duplicate copy of the notice of entertainment. Such copy of notice shall be signed by the Collector of Entertainment Tax and stamped with his office seal, and shall contain the endorsement, "Entertainment Tax amounting to

Rs. ( ) for shows

commencing and ending paid into

Treasury by Chalan No. dated

194 ", clearly made on it.

CHAPTER V.

"BUSINESS" ENTERTAINMENTS.

6. Where an entertainment is for a business purpose and a fee is charged for admission to such entertainment:-

   (1) In respect of entertainments to which the admission is by a ticket issued by the Government indicating that the proper entertainment tax has been paid under section 4 (1) of the Act, the following rules shall apply:-

      (a) When a notice of entertainment is given to the Collector of Entertainment Tax, he shall require the proprietor to obtain from him a sufficient number of tickets issued by the Government, which will cover the number of persons (in different classes, if any) who are expected to attend the entertainment .

(b) The amount of tax [which is to be calculated at the rates leviable under section 3 (1) of the Act on the price of each ticket issued by the Government] together with the cost of printing of the ticket issued by the Government, if any, as may be demanded by the Collector of Entertainment Tax, shall be credited into the Treasury or the Central Treasury if in Rangoon by the proprietor with a chalan prepared and issued by the Collector of Entertainment Tax in triplicate, and on the production by the proprietor of the receipted chalan the required tickets issued by the Government are to be made over to him together with a copy of "Account of Tickets issued by the Government to Proprietor." prepared in duplicate by the Collector of Entertainment Tax in the prescribed form (Form E.T. 2, Appendix B).The other copy of the account is for record in the office of the Collector of Entertainment Tax.

(c) The proprietor of an entertainment shall keep his copies of "Account of Tickets issued by the Government to Proprietor" issued by the Collector of Entertainment Tax from time to time in a separate file maintained by him for the purpose, and he shall produce this file on demand by an Entertainment Tax Officer for his examination.

(d) It shall be the proprietor's own duty to procure and maintain an ample stock of tickets issued by the Government with a fairly wide margin to meet unexpected rushes at the entertainment, and failure to procure and keep a sufficient number of tickets issued by the Government and any shortage of such tickets occasioned thereby shall not be accepted as a valid ground for the sale of tickets other than those issued by the Government.

(e) A refund shall be made on the application in writing by a proprietor of an entertainment for the unused tickets issued by the Government remaining on his hands after the termination of the period of entertainment which are returned to the Collector of Entertainment Tax concerned.

(f) The Collector of Entertainment Tax may renew damaged or spoiled tickets issued by the Government on the application in writing by a proprietor and on payment by him of the cost of printing, if any, of the fresh issue of tickets to replace the damaged or spoiled tickets, if he is fully satisfied with the reasons contained in the application and that the damaged or spoiled tickets presented for renewal are not used tickets.

(g) The application for refund or renewal under sub-clauses (e) and (f) shall be accompanied by the proprietor's copy of the "Account of Tickets issued by the Government to Proprietor" to which the application for refund or renewal, as the case may be, relates for necessary endorsement by the Collector of Entertainment Tax in the prescribed form on the reverse of the said copy of account.

(h) For the purpose of audit separate accounts shall be opened for refunds under sub-clause (e) and for renewals under sub-clause (f).

(i) The proprietor of an entertainment in respect of which the admission is by means of a ticket issued by the Government shall produce his "Daily Report of Sales of Tickets issued by the Government" of the previous day which shall be prepared by him in duplicate in the prescribed form (Form E.T. 3, Appendix C) before the Collector of Entertainment Tax on the day following the entertainment or the day following thereto if the day immediately following the entertainment is a gazetted holiday. This Daily Report shall thereupon be examined by the Collector of Entertainment Tax, who shall after satisfying himself that the entries therein are in order, make the necessary endorsements on both the copies of the said Daily Report, which shall be duly signed and stamped with the seal of his office. One copy of such Daily Report shall then be returned to the proprietor and the other copy shall be retained by the Collector of Entertainment Tax for record in their respective offices in a separate file maintained for the purpose.

(2) In respect of an entertainment the proprietor of which has made an application in writing to the Collector of Entertainment Tax, and the Collector of Entertainment Tax has granted the permission in writing in the form prescribed on the reverse of the Notice of Entertainment to collect and pay the tax in accordance with the provisions of section 4 (2) (a) of the Act, the following rules shall apply:-

(a) The proprietor may issue his own private tickets for admission to the entertainment; but each class of admission tickets shall be of a uniform size and not smaller than "2" × 1"", shall be serially numbered and shall bear the special seal of the Collector of Entertainment Tax which shall be maintained by him for this purpose indicating that the ticket has been duly authorized for sale. Each ticket shall also have the name of the proprietor's show or entertainment house or theatre as well as the rate including the tax clearly written, stamped or printed on it.

