



LAWS OF KENYA

ENTERTAINMENTS TAX ACT

CHAPTER 479

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CHAPTER 479

ENTERTAINMENTS TAX ACT
ARRANGEMENT OF SECTIONS

Section

1. Short title.
2. Interpretation.
3. Tax on admission to entertainments.
4. Method of payment of tax.
5. Penalty for admission of person without payment of tax.
6. Tax chargeable in respect of each person.
7. Tax on admission by subscription.
8. Recovery of tax.
9. Exemption of certain entertainments.
10. Regulations.
11. Power of entry and inspection.
12. Power to waive tax.
13. Tax to be revenue of Government.
14. Repeal.

SCHEDULE

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DELETED

CHAPTER 479
ENTERTAINMENTS TAX ACT

[Date of assent: 27th December, 1950.]

[Date of commencement: 1st January, 1951.]

An Act of Parliament to make provision for the imposition and recovery of a tax in respect of entertainments, and for matters incidental thereto and connected therewith

[Act No. 63 of 1950; Act No. 14 of 1957, Act No. 50 of 1958, Act No. 39 of 1959, Act No. 28 of 1961, L.N. 624/1963, L.N. 2/1964, L.N. 193/1965, Act No. 10 of 1972, Act No. 11 of 1976, Act No. 13 of 1979, Act No. 6 of 1981, Act No. 10 of 1988, Act No. 8 of 1991.]

1. Short title

This Act may be cited as the Entertainments Tax Act.

2. Interpretation

In this Act, except where the context otherwise requires—

“**admission**” means admission as a spectator or one of an audience and includes an admission to a ball or dance;

“**admission to an entertainment**” includes admission to a place in which the entertainment is held;

“**amateur sport**” *deleted by Act No. 14 of 1957;*

“**collector**” means a District Commissioner, a Revenue Officer or any person appointed in writing by a District Commissioner to be a collector for the purposes of this Act;

“**entertainment**” includes an exhibition, performance or amusement to which persons are admitted for payment, but does not include the following—

- (a) entertainment offered by persons registered for value added tax purposes by the Commissioner of Value Added Tax under the Value Added Tax Act, 1989 (No. 7 of 1989);
- (b) stage plays and performances which are conducted by educational institutions approved by the Minister for the time being responsible for Education as part of learning; or
- (c) sports, games or cultural performances conducted under the auspices of the Ministry of Culture and Social Services;

“**payment for admission**” includes any payment 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 involving tax or more tax is required;

“**proprietor**” in relation to an entertainment includes a person responsible for the management thereof and a person on whose behalf payments for admission to an entertainment are received.

[Act No. 14 of 1957, s. 2, Act No. 50 of 1958, s. 2, Act No. 39 of 1959, s. 2, L.N. 624/1963, s. 2, L.N. 193/1965, s. 2, Act No. 6 of 1981, s. 6, Act No. 10 of 1988, s. 40, Act No. 8 of 1991, s. 80.]

3. Tax on admission to entertainments

Except as otherwise provided in this Act, there shall be charged, levied and paid on all payments for admission to an entertainment a tax (in this Act referred to as entertainments tax) at the rate of eighteen *per centum*.

[L.N. 193/1965, s. 2, Act No. 8 of 1991, s. 80.]

4. Method of payment of tax

No person shall be admitted for payment to an entertainment in respect of which the payment is subject to entertainments tax except—

- (a) with a ticket stamped with an entertainments tax stamp denoting that the appropriate entertainments tax has been paid; or
- (b) with a ticket purchased from a collector, denoting the appropriate entertainments tax payable thereon; or
- (c) in special cases with the approval of a collector, through a barrier which or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements approved by a collector for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by a collector for the payment of entertainments tax.

[Act No. 50 of 1958, s. 3, L.N. 193/1965, s. 2.]

5. Penalty for admission of person without payment of tax

If a person is admitted for payment to a place of entertainment and section 4 is not complied with, the proprietor of the entertainment to which he is admitted shall be guilty of an offence and liable to a fine not exceeding two thousand shillings or to imprisonment for a term not exceeding six months, and shall, in addition, be liable to pay any entertainments tax which should have been paid.

[L.N. 193/1965, s. 2.]

6. Tax chargeable in respect of each person

Entertainments tax shall be charged in respect of each person admitted for payment and, in the case of admission by stamped ticket or by a ticket purchased from a collector, shall be paid by means of the stamp on the ticket or by the purchase of the ticket, as the case may be, and in the case of admission otherwise than by stamped ticket or ticket, purchased shall be calculated and paid on the number of admissions.

[Act No. 50 of 1958, s. 4, L.N. 193/1965, s. 2.]

7. Tax on admission by subscription

Entertainments tax, in the case of admission otherwise than by stamped ticket purchased from the collector, shall be recoverable from the proprietor as a civil debt.

[Act No. 50 of 1958, s. 4, L.N. 193/1965, s. 2.]

