



REPUBLIC OF KENYA

KISUMU COUNTY GAZETTE SUPPLEMENT

ACTS, 2013

NAIROBI, 18th October, 2013

CONTENT

Acts—

PAGE

The Kisumu County Provision Collection of Revenue Act, 2013

7

**THE KISUMU COUNTY PROVISIONAL COLLECTION OF
REVENUE ACT, 2013**

No 2 of 2013

Date of Assent 16th October, 2013

Commencement Date 30th October, 2013

ARRANGEMENT OF CLAUSE

Clause

PART I-PRELIMINARY

1-Short title and commencement

PART II-PROVISIONAL COLLECTION ORDERS

2-Making of provisional collection orders

3-Duration of orders

4-Refund of Excess tax

5-Power to amend orders and make subsidiary legislation

THE KISUMU COUNTY PROVISIONAL COLLECTION OF REVENUE ACT, 2013

AN ACT of the Kisumu County Assembly to give statutory effect for limited periods to orders of the Executive Committee Member for Finance imposing any new tax or duty or rate of tax or duty, or creating any new allowance, or altering or removing any existing tax or duty, or any such rate or allowance and for connected purposes

ENACTED by the County Assembly of Kisumu County as follows—

PART 1 - PRELIMINARY

This Act may be cited as the Kisumu County Provisional Collection of Revenue Act, 2013

PART II – PROVISIONAL COLLECTION ORDERS

If a Bill is published in the Gazette whereby, if such Bill were passed into law, any tax or duty, or any rate, allowance or administrative or general provision in respect thereof, would be imposed, created, altered or removed, the Executive Committee Member for Finance may, subject to this Act and notwithstanding the provisions of any other written law relating to taxes and duties, make an order that all or any specified provisions of the Bill relating to taxes or duties shall have effect as if the Bill were passed into law

Every order made under this Act shall come into force on a day to be named therein, and, without prejudice to the power to cancel it at any time, shall cease to have effect-

If the Bill in respect of which the order is made is not introduced into the Assembly within four months of the making of the order, or

On rejection by the Assembly of the Bill in respect of which the order was made, or on the withdrawal of the Bill, or on the consideration of the Bill by the Assembly being adjourned sine die, or

On the expiration of six months after the date on which the order is expressed to come into force, or

Short title and
commencement

Making of
provisional collection
orders

Duration of orders

2013

Kisumu County Provisional Collection of Revenue

No 2

On such Bill, with or without modification becoming law

Provided that the Executive Committee member for Finance may by order, with the approval of the Assembly signified by resolution, declare that the period referred to in paragraph 9(c) shall be extended for such period as may be specified in the order

Without prejudice to any provision of any law for the time being in the force relating to the collection of any tax or duty, being a provision enabling a refund to be made of any tax or duty paid in compliance with such law and any order made under this Act in excess of any tax or duty payable immediately after such order has ceased to have effect, any such excess may, if it has not been so refunded, or to the extent to which it had not been so refunded, be refunded by being charged on and paid out of the county revenue fund

Refund of excess tax
or duty

Where any provision of a Bill are for the time being in effect by virtue of an order made under section 2, the Executive Committee Member for Finance may, by further order –

Power to amend
orders and make
subsidiary
legislation

Amend such provisions,

make any subsidiary legislation that could have been made had such provision been passed into law, and any such further order shall be subject to the provision of section 3

Provided that in the event of the first mentioned order ceasing to have effect pursuant to paragraph (d) of section 3, any subsidiary legislation made under paragraph (b) of this section shall continue in force as if made under the Bill as enacted

(3) for the purpose of article 94(6) of the Constitution-

- (a) the purpose and objective of the delegation under this section is to enable the Executive Committee Member for Finance to make regulations to bring into effect provisions relating to collection of revenue due to the County Government

No 2***Kisumu County Provisional Collection of Revenue***

- (b) the regulations made under this section shall be of such nature, scope and within the limits as specified under this section
- (c) the principles and standards applicable to the regulations made under this section are those set out in the Interpretation and General Provisions Act (Cap 2) and the Statutory Instrument Act, 2013