



LAWS OF MALAYSIA

ONLINE VERSION OF UPDATED
TEXT OF REPRINT

Act 103

ENTERTAINMENTS DUTY ACT 1953

As at 30 December 2023

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ENTERTAINMENTS DUTY ACT 1953

First enacted 1953 (Ordinance No. 25
of 1953)

Revised 1973 (Act 103 w.e.f.
1 April 1973)

Latest amendment made
by Act 851 which
came into operation on 30 December 2023

PREVIOUS REPRINTS

<i>First Reprint</i>	1994
<i>Second Reprint</i>	2000
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LAWS OF MALAYSIA**Act 103****ENTERTAINMENTS DUTY ACT 1953**

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LAWS OF MALAYSIA**Act 103****ENTERTAINMENTS DUTY ACT 1953**

An Act to impose a duty in respect of admission to entertainments.

*[Peninsular Malaysia— 1 October 1953, L.N. 514/1953;
Sabah and Sarawak—1 April 1973, P.U. (A) 42/1973]*

Short title

1. This Act may be cited as the Entertainments Duty Act 1953.

Interpretation

2. (1) In this Act—

“admission” means admission as

- (a) a spectator;
- (b) one of an audience; or
- (c) a user of an entertainment facility;

“admission to an entertainment” includes admission to any place in which an entertainment is held or any other place from which a person would be able to be a spectator or one of the audience of an entertainment, and also includes being given the right to use an entertainment facility;

“collector” includes a deputy to the collector;

“entertainment” includes any exhibition, performance, amusement, game or sport, or any other activity as may be declared to be entertainment by the Minister of Finance under subsection (2), to which persons are admitted for payment;

“expenses of the entertainment” includes expenses of all kinds incurred in connection with the entertainment or its side-shows;

“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 or a further payment involving duty is required and includes any payment which gives a person a right to be admitted whether such right is or is not exercised;

“proprietor” in relation to any entertainment includes any person responsible for the management thereof and, in relation to any place from which in the opinion of the Collector a person would be able to be a spectator or one of the audience of an entertainment in progress in some other place, includes the owner, tenant or person in possession or control of the place, or any other person who receives payment for admission to the place;

“takings of the entertainment” includes not only all money taken for admission but also all takings from any source whatever in connection with the entertainment.

(2) The Minister of Finance may, from time to time, by order published in the *Gazette*, declare any activity to which a person is admitted for payment to be an entertainment.

Collector of Entertainments Duty

3. (1) The Minister of Finance shall be the Collector of Entertainments Duty (in this Act referred to as the Collector) and shall be responsible for collecting the duties prescribed by section 4 and generally for carrying out the provisions of this Act.

(2) The Minister of Finance may appoint a deputy or deputies to the Collector either generally for the purposes of this Act or of any regulations made thereunder or for the purposes of particular provisions of the Act or for the purposes of particular regulations made under this Act.

Duties

4. (1) Subject to this section there shall be charged, levied and paid to the Collector upon every payment for admission to any entertainment a duty (in this Act referred to as entertainments duty) at such rate as may be imposed by resolution of the Dewan Rakyat from time to time.

(2) Entertainments duty at the rate of one-half of the rate prescribed in accordance with subsection (1) shall be charged, levied and paid to the Collector upon every payment for admission to any entertainment in which all the performers whose words or actions constitute the entertainment are actually present and performing and the entertainment consists solely of one or more of the following items, namely, a stage play, a ballet (whether a stage play or not), a performance of music (whether vocal or instrumental), a lecture, a recitation, a music hall or other variety entertainment, a circus, a travelling show or a menagerie or any game of sport other than racing or trial of speed of animals, vehicles, motor vessels or aircraft.

(3) (a) No entertainments duty shall be charged, levied or paid upon any payment for admission to any entertainment which consists of one or more of the following items:

- (i) a stage play;
- (ii) a ballet or traditional forms of dancing (whether a stage play or not);
- (iii) a performance of music (whether vocal or instrumental);
- (iv) a lecture; or
- (v) a recitation,

where the Collector is satisfied that the entertainment is provided by a society, institution or committee which is not conducted or established for profit or that the entertainment is an amateur one.

