



LAWS OF KENYA

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**ENTERTAINMENTS TAX ACT**

CHAPTER 479

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**CHAPTER 479**

**ENTERTAINMENTS TAX ACT**  
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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.]