

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