

# CHAPTER S7- SOCIAL FUNCTIONS (CONTROL) LAW

## ARRANGEMENT OF SECTIONS

### SECTION

1. Short title.
2. Interpretation.
3. Imposition of social function tax.
4. Exemptions.
5. Offence and penalties.
6. Powers of arrest.

### SCHEDULE

#### *Forms*

## SOCIAL FUNCTIONS (CONTROL) LAW

A Law to tax and control social functions publicly organised in the State.

[KWS 11 of 1984, No. 4 of 2006.]

[Date of commencement: 1st June, 1984]

### 1. Short title

This Law may be cited as the Social Functions (Control) Law.

### 2. Interpretation

In this Law, unless the context otherwise requires—

[KWS 9 of 1984.]

"appropriate authority" means the Board of Internal Revenue or its agent;

"bandleader" means the leader or any person in apparent control of a band engaged to play at a social function to which this Law applies;

"operator" means any person in apparent control of musical appliance using an amplifier;

"private party" means a party or social functions held within a dwelling house;

"social function" means an assembly or group of people participating in a social event

including wedding, reception, outing or wake-keeping for deceased persons,

house-warming, chieftaincy installations, graduation and the like, but does not include a private party; and

**"the government"** means the Federal Government, the government of a State and includes a Local Government;

**"the State"** means the Kwara State of Nigeria.

### **3. Imposition of social function tax**

(1) No person shall organise or hold a social function to which this Law applies unless a permit in respect thereof has been obtained from the appropriate authority by the organiser or holder of such a social function.

(2) An application for a permit to hold a social function shall be as in Form A of the Schedule hereto.

[Form A.]

(3) The fee for permit to hold a social function shall be one thousand naira.

[No. 4 of 2006.]

(4) Where a musical band or a musical appliance using an amplifier is to be conducted at a social function, the band leader or the operator of such a musical appliance using an amplifier, as the case may be, shall pay the prescribed fee as in Form B of the Schedule to this Law.

[Form B.]

(5) An application for a permit shall be made to the office of the Board of Internal Revenue nearest to the applicant.

[Form C]

(6) Permit to hold or organise a social function under this Law shall be as in Form C of the Schedule to this Law.

### **4. Exemptions**

(1) The following social functions shall be exempted from the provisions of this Law—

(a) social functions organised by the Government;

- (b) social functions for a philanthropic or charitable purpose;
- (c) social functions of an educational character organised by an educational institution;
- (d) social functions provided for sporting, artistic, literary or scientific purposes by a society, institution or committee not conducted or established for profit; and
- (e) social function of a religious nature.

(2) Notwithstanding the provisions of subsection (1) of this section, the appropriate authority may exempt any individual or group of individuals from the provisions of this Law.

## 5. Offence and penalties

Any person who contravenes any of the provisions of section 3 of this Law, shall be guilty of an offence and liable on conviction to a fine of two thousand naira or to imprisonment for a term of three months or to both such fine and imprisonment.

[No. 4 of 2006.]

## 6. Powers of arrest

Any person or body of persons found committing any offence under the provisions of this Law may be arrested without warrant by a police officer or such other person authorised by law to arrest.

## SCHEDULE

[Section 3 (2).]

## FORM A

[No. 4 of 2006.]

## SOCIAL FUNCTIONS (CONTROL) LAW

### *Application Form for the Holding of a Social Function*

To: The Board of Internal Revenue Office at

.....

Application is hereby made for the holding of a social function as follows:

Name of holder of social function

.....

.....  
.....

Address of holder

.....

Event being held

.....

Name of band

.....

Name of bandleader

.....

Name of Operator of musical appliance with amplifier

.....

.....

.....

Address or place at which social function is to be held

.....

.....

.....

Date on which the social function is to be held

.....

.....

.....

Date of application

.....

Fee Paid: N1,00

0.00.

.....

*Signature of Organiser or Holder*

FORM B  
[Section 3 (4).]  
[No. 4 of 2006.]

*Fees Payable*

Bandleader	Operator of Musical Appliance
N2,000.00	N1,000.00

FORM C  
[Section 3 (6).]

SOCIAL FUNCTIONS (CONTROL) LAW

*Permit to hold a Social Function*

Permit is hereby granted to

.....  
.....  
.....

of

.....

for the purpose of holding

.....

*(describe type of social function)*

at

.....

on

.....

Particulars of payment by the holder

.....  
.....  
.....

Particulars of payment by Bandleader or Operator of musical appliance

.....  
.....  
.....  
.....  
.....

Date

.....

.....

*Signature of Revenue Officer*

## CHAPTER S7

### SOCIAL FUNCTIONS (CONTROL) LAW

#### SUBSIDIARY LEGISLATION

*No Subsidiary Legislation*

