

SPECIAL ISSUE

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ISIOLO COUNTY BILLS, 2018

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THE ISIOLO COUNTY REVENUE ADMINISTRATION BILL, 2018**A Bill for**

AN ACT of the County Assembly of Isiolo to provide for the general administration of taxation laws and other revenue raising laws, and for related purposes

ENACTED by County Assembly of Isiolo as follows—

PART I—PRELIMINARY MATTERS**Short title and Commencement**

1. This Act may be cited as the Isiolo County Revenue Administration Act, 2018 and shall come into force upon publication in the *Gazette*.

Interpretation

2. In this Act, unless the context otherwise requires—

“county government” means Isiolo County Government;

“county public officer” has the same meaning as in the County Governments Act, 2012;

“county receiver of revenue” means the person holding or acting in the office of the county revenue receiver established by section 3;

“premises” includes;

- (a) any part of a building or structure;
- (b) any part of a vehicle or vessel; and
- (c) an area of land.

“prescribed” means prescribed by the rules made under this Act;

“rate” means a rate imposed under the Isiolo County Rating Act, 2015;

“revenue law” means —

- (a) this Act; or
- (b) the Isiolo County Rating Act; or
- (c) the Isiolo County Trade License Act; or
- (d) the Act providing for annual county finances;
- (e) any other Act imposing an entertainment tax or any other tax that is payable to the County Government;
- (f) any Act or other law providing for the payment to the County

Government of fees or charges for services provided; or

(g) any other prescribed law;

“revenue payer” means a person liable to pay a rate, tax, fee or charge to the county government under a revenue law.

“relevant person” means—

(a) a revenue payer; or

(b) an employee or agent of the revenue payer; or

(c) any other person whom the county revenue collector believes on reasonable grounds may be able to assist in determining the liability (if any) of the revenue payer to pay a rate, tax, fee or charge payable under a revenue law.

PART II—ADMINISTRATION OF REVENUE LAWS

Receiver of Revenue

3. (1) There is established an office of the County Receiver of Revenue.

(2) The County Government may appoint a County Public Officer or any other person as the county receiver of revenue, including acting as the County Revenue Collector.

Functions and Powers of Receiver of Revenue

4. (1) The County Receiver of Revenue—

(a) is responsible for the administration and enforcement of revenue laws and for that purpose to assess, collect and account for all rates, taxes, fees and charges payable by or under any of those laws;

(b) advises the County Government on all matters relating to the administration and enforcement of county revenue laws, and the assessment and collection of rates, taxes, fees and charges under those laws; and

(c) must perform such other functions as the County Government directs.

(2) The receiver of revenue has such powers as may be provided for under the revenue laws.

Delegation of functions and powers

5. The County Revenue Receiver may, by instrument in writing, delegate all or any of their functions or powers under any revenue law to a county public officer, except this power of delegation.

Agreement in relation to revenue collection

6. The County Government may enter into an agreement authorizing a person to collect rates, taxes, fees and charges payable under revenue laws on such terms and conditions as are specified in the agreement.

Annual report

7. (1) The receiver of revenue shall prepare an annual report on the operation and administration of all revenue laws.

(2) The receiver of revenue shall submit the annual report to the County Executive Committee Member responsible for finance within 60 days after the end of the year to which the report relates.

(3) The County Executive Member responsible for finance shall table the annual report in the County Assembly within 30 days of the receipt of the report in accordance to sub-section (2) above.

Access, Inspection and other powers

8. (1) For the purpose of determining the liability (if any) of a revenue payer to pay a rate, tax, fee or charge payable under a revenue law, the receiver of revenue has full and free access to any premises of, or in the custody or control of, a relevant person and may, at all reasonable times, exercise all or any of the following powers—

- (a) enter and inspect those premises and any goods in or on those premises, including opening any packaging or containers that may contain goods;
- (b) obtain, copy and print information or data from any computer system in or on those premises and retain all information and data that is obtained, copied or printed;
- (c) take extracts from or copies of any books, accounts, records and other documents in or on those premises and retain all extracts or copies taken.

(2) If the county Revenue Collector is of the view that it is impractical to exercise any of the powers under paragraph (1) (a), (b) or (c), the county revenue collector may remove all or any of the things referred to in that paragraph to offices of the County Government for such time as is reasonably necessary to determine a revenue payer's liability to pay.