(b) For the purposes of this section an entertainment shall not be deemed to be an amateur one if any payment is made or reward given for the appearance of any of the performers whose words or actions constitute the entertainment or any part of it, or for any person's services in connection with the entertainment as instructor, producer, manager or conductor or in any advisory capacity.

(4) The Collector may in his discretion accept in respect of any entertainment a lump sum by way of composition for and in lieu of entertainments duty in any case where by reason of the smallness of the sum likely to be payable, or of difficulty in computing the sum, he deems it expedient to do so.

Collector

5. (1) If the Collector is of opinion—

- (a) that any payment other than or in addition to any payment on admission (upon which duty is payable under this Act) has been required or accepted by the proprietor of any entertainment from any person;
- (b) that the amount of any such payment is in excess of that which would ordinarily have been paid for any thing, privilege, right or purpose other than the enjoyment of the entertainment obtained in return for the payment; and
- (c) that any such payment was in effect in whole or in part a payment or reward for the right or opportunity of any person to enjoy the entertainment,

he may give notice in writing to the proprietor of the entertainment of his finding and thereupon any such payment or such proportion thereof as is mentioned in the notice shall be deemed to be for the purposes of this Act payment for admission to the entertainment and entertainments

duty shall be charged, levied and paid thereon either in accordance with subsection 4(4) or otherwise as the Collector may by that notice require.

(2) Any person aggrieved by any finding of the Collector under subsection (1) may, within twenty-eight days from the date of the giving to him by the Collector of written notice of the finding, appeal on any question of law or fact to a Sessions Court or, in Sabah and Sarawak to the Court of a Magistrate of the First Class.

(3) There shall be such further right of appeal from a Sessions Court under this section as exists in the case of decisions made by such Court in the exercise of its original civil jurisdiction.

(4) There shall be no further right of appeal from a decision of the High Court on appeal under this section.

(5) For the purpose of this section it shall be presumed until the contrary is proved by the proprietor of the entertainment that where any payment has been required or accepted by the proprietor from any person and the payment is in excess of that which would ordinarily have been paid for any thing, privilege, right or purpose other than the enjoyment of the entertainment obtained in return for that payment, then the payment or such part thereof as is so in excess was a payment or reward for the right or opportunity of a person to enjoy the entertainment.

(6) The Subordinate Courts Rules Committee may make rules regulating and prescribing the procedure in proceedings by way of appeal under subsection (2) including the manner in which evidence shall be taken on the appeal and providing for the costs of those proceedings.

Payment of duty, how made

6. (1) Entertainments duty shall be levied, paid and collected by such method, whether by way of a stamp upon or affixed to any ticket of admission denoting that the proper entertainments duty has been

paid or otherwise, as may be prescribed by regulations made under this Act.

(2) Unless otherwise provided, if any person is admitted on payment to an entertainment and the provisions of this Act are not complied with, the proprietor of the entertainment to which he is admitted shall be guilty of an offence under this Act.

Duty chargeable in respect of each person

7. Except as provided in section 9, entertainments duty shall be chargeable in respect of each person admitted for payment and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket; in the case of admission otherwise than by a stamped ticket, it shall, unless the Collector in the exercise of the powers conferred by subsection 4(4) directs otherwise, be calculated and paid on the number of admissions.

Recovery of duties

8. Entertainments duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor as a debt due to the Government by any of the ways and means in force for the time being for the recovery of debts due to the Government.

Duty on subscription and season tickets

9. (1) Where the payment for admission to an entertainment is made by means of a lump sum paid—

- (a) as a subscription or contribution to any club, association or society;
- (b) for a season ticket; or
- (c) for the right of admission to a series of entertainments or to any entertainment during a certain period of time,

the entertainments duty shall be paid on such portion of that lump sum as together with the entertainments duty appropriate to such portion amounts in the aggregate to that lump sum.