8. Recovery of tax

Where the payment for admission is made by means of a lump sum paid as a subscription or contribution to a club, association or society, or is for a season ticket or for the right of admission to a series of entertainments or to an entertainment

Entertainments Tax

during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum:

Provided that, where a collector is satisfied that the payment of a lump sum or a payment for a ticket represents payment for privileges, rights or purposes other than the admission to the entertainment, entertainments tax shall be charged on such an amount as appears to a collector to represent the right of admission to entertainments in respect of which entertainments tax is payable.

[Act No. 50 of 1958, s. 4, L.N. 193/1965, s. 2.]

9. Exemption of certain entertainments

(1) Entertainments tax shall not be charged on payment for admission to an entertainment in respect of which a District Commissioner is satisfied, on application made to him in writing before the date of the entertainment—

- (a) that the net proceeds thereof will be applied to public purposes of a charitable, philanthropic, educational, medical, scientific or cultural nature; or
- (b) that the entertainment is organized by a society which is not established or conducted for profit, and that the objects of the society are of a charitable, philanthropic, educational, medical, scientific or cultural nature, and that the entertainment is in furtherance of those objects.

(2) For the purposes of subsection (1)(a), “**net proceeds**” means either the gross proceeds less the expenses of promoting the entertainment, or one-half of the gross proceeds, whichever is the greater.

(3) Every exemption under this section shall be certified in writing by a District Commissioner.

(4) In granting a certificate under this section, a District Commissioner may impose such conditions, to be specified in the certificate, as he may think proper, and a breach of any such condition shall render the certificate void.

[Act No. 50 of 1958, s. 5, L.N. 624/1963, s. 4, L.N. 193/1965, s. 2.]

10. Regulations

(1) The Minister may make regulations generally for carrying into effect the provisions of this Act.

(2) Regulations made under subsection (1) may, without prejudice to the generality of the powers thereby conferred, provide for—

- (a) securing the payment of entertainments tax;
- (b) the supply and use of stamps, of stamped tickets and of tickets referred to in section 4(b), or for the stamping of tickets sent to be stamped;
- (c) securing the defacement of stamps, when used;
- (d) the use of tickets covering the admission of more than one person and the calculation of the entertainments tax thereon;
- (e) the payment of entertainments tax on the transfer from one part of a place of entertainment to another;

Entertainments Tax

- (f) controlling the use of barriers or mechanical contrivances (including the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances.

[Act No. 28 of 1961, Sch., L.N. 624/1963, s. 5, L.N. 193/1965, s. 2.]

11. Power of entry and inspection

(1) A police officer not below the rank of Assistant Inspector, a collector and a person authorized in writing for the purpose by a collector may enter any place of entertainment while an entertainment is proceeding, and may enter a place ordinarily used as a place of entertainment at any reasonable time, for the purpose of ascertaining whether or not the provisions of this Act and of any regulations made under this Act are being complied with.

(2) A person who prevents or obstructs the entry of a police officer or other person duly authorized shall be guilty of an offence and liable to a fine not exceeding one thousand shillings or to imprisonment for a term not exceeding six months.

[Act No. 50 of 1958, s. 6, L.N. 193/1965, s. 2.]

12. Power to waive tax

The Treasury may waive the payment of entertainments tax on payment for admission to an entertainment to which section 9 is not applicable.

[Act No. 50 of 1958, s. 7, L.N. 624/1963, s. 6, L.N. 193/1965, s. 2.]

13. Tax to be revenue of Government

All entertainments tax collected or levied under this Act shall be revenue of the Government.

[L.N. 193/1965, s. 3.]

14. Repeal

The Entertainments Tax Act is repealed.

SCHEDULE
RATES OF TAX

(a) does not exceed Sh. 5	Sh. Nil
(b) exceeds Sh. 5 but does not exceed Sh. 10	1
(c) exceeds Sh. 10 but does not exceed Sh. 15	2
(d) exceeds Sh. 15 but does not exceed Sh. 20	3
(e) exceeds Sh. 20 but does not exceed Sh. 25	4
(f) exceeds Sh. 25 but does not exceed Sh. 30	5
(g) exceeds Sh. 30 but does not exceed Sh. 50	8
(h) exceeds Sh. 50 but does not exceed Sh. 75	20
(i) exceeds Sh. 75	30

[Act No. 38 of 1959, s. 3, L.N. 193/1965, s. 2, Act No. 10 of 1972, s. 2, Act No. 11 of 1976, s. 4, Act No. 13 of 1979, s. 8, Act No. 10 of 1988, s. 40]

Entertainments Tax

SCHEDULE

Deleted by Act No. 8 of 1991, s. 80.

[Act No. 39 of 1959, s. 3, L.N. 193/1965, s. 2, Act No. 10 of 1972, s. 2, Act No. 11 of 1976, s. 4,
Act No. 13 of 1979, s. 8, Act No. 10 of 1988, s. 40.]