(3) A relevant person must give all reasonable assistance to the county revenue collector so as to allow him or her to exercise all or any of his or her powers under this section.

- (4) If a person—
 - (a) fails or refuses to provide access to premises required by the county revenue collector; or
 - (b) obstructs or hinders the receiver of revenue in the discharge of duties under paragraphs (1) (a), (b) or (c); the person commits an offence punishable on conviction by a fine not exceeding fifty thousand shillings.

Seizure of property required as evidence

9. (1) The receiver of revenue may take into his or her possession any property, other than land, that may be required as evidence in a court for proceedings to be brought under this Act or any other revenue law.

(2) When property is no longer required under subsection (1), the property must be returned as soon as practical to the person entitled to it.

PART IV—GENERAL PROVISIONS

Identification

10. (1) In performing any function or exercising any power under this Act, the receiver of revenue must produce written identification establishing their position if requested by any person.

(2) In performing any function or exercising any power under this part, a delegate of the receiver of revenue must produce written identification establishing their position as the receiver of revenue delegate if requested by any person.

Revenue Register

11. (1) The county receiver of revenue must establish and maintain a revenue register available for inspection by the public during Government office hours.

(2) The register must contain the prescribed information and may be kept in such form as the county receiver of revenue decides from time to time.

Approved forms

12. The receiver of revenue may approve forms for the purposes of a revenue law.

Offences

13. (1) Any person required to deduct or collect any revenue pursuant to this Act shall collect or deduct such revenue and remit it to the County Government on or before the twentieth day of the month next following the month in which the revenue falls due.

(2) If any person fails to remit any revenue in accordance with subsection (1) on or before the due date, a penalty of twenty percent of the amount due shall become due and payable, and thereafter an interest of two percent per month or part thereof until the amounts are remitted in full.

(3) A person who contravenes subsections (1) or (2) commits an offence.

(4) If a person contravenes or fails to comply with any provision of this Act, the person commits an offence against this Act and, unless another penalty is expressly provided by this Act for that offence, the person is liable on conviction to a fine not exceeding one hundred thousand shillings.

Publication and Service of documents

14. (1) Any document required to be published under a revenue law may be published by advertisement in the county gazette and in one or more newspapers circulating in the county.

(2) Any document required or authorized to be sent or served under or for the purposes of a revenue law may be sent or served—

- (a) by delivering it to the person to or on whom it is to be sent or served;
- (b) by leaving it at the usual or last known place of abode or business of that person, or, in the case of a company, at its registered office;
- (c) by ordinary or registered post;
- (d) by emailing it to the person; or
- (e) any method which may be prescribed.

(3) However, if the receiver of revenue having attempted to send or serve a document by one of the methods provided under subsection (2) and is satisfied that such notice has not been received by the person to whom it was addressed, the receiver of revenue may advertise, in the manner provided in subsection (1), the general purport of such document, and upon such advertising the document is be deemed to have been received by that person.

(4) An advertisement referred to in subsection (3) may refer to one or more documents and to one or more rateable owners.

(5) Any document under a revenue law required or authorized to be served on the owner or occupier of any premises may be addressed by the description “owner” or “occupier” of the premises (naming them), without further name or description.

Guidelines

15. The receiver of revenue may issue guidelines for the purpose of a revenue law.

Regulations

16. The County Executive Member Responsible for finance may make Regulations generally for the better carrying out of the provisions and purposes of this Act.

MEMORANDUM OF OBJECTS AND REASONS

The Bill provides for the general administration of taxation laws and other revenue raising laws, and for related purposes.

PART I—provides for preliminary matters and includes the short title, commencement and interpretation.

PART II—provides for the following; county revenue collector, functions and powers of county revenue collector; delegation of functions and powers; agreement in relation to revenue collection and annual report.

PART III—is on records and information of revenue payers and contains books, accounts and records to be made and kept; providing information and evidence; access, inspection and other powers and seizure of property required as evidence.

PART IV—is on general provisions. It provides for: identification; revenue register; approved forms; general penalty for offence; publication and service of notices and other documents; guidelines and Regulations.

Dated the 2nd July, 2018

NURA DIBA,
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