(2) If the Collector is of opinion that the payment of a lump sum or of any payment for a ticket includes other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which duty has not been in operation, the duty shall be charged on such amount as appears to the Collector to represent the right of admission to entertainments in respect of which entertainments duty is payable.

(3) Any person aggrieved by the decision of the Collector under subsection (2) shall have the same right of appeal as is possessed by an aggrieved person under subsection 5(2) and subsections 5(3), (4) and (6) shall apply to any appeal under this subsection.

Exemption from duty for charities, etc.

10. (1) Entertainments duty shall not be charged for admission to any entertainment if—

- (a) the whole of the takings of an entertainment are to be devoted to philanthropic or charitable purposes whether in Malaysia or elsewhere without any charge on the takings or upon any funds belonging to or controlled by or on behalf of any charitable or philanthropic organization or body for any expenses incurred in connection with the entertainment;
- (b) a Director of Education certifies in writing that the entertainment is to be held for educational purposes and that the audience will be restricted to persons who are receiving whole-time education at a recognized educational establishment and to the tutorial staff of that establishment; or

- (c) the entertainment is provided by a society which is not established or conducted for profit, and consists solely of an exhibition—
- (i) of the products of an industry, or of materials, machinery, appliances, or foodstuffs used in the production of those products, or displays of skill by workers in the industry in work pertaining to the industry;
 - (ii) of works of graphic art, sculpture, and arts craftsmanship, or of one or more of such classes of works, executed and exhibited by persons who practise graphic art, sculpture, or arts craftsmanship for profit and as their main occupation, or of displays of skill by such persons in such arts or crafts; or
 - (iii) of articles or displays of skill which are of material interest in connection with questions relating to the public health,

or consists solely of such exhibitions or displays of skill together with a performance of music by a band or an exhibition of work or displays of skill by children under the age of sixteen or by young persons attending a school or other educational institution:

Provided that—

- (a) notice of claim to exemption from entertainments duty as above shall have been given to the Collector not less than fourteen days before the commencement of the entertainment; and
- (b) the Collector after taking such statements and making such enquiries as he sees fit shall have granted to the proprietor a certificate of exemption from payment of entertainments duty.

(2) The Collector may in granting his certificate under subsection (1) impose such conditions written on the certificate as he thinks fit and any breach of those conditions shall be deemed to have invalidated the certificate as if the same had never been granted.

(3) For the purposes of paragraph (1)(c)—

"agriculture" includes horticulture and live stock breeding;

"industry" includes a branch of an industry and includes agriculture;

"live stock" includes animals of any description;

"society" includes a company, institution or other association of persons by whatever name called.

Repayments

11. When the Collector is satisfied that the whole of the net proceeds of an entertainment have been devoted to educational, charitable or philanthropic purposes, and that the whole of the expenses of the entertainment do not exceed thirty per centum of the total takings of the entertainment he shall repay to the proprietor the amount of the entertainments duty paid in respect of the entertainment.

Exemption

12. *(1) The Minister of Finance may by order published in the *Gazette* exempt, subject to such conditions as he may deem fit to impose,—

(a) any class of entertainments; and

*NOTE—All exemption orders purported to have been made under subsection 12(1) during the period between 3 May 1982 and the date of commencement of the Entertainments Duty (Amendment) Act 1991 [Act A800] are hereby validated and deemed to have been lawfully made, and all entertainments exempted from the payment of entertainments duty under such orders are hereby deemed to have been lawfully exempted pursuant to subsection 12(1) of this Act as amended by subsection 2(1) of Act A800, as if the said subsection 2(1) of Act A800 had been in force when the orders were made and Act A800 the entertainments were exempted.

(b) in respect of the Federal Territories, any entertainment, from the payment of entertainments duty.

(2) The State Authority may by order exempt, subject to such conditions as it may deem fit, any entertainment from the payment of the whole or any part of entertainments duty.

(3) The Collector may exempt subject to such conditions as he may deem fit, any entertainment in respect of which the total amount of entertainments duty payable will not in his opinion exceed two thousand ringgit from the payment of the said duty.

