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THE LAMU COUNTY REVENUE ADMINISTRATION ACT, 2015

No. 9 of 2015

AN ACT of the County Assembly of Lamu to provide for the general administration of county taxation laws and other revenue raising laws and for related purposes.

ENACTED by County Assembly of Lamu as follows —

PART I — PRELIMINARY

Short Title and Commencement.

1. (1) This Act may be cited as the Lamu County Revenue Administration Act, 2015;

(2) This Act shall come into operation on the date that, the Executive Committee Member responsible for finance may appoint and publish in the *Kenya Gazette*.

Interpretation.

2. In this Act unless the context otherwise requires—

“County public officer” means any person appointed by the county government and holding or acting in any county public office whether paid, unpaid, or on contractual or permanent terms but does not include a person engaged on a part-time basis in a county public body paid at an hourly or daily rate.

“County Receiver of Revenue” means the Chief Officer for finance, appointed by the County Executive Committee Member for finance under Section 157 of the Public Finance Management Act, 2012;

“Premises” includes—

- (a) Any part of a building or structure; or
- (b) Any part of a vehicle or vessel; or
- (c) An area of land.

“Prescribed” means stipulated by the rules made under this Act;

“Rate” means a rate imposed under this Act;

“Revenue law” means—

- (a) this Act; or
- (b) the Lamu County Valuation and Rating Act;
or
- (c) the Lamu 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; or
- (f) any Act or other law providing for payment to the county government for 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 Receiver of Revenue believe may be able to assist in determining the liability of the revenue payer to pay a rate, tax, fee or charge payable under a revenue law.

PART II — ADMINISTRATION OF REVENUE LAWS

County receiver of revenue.

3. The County Executive Committee Member responsible for Finance shall in writing appoint the County Receiver of Revenue.

Functions and powers of County receiver of revenue.

4. (1) The County Receiver of Revenue shall—
- (a) be responsible for the administration and enforcement of revenue laws and for that purpose shall assess, collect and account for all rates, taxes, fee and charges payable by or under any of those laws; and
 - (b) advise 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) perform such other function as the County Government directs.

(2) The County Receiver of Revenue has such other powers as are provided for under the Revenue laws.

Delegation of functions.

5. The County Receiver of Revenue may by instrument in writing, delegate and powers all or any of the functions or powers under any revenue law to a county.

Revenue collection agreement.

6. The County Government may enter into an agreement authorising a person or agency 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 County Receiver of Revenue shall prepare an annual report on the operation and administration of all revenue laws.

(2) The County Receiver of Revenue shall present the annual report to the County Executive Committee member responsible for finance within 90 days after the end of the financial year.

(3) The County Executive Committee member responsible for finance shall table the annual report in the County Assembly within 21 days on receipt of the report from the County Receiver of Revenue.

PART III — RECORDS AND INFORMATION OF REVENUE PAYERS

Keeping of records.

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 seven (7) years after the completion of the transactions to which they relate.

(2) The County Receiver of Revenue 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 to imprisonment for a term of not more than six months or 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.

Providing information and evidence.

9. (1) For the purpose of determining the liability of a revenue payer to pay a rate, tax, fee or charge payable under a revenue law, the County Receiver of Revenue may, by notice in writing given to a relevant person require that person to do either or both of the following—

- (a) provide the County Receiver of Revenue with such information as the County Receiver of Revenue requires;
- (b) attend and give evidence before the County Receiver of Revenue including on oath administered by the County Receiver of Revenue.

(2) If a person fails to comply with a notice under subsection (1), the person commits an offence punishable on conviction to imprisonment for a term of not more than one year or a fine not exceeding five hundred thousand shillings.

Access, inspection and other powers.

10. (1) For the purpose of determining the liability of a revenue payer to pay a rate, tax, fee or charge payable under a revenue law, the County Receiver of Revenue shall have 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 copies or extracts from any books, accounts, records and other documents in or on those premises and retain all extracts or copies taken.

(2) If the County Receiver of Revenue is of the view that, it is impractical to exercise any of the powers under paragraph (1) (a), (b) or (c), the County Receiver of Revenue 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 Receiver of Revenue to enable proper execution of the powers under this Section.

(4) If a person fails or refuses to provide access to premises required by the County Receiver of Revenue; or obstructs or hinders the County Receiver of Revenue in the discharge of duties under paragraph (1) (a), (b) or (c); commits an offence punishable on conviction to a fine not exceeding five hundred thousand shillings or imprisonment for a term of not more than twelve months or to both.

Seizure of property required as evidence.

11. (1) The County Receiver of Revenue may take into 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 shall be returned as soon as practical to the person entitled to it.

PART IV — GENERAL PROVISIONS

Identification.

12. (1) In performing any function or exercising any power under this Act, the County Receiver of Revenue shall produce official work identification if requested by any person.

Revenue register.

13. (1) The County Receiver of Revenue shall establish a revenue register and always keep it up to date.

(2) The register shall contain the following information—

- (a) Name of the revenue payer.
- (b) Identification or passport number.
- (c) Plot number.
- (d) Postal and physical address.
- (e) Payment status.
- (f) Outstanding amount and due date.
- (g) Penalties (if any).

Approved forms.

14. The County Receiver of Revenue shall approve forms for the purposes of revenue law.

General penalties.

15. If a person contravenes or fails to comply with any provision of this Act, the person commits an offence against this Act and, unless a penalty is expressly provided by this Act for that offence, the person is liable on conviction to a fine not exceeding five hundred thousand shillings or imprisonment for a term of not more than 12 months or to both.

Publication and service of documents.

16. (1) Any document required to be published under a revenue law shall be published by advertisement in the *County Gazette* or *Kenya Gazette* and in one or more newspapers of wide circulation in the County.

(2) Any document required or authorised to be sent or served under or for the purposes of 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 last known place of abode or business of that person, or, in the case of a company at its registered and/or any of its offices;
- (c) by ordinary or registered post;
- (d) by emailing it to the person; or
- (e) any method which may be prescribed.

(3) If service could not be effected by any of the modes provided under subsection (2), the County Receiver of Revenue shall cause to be advertised, in the manner provided in subsection (1), the general purport of that document, and upon such advertising the document is deemed to have been properly served on the intended 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 authorised to be served on the owner or occupier of any premises may be addressed to them directly.

Guidelines.

17. The County Receiver of Revenue may issue guidelines for the purpose of a revenue law.

Regulations.

18. The County Executive Committee Member responsible for finance shall make regulation generally for the better carrying out of the provisions of this Act.

No. 9, 2015

The Lamu County Revenue Administration Act, 2015