(b) The proprietor of an entertainment shall, for the purpose of clause (a), keep in possession an ample stock of admission tickets bearing the seal of the Collector of Entertainment Tax, and for this purpose he can send the admission tickets well in advance of the entertainment, at which they are to be sold, to the Collector of Entertainment Tax to be sealed. Failure to do so and any shortage of sealed admission tickets occasioned thereby shall not be accepted as a valid ground for the sale of unauthorized tickets:

Provided that the number of tickets of each denomination sealed by the Collector of Entertainment Tax and allotted to each proprietor on a day shall not exceed the number of tickets expected to be sold for 7 consecutive days of entertainment, the reasonable figure of the estimate being decided by the Collector of Entertainment Tax, who will take into consideration the seating capacity of the particular entertainment house, the popularity of the show, the rush days, etc., in arriving at his decision.

(c) On each occasion when the proprietor presents his tickets for stamping with the seal of the Collector of Entertainment Tax, the Collector of Entertainment Tax shall after stamping the tickets with his special seal prepare an "Account of Proprietor's Tickets sealed by the Collector of Entertainment Tax" in duplicate in the prescribed form (Form E.T. 4, Appendix D), which he shall sign and stamp with the seal of his office. One copy will be retained by him and the other copy will be made over to the proprietor for record in their respective offices in a separate file maintained for the purpose.

(d) Between the hours of 8 a.m. and 11 a.m. on the day immediately following the entertainment or the day following thereto if the day immediately following the entertainment is a gazetted holiday, the proprietor shall produce his "Daily Report of Sealed Tickets sold" of the previous day or days as the case may be which shall be prepared by him in duplicate in the prescribed form (Form E.T. 5, Appendix E) before the Collector of Entertainment Tax. This Report shall thereupon be examined by the Collector of Entertainment Tax, who shall, after satisfying himself that the entries therein are in order, cause the proprietor to credit, and the proprietor shall credit, into the nearest Treasury or the Central Treasury if in Rangoon, by a chalan prepared and issued in triplicate by him, the amount of tax at an agreed percentage (not less than 20 per cent) on the gross sum received by the proprietor on account of payments for admission to the entertainment.

(e) As soon as the tax has been so credited, the proprietor shall produce a copy of the Treasury receipted chalan before the Collector of Entertainment Tax, who shall thereupon make over to the proprietor the duplicate copy of the "Daily Report of sealed tickets sold" after making the necessary endorsements thereon and signing and stamping it with his office seal in the space provided in the form. The proprietor and the Collector of Entertainment Tax shall keep their respective copies of the Daily Report of sealed tickets sold in a separate file maintained for the purpose in their respective offices, and the proprietor shall on demand by any Entertainment Tax Officer produce this file for examination ;

Provided that a proprietor wishing to pay in the tax collections at longer intervals than daily as required by the provisions of sub-rules (d) and (c) hereof may be allowed by the Collector of Entertainment Tax to do so on his depositing a sum roughly equal to the amount of tax leviable on twice the number of days of entertainment comprising the interval at which the proprietor wishes to pay in his accumulated tax collections. This deposit, shall be deemed to be a security deposit and shall be refunded to the proprietor on his application in writing after the termination of the period of entertainment:

Provided also that the Collector of Entertainment Tax may accept at his office payment of the tax collections from a proprietor by cheque within the limit of the amount of the security deposit made by him under the first proviso hereof.

(3) In respect of an entertainment the proprietor of which has made an application in writing to the Collector of Entertainment Tax, and the Collector of Entertainment Tax has granted the permission in writing in the form prescribed on the reverse of the Notice of Entertainment to pay the amount of tax due in accordance with the receipts recorded by any mechanical contrivance or barrier which automatically registers the number of persons admitted under the provisions of section 4 (2) (b) of the Act, the rules which are contained in the following chapter (Chapter VI) shall apply.

Provided that the Collector of Entertainment Tax in the case of the Rangoon area or the Deputy Commissioner in the case of districts outside Rangoon may exempt any proprietor upon such conditions and for such period as he thinks fit from the operation of sub-rules (2) and (3) or any part thereof.

CHAPTER VI.

