

SPECIAL ISSUE

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA

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ACTS, 2014

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THE KISII COUNTY REVENUE ADMINISTRATION ACT, 2014

No. 8 of 2014

Date of Assent: 7th November, 2014

Date of Commencement: 14th November, 2014

ARRANGEMENT OF SECTIONS

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2014

**THE KISII COUNTY REVENUE ADMINISTRATION
ACT, 2014**

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

ENACTED by the Kisii County Assembly as
follows—

PART I—PRELIMINARY

1. This Act may be cited as the Kisii County Revenue
Administration Act, 2014.

Short Title and
Commencement.

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

Interpretation.

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

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

“premises” includes;

- (a) any part of a building or structure; and
- (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 Kisii County
Rating Act, 2014;

“revenue law” means—

- (a) this Act; or
- (b) the County Rating Act; or
- (c) the County Trade Licence 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

3.(1) There is established an office of the county revenue collector.

County revenue collector.

(2) The county government may appoint a county public officer or any other person as the county revenue collector, including acting as the county revenue collector.

4.(1) The county revenue collector—

Functions and powers of county revenue collector

(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; and

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

(2) The county revenue collector has such powers as are provided for under the revenue laws.

5. The county revenue collector 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.

Delegation of functions and powers.

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.

Agreement in relation to revenue collection.

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

Annual report.

(2) The county revenue collector shall give the annual report to the county executive member responsible for finance within 90 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 as soon as practicable.

PART III—RECORDS AND INFORMATION OF REVENUE PAYERS

8. (1) A revenue payer shall make and keep such books, accounts and records as are reasonably necessary to determine the revenue payer's liability to pay rates, taxes, fees or charges under a revenue law for a period of at least 7 years after the completion of the transactions to which they relate.

Books, accounts and records to be made and kept.

(2) The county revenue collector may, by notice in writing, given to a revenue payer direct the revenue payer as to the books, accounts and records the revenue payer is required to make and keep.

(3) If a revenue payer fails to comply with subsection (1) or a notice under subsection (2), the revenue payer commits an offence punishable on conviction by a fine not exceeding—

(a) in the case of an individual one hundred thousand shillings; or

(b) in any other case five hundred thousand shillings.

9. (1) For the purposes of determining the liability (if any) of a revenue payer to pay a rate, tax, fee or charge payable under a revenue law, the county revenue collector

Providing information and evidence.

may, by notice in writing, given to a relevant person require the relevant person to do either or both of the following—

- (a) provide the county revenue collector with such information as the county revenue collector requires;
- (b) attend and give evidence before the county revenue collector, including on oath administered by the county revenue collector.

(2) If a person fails to comply with a notice under subsection (1), the person commits an offence punishable on conviction by a fine not exceeding One Hundred Thousand shillings.

10. (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 county revenue collector 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:

Access, inspection
and other 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 shall 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—

may, by notice in writing, given to a relevant person require the relevant person to do either or both of the following—

- (a) provide the county revenue collector with such information as the county revenue collector requires;
- (b) attend and give evidence before the county revenue collector, including on oath administered by the county revenue collector.

(2) If a person fails to comply with a notice under subsection (1), the person commits an offence punishable on conviction by a fine not exceeding One Hundred Thousand shillings.

10. (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 county revenue collector 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:

Access, inspection
and other 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 shall 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—

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 county revenue collector 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 county revenue collector 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.

17. The county revenue collector may issue guidelines for the purposes of a revenue law.

Guidelines .

18. The county executive committee member responsible for finance may make rules generally for the better carrying out of the provisions and purposes of this Act.

Rules.

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