

Arab Republic of Egypt

Law no. 24 for the year 1999

**Of imposing a tax on the fee of entering theatres and other
Entertainment and fun fair places**

In the name of people

President of the republic

People's council has stated the following law, and it has been issued,

(Article 1)

A tax is imposed on the fee of entering theatres and other entertainment places, fun fair places, places of performances and entertaining parties showed in the attached table, according to the categories mentioned in it.

(Article 2)

If the beneficiary of the place, performance, or party raises the prices of food and drinks or any other services provided so that they are higher than the stated prices, or if he gets more than the stated entry fee, this increase should be submit to entertainment places tax according to the same categories imposed on the entry fee.

The specialized tax inspector estimates this increase according to the prices stated by MINISTRY OF Tourism and other official specialized bodies.

(Article 3)

No entry tax is collected in places, performances and parties where entry is for free, whether the beneficiary offers food, drinks and services or not.

Nevertheless; the tax on parties 'entry fee – which is stated in article no. 8 in the attached table – is to be collected according to that table. This also should be applied on all entry 'fees of night clubs or casinos or hotels or floating boats when unregistered singing, musical or dancing shows or any other entertaining performances are presented in these places.

(Article 4)

The tax is estimated according to the entry fee, and is fully collected on reduced tickets.

(Article 5)

The tax required is collected from the audience by the beneficiaries of the places, performances, and parties submitting to this law. The beneficiary is to pay the tax at the same day of collecting entry fee.

(Article 6)

The following categories are exempted from entry fee tax:

- 1- Films and videos presented in cultural palaces, where entry fee is no more than one pound.
- 2- Artistic shows presented by the state's ensembles and troupes, which are determined according to the decision of the minister of culture in agreement with the minister of finance.
- 3- National or international performances, parties and festivals determined by the Cabinet.
- 4- Performances and parties held for achieving public interest, which are held according to the decision of the minister of finance in agreement with the specialized minister, and according to the provisions stated in the executive regulation of this law.
- 5- Parties held by the authorities working in the field of youth care, where entry fee is no more than one pound.

(Article 7)

Beneficiaries of temporal shows and parties- held in places owned by others, and not allocated normally for presenting such shows and parties permanently - are to deposit a pledge or to present an insurance letter or a banking check or payable check from one of the authorized banks equals to the due value of the tax on the tickets presented to be sealed on the basis of the full place 'capacity. The due tax is to be paid within three days starting from the date of presenting the show or the party.

(Article 8)

The beneficiary or anyone who contracts with a normal or abstract person- to hold a show or a party or a series of shows or parties- is to inform the authority competent in the assessment and collection of the tax according to the conditions stated in the executive regulation. In case of not informing the authority in the determined time, and in case of holding the show or party in a place in which there are no classes of

seats, the tax is estimated according to the whole number of seats and in its highest categories.

(Article 9)

The tax and the compensation stated in this law should have privilege over the revenues of the place, the performance, the party, the used movables and the entire beneficiary's money. The dues are collected according to this law by administrative seizure.

(Article 10)

The employees who execute the rules of this law – who are determined by the decision of the minister of justice in agreement with the minister of finance – have the competences of judicial receivers concerning the violations of this law, its executive regulation and the other decisions concerning its execution. They also will take the procedures stated in this concern. Those employees – for fulfilling their mission – have the right to enter funfair places, performances' places and places of entertainment parties, or the headquarter of the place in order to permanently supervise the dues and the collections of the tax, in addition to the financial operations related to each performance or party.

(Article 11)

The employees mentioned in the previous article should have at their disposal account books, tickets groups, seats maps and the boxes in which the coupons of the tickets that are submitted at the entry are kept. They also have the right to inspect all the documents related to performances and parties, in addition to the tickets, permits and subscriptions that the audiences have. They also have the right to ask for a detailed revenue report according to the categories of entry fee.

In case one or more of the documents mentioned above were not presented; the tax is estimated according to the full number of seats in the class or classes that their documents were not presented.

(Article 12)

Without breaching any other more intensive penalty stated by any other law, the one who did not inform the specified body as mentioned in "article 8" of this law at the due time, or refrained from presenting the data acquired by the competent employees or presented untrue data, or resisted, prevented, or tried to prevent those employees from doing their work – will have to pay a fine which is no less than 200 pounds, and no more than 2000 pounds.

Also submits to this penalty the one who sold or distributed tickets that were not sealed by the tax seal or acted in certain ways with the intention not to pay the tax or to reduce it, or to delay the payment or to breach any of the rules of this law.

In all cases, the violator has to pay the due tax or the rest of it with an increase of 10% of the value of the sum of money which he is obliged to pay for every day of delay, with the maximum of 10 days.

(Article 13)

All ministers, everyone in his field of concern, have to apply this law. The ministry of finance has to issue his executive regulation within 30 days at most starting from the issue date.

(Article 14)

Law no. 221 for the year 1951 - of imposing a tax on theatres other places of entertainment and funfairs - is to be cancelled. Also law no. 5 for the year 1980 of some rules related to the taxes imposed on cinemas is to be cancelled. Any judgment that breaches one of the rules of this law is to be cancelled, as well as every exemption of this tax wherever mentioned in any other law.

(Article 15)

This law is to be published in the formal newspaper, and to be activated the day after it is publish.

This law is to be sealed by the state's seal, and to be executed as one of its laws.

Issued by the presidency in 7th Safar, 1420 hejri (23rd May 1999)

Hosni Mubarak

Statement	Tax category
<p>First: cinema:</p> <p>1- The performances of Egyptian films, joint production films between Egyptians and foreigners and foreign film that is presented with the Egyptian film in one performance.</p> <p>2- Performances of foreign films.</p>	<p>5% of entry fee</p> <p>20% of entry fee</p>
<p>Second: Theatre and circus:</p> <p>1- Theatre performances</p> <p>2- Opera and ballet performances</p> <p>3- Circus performances</p>	<p>10% of entry fee</p> <p>5% of entry fee</p> <p>5% of entry fee</p>
<p>Third: Parties and places of entertainment:</p> <p>1- Gardens of places of entertainment</p> <p>2- Public parties held in clubs.</p> <p>3- Skiing arenas</p> <p>4- Mechanic and electric games</p> <p>5- Magic and magician games.</p> <p>6- Car race, boat race, flying, horse race, and places of hunting pigeons</p> <p>7- Video shows with entry fee</p> <p>8- Tea parties accompanied with music or dancing and mechanical or sound music parties. Also entering night clubs or casinos or hotels or floating boats whenever unregistered musical or singing shows are being presented in them, or any other entertaining performances.</p> <p>9- Disco parties and other various dancing parties</p> <p>10- Parties of Symphonic Orchestra and bands of Arabic music.</p>	<p>10% of entry fee</p> <p>20% of entry fee</p> <p>25% of entry fee</p> <p>25% of entry fee</p> <p>30% of entry fee</p> <p>5% of entry fee</p>

<p>11- Any other places of entertainment and amusement.</p> <p>The higher constitutional court decided that the term 11 of "third" of the table attached to law no. 24 for the year 1999 of imposing a tax on entry fee of theatres and other places of entertainment is unconstitutional. Also the court decided the invalidation of term 11 of "third" of article 17 of the executive regulation of the previously mentioned law, which was issued by the decision of the ministry of finance no. 765 for the year 1999 at the public session held on Sunday 8th of February 2004 (17th of Zi Elhega 1424 higri) "in case no. 1433 for the year 2000 misdemeanor).</p>	<p>20% of entry fee</p>
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