Powers of entry and investigation

13. (1) The Collector or any police officer in uniform not below the rank of Inspector or any senior officer of customs within the meaning of the Customs Act 1967 [*Act 235*], or any person authorized by the Collector in writing in that behalf may without warrant enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at all reasonable times, with a view to ascertaining whether the provisions of this Act are being complied with and may make such investigation and inspection of the said place and call upon any person to produce such books, accounts, tickets or other documents or things and to furnish any information as the officer may consider necessary for the said purpose:

Provided that any person not in uniform purporting to exercise any powers under this section shall on demand produce his written authority to exercise those powers to any person lawfully demanding the same.

(2) Any person who obstructs the Collector or any officer or authorized person lawfully exercising any powers conferred on him by or under subsection (1) in entering or inspecting any place or delays to produce any books, accounts or other documents or things which he has been called upon by the Collector or the said officer or authorized person to produce and which are or ought to be in the ordinary course of business in his power to produce or who refuses to furnish any information which he may be required to furnish by any regulation or which may reasonably be required by the Collector or the said officer

or authorized person or who being required to furnish information by the Collector or the said officer or authorized person furnishes false or misleading information shall be guilty of an offence under this Act.

Search

14. The Collector or any officer or person authorized to exercise the powers of entry or investigation under section 13 may enter a place of entertainment if he considers it to be necessary and has reason to believe that an offence against this Act has been committed and may search the place and any person whom he reasonably believes to be concerned in the management or to be a servant or agent of the proprietor of the place, provided that no female shall be searched except by a female.

Powers of arrest

15. (1) The Collector or any officer or person authorized to exercise the powers of entry or investigation under section 13 may arrest without warrant any person whom he reasonably suspects of committing or attempting to commit or employing, aiding or assisting any person to commit any offence under this Act and who refuses to furnish his name and address or who furnishes a name or address reasonably suspected of being false or who furnishes an address outside Malaysia or who is reasonably suspected of being likely to abscond:

Provided that nothing in this subsection shall be deemed to affect the powers of a police officer under the Criminal Procedure Code [Act 593].

(2) Every person so arrested shall be taken to a police station and shall thereafter be dealt with as if he had been arrested under section 24 of the Criminal Procedure Code.

Powers of seizure

16. The Collector or any officer or person authorized to exercise the powers of entry or investigation under section 13 may seize any document or other thing in respect of which he reasonably believes an

offence to have been committed under this Act or which he reasonably believes to be or to contain evidence relating to such an offence:

Provided that nothing in this section shall be deemed to affect the powers of a police officer under the Criminal Procedure Code.

Jurisdiction of Sessions and Magistrates' Courts

17. A Sessions Court and the Court of a Magistrate of the First Class shall have jurisdiction to try any offence under this Act and may impose the full punishment prescribed by this Act.

Collector may compound offences

18. The Collector may, subject to and in accordance with regulations made under this Act, compound any offence against this Act by collecting from the person reasonably suspected of having committed the same a sum not exceeding three thousand ringgit.

Protection of informers from discovery

19. (1) Except as hereinafter mentioned, no complaint as to an offence alleged to have been committed under this Act shall be admitted in evidence in any civil or criminal proceeding whatsoever, and no witness shall be obliged or permitted to disclose the name or address of any informer, or state any matter which might lead to his discovery.

(2) If any books, documents or papers which are in evidence or liable to inspection in any civil or criminal proceeding whatsoever contain any entry in which any informer is named or described, or which might lead to his discovery, the Court before which the proceeding is had shall cause all such passages to be concealed from view so far as is necessary to protect the informer from discovery, but no further.

(3) If on the trial for any offence under this Act the Court, after full inquiry into the case, believes that the informer wilfully made in his complaint a material statement which he knew or believed to be false or

did not believe to be true, or if in any other proceeding the Court is of opinion that justice cannot be fully done between the parties thereto without the discovery of the informer, the Court may require the production of the original complaint, if in writing, and permit inquiry and require full disclosure concerning the informer.