CONTROL OF THE USE OF MECHANICAL CONTRIVANCES (INCLUDING THE PREVENTION OF THE USE OF THE SAME MECHANICAL CONTRIVANCE FOR PAYMENTS OF A DIFFERENT AMOUNT), AND FOR SECURING PROPER RECORDS OF ADMISSION BY MEANS OF BARRIERS OR MECHANICAL CONTRIVANCES.

7. A proprietor of a permanent entertainment who is desirous of installing mechanical contrivances or barriers at the entrances of gates at the place of entertainment for the purpose of securing records of

admission shall apply in writing to the Collector of Entertainment Tax in charge of the area in which the entertainment is held or proposed to be held. Such application shall contain full particulars and design of the proposed mechanical contrivance or barrier.

8. Upon receipt of an application under Rule 7, the Collector of Entertainment Tax shall, before granting the request, satisfy himself fully that the mechanical contrivance or barrier proposed to be installed by the proprietor is reasonably secured against frauds being perpetrated on the Government.

9. On permission being granted and as soon as the installation of the mechanical contrivance or barrier has been completed, the proprietor shall intimate that fact to the Collector of Entertainment Tax who shall thereupon make a personal inspection of the said mechanical contrivance or barrier.

10. The proprietor shall, during the inspection, give a practical demonstration of the working of the mechanical contrivance or barrier to the satisfaction of the Collector of Entertainment Tax.

11. The Collector of Entertainment Tax shall, before he grants the permission in writing to the proprietor to commence the working of the said mechanical contrivance or barrier, satisfy himself fully that the machine is not defective or likely to go out of order quickly or easily manipulated or tampered with for the purpose of evading the tax.

12. A proprietor who has installed a mechanical contrivance or barrier in the manner prescribed at his place of entertainment shall not be required to issue any admission tickets or to comply with any of the provisions relating to admission by tickets:

Provided that a proprietor shall, on a breakdown in the working of the mechanical contrivance or barrier, immediately become subject to the rules in force relating to admission by tickets; and for the purpose of meeting this contingency the proprietor shall keep in his possession an emergency stock of admission tickets issued by the Government.

13. Any breakdown in the working of the mechanical contrivance or barrier whether temporary or permanent shall be reported as quickly as possible to the Collector of Entertainment Tax who shall personally inspect the machine at the earliest opportunity, and the proprietor shall conform to such orders or instructions as the Collector of Entertainment Tax may give in this behalf.

14. It shall be the duty of the Collector of Entertainment Tax to make or cause any subordinate officers to make occasional surprise inspections and check the actual working of the mechanical contrivances and barriers installed at entertainments in the area under his charge for the purpose of ascertaining that they are in proper working order and securing proper records of admission to the entertainment.

15. Between the hours of 8 a.m. and 11 a.m. on the day immediately following the entertainment or the day following thereto if the day immediately following the entertainment is a gazetted holiday, the proprietor shall produce his "Daily Report of Gross Receipts on account of admission and tax" as recorded by Mechanical Contrivance or Barrier of the previous day or days as the case may be which shall be prepared by him in duplicate in the form prescribed (Form E.T.6, Appendix F) before the Collector of Entertainment Tax. This Report shall thereupon be examined by the Collector of Entertainment Tax, who shall after satisfying himself that the entries therein are in order cause the proprietor to credit, and the proprietor shall credit, into the nearest Treasury, or the Central Treasury if in Rangoon, by a chalan prepared and issued in triplicate by him, the amount of tax calculated at an agreed percentage (not less than 20 per cent) on the gross sum received by the proprietor on account of payments for admission to the entertainment.

16. As soon as the tax has been so credited, the proprietor shall produce a copy of the Treasury receipted chalan before the Collector of Entertainment Tax, who shall thereupon make over to the proprietor one copy of the Daily Report of Gross Receipts on account of admission and tax after making the necessary endorsements thereon and signing and stamping it with his office seal in the space provided in the form. The proprietor and the Collector of Entertainment Tax shall keep their respective copies of the Daily Report of Gross Receipts on account of admission and tax in a separate file maintained for the purpose in their respective offices, and the proprietor shall on demand by any Entertainment Tax Officer produce this file for his examination :

Provided that a proprietor wishing to pay in the tax collections at longer intervals than daily as required by the provisions of Rules 15 and 16 hereof may be allowed by the Collector of Entertainment Tax to do so on his depositing as sum roughly equal to the amount of tax leviable on twice the number of days of entertainment comprising the interval at which the proprietor wishes to pay in his accumulated tax collections. This deposit, shall be deemed to be a security deposit, and shall be refunded to the proprietor on his application in writing after the termination of the period of entertainment:

Provided also, that the Collector of Entertainment Tax may accept at his office payment of the tax collections from a proprietor by cheque within the limit of the amount of the security deposit made by him under the first proviso hereof.