Penalties

20. (1) Except in any case provided for by subsection (3) any person convicted of an offence under this Act shall, when no other penalty has been specifically provided for the offence, be liable to imprisonment for twelve months, or to a fine of six thousand ringgit for a first offence or fifteen thousand ringgit in respect of a second or subsequent offence, or to both.

(2) When any person convicted of an offence under this Act is the proprietor of an entertainment and the Court convicting the person is of opinion that by reason of the offence any duty which ought to have been paid has not been paid or that the offence was committed with a view to the evasion of that duty the person shall also be liable to a fine of ten times the amount of the duty.

(3) Any person admitted to any entertainment who is guilty of an offence under this Act shall when no other penalty has been specifically provided therefor be liable, on conviction, to a fine of six hundred ringgit.

(4) The Sessions Court Judge or the Magistrate who convicts any person of any offence against this Act may cancel any licence granted to that person under any written law relating to theatres or places of public amusement for the time being in force in Malaysia or any part thereof or may debar the person from holding any such licence for any period specified not exceeding two years, in addition to any other penalty imposed.

Action of officers no offence

21. Nothing done *bona fide* by an officer of the Government acting in the course of his duties shall be an offence under this Act.

Liability of proprietor for acts of servant

22. For the purposes of this Act every proprietor shall be liable for every act, omission, neglect or default of any agent or servant employed by him and acting within the scope of his employment, as fully and effectually as if the act, omission, neglect or default were done or committed by the proprietor; but so that nothing in this section shall affect the liability of the agent or servant, and provided that the liability of the proprietor shall not extend to imprisonment unless he is privy to the offence.

Regulations

23. (1) The Minister of Finance may make regulations for the following purposes:

- (a) to secure the payment of entertainments duty;
- (b) to regulate the payment of entertainments duty and to make provision for the prevention of evasion of entertainments duty;
- (c) to provide for the supply and use of stamps or stamped tickets or for the stamping of tickets and for the defacement of stamps when used;
- (d) to regulate the use of tickets of admission and the calculation of the duty thereon;
- (e) to control the use of barriers or mechanical contrivances and to secure proper records of admission by means of barriers or mechanical contrivances;
- (f) generally to carry into effect the provisions of this Act;

- (g) to declare that any act or omission in contravention of any regulation shall be an offence against this Act and prescribe penalties therefor:

Provided that no such penalty shall exceed the maximum penalties prescribed by section 20.

- (2) Any regulations made under this Act shall be laid before the Dewan Rakyat.
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LAWS OF MALAYSIA

Act 103

ENTERTAINMENTS DUTY ACT 1953

LIST OF AMENDMENTS

Amending law	Short title	In force from
L.N. 113/1956	Minister of Finance Order 1956	02-04-1956
L.N. 332/1958	Federal Constitution (Modification of Laws) (Ordinance and Proclamations) Order 1958	13-11-1958
P.U. (A) 42/1973	Entertainments Duty Ordinance (Extension) Order 1973	01-04-1973
Act 160	Malaysian Currency (Ringgit) Act 1975	29-08-1975
Act A324	Criminal Procedure Code (Amendment and Extension) Act 1976	10-01-1976
P.U. (A) 357/1980	Subordinates Courts Act (Extension) Order 1980	01-06-1981
Act A800	Entertainments Duty (Amendment) Act 1991	12-04-1991
Act A1122	Entertainments Duty (Amendment) Act 1991	01-10-2001
Act 851	Finance (No. 2) Act 2023	30-12-2023

LAWS OF MALAYSIA**Act 103****ENTERTAINMENTS DUTY ACT 1953**

LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
2	Act A1122	01-10-2001
3	Act A1122	01-10-2001
11	Act A1122	01-10-2001
12	Act 160 Act A800 Act A1122	29-08-1975 12-04-1991 01-10-2001
18	Act 160 Act A1122	29-08-1975 01-10-2001
20	Act 160 Act A1122	29-08-1975 01-10-2001
23	Act 851	30-12-2023