CHAPTER VII.

COLLECTION AND DEFACEMENT OF TICKETS.

17. Where the admission to an entertainment is on payment and by admission ticket, the admission tickets shall be collected at the gate or entrance from persons attending the entertainment at the time of admission thereto; and the tickets so collected shall be produced by the proprietor on demand for examination by any Entertainment Tax Officer.
18. It shall be the duty of the proprietor of an entertainment to see that every admission ticket collected under Rule 17 is punched, defaced, crossed or cancelled in such manner that it cannot be used again.

CHAPTER VIII.

COMPLIMENTARY TICKETS, SEASON TICKETS, SPECIAL OR BOX TICKETS, TICKETS FOR SPECIAL ACCOMMODATION OR SEATS, OR TICKETS FOR ADMISSION TO SIDE SHOWS AT AN ENTERTAINMENT.

19. The complimentary tickets issued by a proprietor shall bear the words “complimentary” and “non-transferable” in bold type and they shall be serially numbered in the order in which they are issued: and the proprietor shall maintain a separate register of complimentary tickets issued by him for each of the shows on each day.
20. A proprietor of an entertainment may issue season tickets entitling the holders thereof to visit a number of shows at any reduced rate of admission, or to any specified class of seats, but such season ticket holder shall pay, and it shall be the duty of the proprietor to collect from him, the tax in full and in cash each time he visits the entertainment at the rate leviable on the price of an ordinary admission ticket of the class of seats to which he is by season ticket entitled to be admitted.
21. The proprietor shall maintain a register of season tickets issued showing the full names and addresses of the season ticket holders, the period for which the reason tickets are issued and the prices charged in respect thereof.
22. A season ticket holder shall, for the purpose of Rule 20, each time he visits the entertainment present his season ticket at the booking office of the entertainment and the proprietor shall, on his tendering the correct amount of tax payable thereon, issue an ordinary admission ticket to him.
23. A proprietor of an entertainment may issue special tickets covering the admission of more than one person to special or box seats, but every person who is admitted under these special tickets shall in addition to the special tickets issued to him by the proprietor be given an ordinary admission ticket, at

the rate of one ticket per person comprising the party, of the class in which the special or box seats are situated or placed, and he shall pay and it shall be the duty of the proprietor to collect the tax in full on the admission tickets issued in this manner :

Provided that where the special or box seats form a class by themselves and higher rates than the ordinary rate of admission are charged, admission tickets of a higher denomination shall be issued and the tax levied in full thereon.

24. The tax is also leviable separately on sums paid to the proprietor for reservation of special accommodation or seats at an entertainment. In such cases the proprietor shall issue a reservation ticket together with an ordinary admission ticket of an amount equivalent to the price of reservation and tax leviable thereon and the person reserving the special accommodation or seats shall pay, and it shall be the duty of the proprietor to collect the tax due thereon. When ordinary admission tickets are issued for this purpose, the word “Reservation” shall be written or stamped by the proprietor across each ticket.

25. Where the entertainment consists of several side shows, the admission to each of which is made on separate payment, i.e., in addition to the fees payable for admission to the main show, the proprietor shall issue admission tickets for each and every one of such side shows and shall collect the tax leviable thereon as if each side show were a separate entertainment.

CHAPTER IX.

EXEMPTIONS AND REDUCTIONS.

26. All rank and file of the Army, Navy and Air Force in uniform are totally exempt from Entertainment Tax and their admission to an entertainment shall therefore be NOT by means of ordinary admission tickets but by special private tickets authorized by the Collector of Entertainment Tax and issued by the proprietor at such reduced prices as he may wish to charge them on admission to the entertainment. Such special private tickets shall however be subject to the rules in force relating to collection and defacement of tickets.

27. (1) No Entertainment Tax shall be charged on payments for admission to any entertainment when the whole of the payment for admission thereof is devoted to philanthrophic or charitable purposes, or when the entertainment is wholly of educational character, or when the entertainment is provided for partly educational or partly scientific purposes by a society, institution or committee not conducted or established for profit or gain. But such entertainments are subject to the rules in force relating to Notice

of Entertainment under Chapter III, on receipt of which Notice of Entertainment, the Collector of Entertainment Tax shall, if he is fully satisfied that the entertainment proposed to be held fulfils any one of the aforesaid conditions, grant the exemption of the entertainment from tax in the space provided in the form of Notice of Entertainment.

(2) In respect of applications of a general character for exemption from tax or reduction in rate of tax under the proviso to section 3 of the Act, the Collector of Entertainment Tax shall exercise the strictest care in the interest of Government before he grants any such exemption from tax or reduction in rate of tax, which shall be made only under a written order containing full reasons for granting the exemption or the reduction.

(3) In case of a grant of reduction in rate of tax, the proprietor shall become subject to the rules in force relating to business entertainments except in regard to the rate of tax, which shall be the reduced rate of tax as sanctioned by the Collector of Entertainment Tax.

CHAPTER X.

INSPECTIONS AND CHECKS.

28. (1) For the purpose of ascertaining whether the provisions of the Act and the rules herein prescribed are strictly complied with by the proprietors of entertainments, the Collector of Entertainment Tax, or any officer appointed by him in this behalf, may employ one or any of the following methods of checks, namely,-

(a) by a surprise visit to the place of the entertainment for the purpose of observing whether the admission tickets about to be sold in respect of any particular show are tickets issued by the Government, and if so, whether the numbers of tickets run in proper serial order (by different classes, if any);

(b) by checking or causing a surprise check to be made, with the least possible interference with the audience inside an entertainment, for the purpose of observing whether the number of tickets issued by the booking office for a certain class of seats tallies with the number of persons present or the number of seats occupied in that class;

(c) by a surprise posting of a subordinate officer or officers on duty to a particular show or a particular entertainment for the purpose of detecting and checking the evasion of the tax, if any, by any method whatsoever;

(d) by the Collector of Entertainment Tax occasionally organizing a flying squad consisting of selected officers and other persons subordinate to him for the purpose of making unexpected visits to one or more entertainments in the course of a particular day or night when there are several entertainments held at or about the same time within his charge, and of performing such duties as may be assigned to the squad by him.

(2) The Collector of Entertainment Tax may however employ any methods in lien of or in addition to those mentioned in sub-rule (1), which in his opinion will serve to secure the strict compliance by the proprietors with the provisions of the Act and rules prescribed thereunder.

CHAPTER XI.

APPEALS AND REVISIONS.

29. (1) An appeal shall lie, within 30 days of the order appealed against,-

(a) to the Assistant Collector of Entertainment Tax from an order of an Entertainment Tax Officer subordinate to him;

(b) to the Collector of Entertainment Tax from an original order passed by an Assistant Collector of Entertainment Tax.

(2) Subject to the provisions of sub-rule (3) and sub-rule (5) hereof, the order passed on appeal shall be final.

(3) The Commissioner may revise an order of the Collector of Entertainment Tax or any Entertainment Tax Officer appointed under the Act, except in Rangoon where the Governor may revise the order of the Collector.

(4) A petition of appeal or revision shall be accompanied by a certified copy of the order appealed against.

(5) Nothing in these rules shall preclude the Governor from revising, whether on his own motion or otherwise, any order passed by any subordinate authority.

CHAPTER XII.

PENALTIES.

30. Whoever commits any breach of any of the rules made under the Act shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

CHAPTER XIII.

BADGES AND UNIFORMS.

31. A proprietor of a seasonal or permanent entertainment shall provide each member of his staff inside the place of entertainment as well as every member of the band, orchestra or troupe with a distinguishing badge, and such badges shall be worn by all the members and staff throughout the entertainment except the principal actors, actresses or performers in the entertainment who will not be required to wear them but who will produce the badges on demand by any Entertainment Tax Officer for inspection at any reasonable time.

32. For the purpose of Rule 31 the proprietor shall maintain a list of his staff, i.e., their names and employment, inside the place of entertainment as well as of every member of the band, orchestra or troupe or performers in the entertainment, and the proprietor shall on demand by any Entertainment Tax Officer for examination produce this list. Staff includes servers of refreshments to the audience.

33. Inspectors and Sub-Inspectors or Entertainment Tax and Entertainment Tax Constables shall wear the uniforms and badges as may be prescribed therefor while on duty.

CHAPTER XIV.

GENERAL.

34. In respect of seasonal and permanent entertainments the proprietor shall from time to time furnish the Collector of Entertainment Tax with, and also keep at the booking office of the entertainment, a latest plan which clearly shows the seating arrangements in the place of entertainment, the maximum seating capacity of the entire hall and the various classes and kind of seats.

35. The Entertainment Tax shall be referred to in Myanmar as "ပွဲခွန်တော်"

<Amendment 18.06.1989>

By order,

MAUNG KYIN,

Secretary to the Govt. of Myanmar,

Finance and Revenue Dept.