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MAKUENI COUNTY BILLS, 2017

NAIROBI, 8th June, 2017

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**THE MAKUENI COUNTY REVENUE
ADMINISTRATION BILL, 2017**

A Bill for

**AN ACT of Makueni County Assembly to provide for
the general administration of taxation laws and
other revenue raising laws**

ENACTED by Makueni County Assembly as follows—

PART I—PRELIMINARY MATTERS

1. This Act may be cited as the Makueni County Revenue Administration Act, 2017.

Citation.

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

Interpretation.

“County public officer” has the same meaning as in the County Governments Act, No. 17 of 2012;

“County receiver of revenue” means the person holding or acting in the office of the County receiver of revenue established pursuant to section 157 of Public Finance Management Act and section 4 of Part 11 of this Act;

“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 the Rating Act Cap. 267;

“revenue law” means:

- (a) this Act; or
- (b) the County Rating Act; or
- (c) the 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 receiver of revenue or authorized collector of revenue 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;

“agent” means a person other than a County public officer appointed to collect revenue on behalf of the County;

“assessment” means an estimate of fees, charges, rent or rates including interest owed by a taxpayer to the County under this Act.

rent” means fees payable for use of a County house, stall or premises and includes hiring of a social hall or ground for social functions or any other activities;

“revenue” means any fee, charge, cess, rates, rent or any payment payable or due to the County;

3. The objective of this Act is to provide a legal framework for revenue administration in order to ensure there is efficiency, transparency, accountability and fairness in revenue mobilization.

PART II— ADMINISTRATION OF REVENUE LAWS

4. (1) There is established an office of the county receiver of revenue pursuant to Section 157 of Public Finance Management Act, 2012.

County Receiver of
Revenue

5. (2) The County Receiver of Revenue may authorize a county public officer or any other person as the county revenue collector, including acting as the county

revenue collector as per section 158(1) of Public Finance Management Act, 2012.

6. (1) The county receiver of revenue —

Functions and powers
of 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; 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) Must perform such other functions as the County Government directs.

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

7. The County Receiver of Revenue may, by instrument in writing, delegate any of their functions or powers under any revenue law to a county public officer.

Delegation of
functions and powers

8. The county government may through the county executive member for finance enter into an agreement authorizing an agent 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

Compliance

9. (1) For the purpose of carrying out the provisions of this Act, every authorized revenue collector shall, in the performance of his duties, have all legal powers, rights, privileges and protection.

Any authorized revenue collectors shall have powers to enforce for compliance on all revenue payable to the county government

Secrecy

10. (1) An authorized revenue collector shall, in carrying out the provisions of this Act, regard and deal with all documents and information relating to revenue and all confidential instructions in respect of the administration of this Act and any other revenue law that may come into the officer's possession or knowledge in the course of the officer's duties as secret.

(2) Nothing in this section shall prevent an authorized officer from disclosing a document or information to the following persons —

- (a) another authorized revenue collector for the purposes of carrying out any duty arising under a revenue law;
- (b) the court, to the extent necessary for the purposes of any proceedings under a revenue law;
- (c) the Director-General of the Kenya National Bureau of Statistics but only when such disclosure is necessary for the performance of official duties;
- (d) the Auditor-General but only when such disclosure is necessary for the performance of official duties;
- (e) any other person with the written consent of the executive committee member for finance.

(3) If an authorized revenue collector is permitted to disclose documents or information under subsection (2), the officer shall maintain secrecy to the extent necessary to achieve the object for which the disclosure is permitted.

(4) Subsections (1) shall apply to a person receiving documents or information under subsection (2) as if the person were an authorized revenue collector.

11. (1) The County Receiver of Revenue must prepare quarterly and an annual report on the operation and administration of all revenue laws.

Annual report

(2) The County Receiver Of Revenue must give the quarterly and annual report to the county executive member responsible for finance within 30 and 90 days respectively after the end of each month or year to which the report relates.

(3) The county executive member responsible for finance must table the annual report in the county assembly as soon as practicable.

PART III—RECORDS AND INFORMATION OF REVENUE PAYERS

12. (1) A revenue payer must make and keep such books, accounts and records as are reasonably necessary to determine the revenue payer's liability to pay rates, taxes,

Books accounts and records to be made and kept

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.

(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 by a fine not exceeding

- (a) In the case of an individual – 10,000 shillings or to imprisonment for a term not exceeding three months, or both.; or
- (b) In any other case - 50,000 shillings or to imprisonment for a term not exceeding one year, or both.

13. (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 Receiver of Revenue may, by notice in writing, given to a relevant person require the relevant person to do either or both of the following:

Providing
information and
evidence

- (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 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 100,000 shillings or to imprisonment for a term not exceeding three months, or both.

14. (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

Access inspection and
other powers

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 above 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 county revenue collector in the discharge of his or her duties under paragraph (1)(a),(b) or
- (c) The person commits an offence punishable on conviction by a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three months, or to both.

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

Seizure of property
required as evidence

(2) The county revenue collector may take into his or her possession any property, for purposes of distressing

into compliance the defaulter.

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

PART IV – GENERAL PROVISIONS

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

Identification

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

17. (1) The county revenue collector must establish a revenue register and always keep it up to date.

Revenue register

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

18. (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 third day of the month next following the month in which the revenue falls due.

Revenue collection
Agent

(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

A person who contravenes subsections (1) or (2) commits an offence under this Act and shall be charged in a court of law.

19. (1) The County Executive Committee Member responsible for Finance may on a recommendation made under subsection (3) waive interest or reduce a rate, tax, fee or charge that is imposed or payable under a revenue law.

Waiver or
reduction of
taxes, fees and
charges

(2) An application to waive interest or reduce a rate, tax, fee or charge that is imposed or payable under a

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

revenue law must be made in writing to the County Executive Committee Member responsible for that revenue law.

(3) The County Executive Committee Member referred to in subsection (2) may recommend that the interest on the rate, tax, fee or charge or the rate, tax, fee or charge which was the subject of the application be waived or reduced if he or she is satisfied that:

- (a) The applicant would suffer severe financial hardship if the rate, tax, fee or charge were not waived, deferred or reduced; or
- (b) It is not cost effective to take action to recover the rate, tax, fee or charge; or
- (c) The waiver or reduction is for the purpose of encouraging the applicant to pay amounts outstanding to the county government; or
- (d) Grounds of equity or other good cause exist that make it expedient to waive, defer or reduce the rate, tax, fee or charge; or
- (e) An order of a court is in force that specifies the imposition or payment of a rate, tax, fee or charge at a lower rate or amount than is provided for in the revenue law under which the rate, tax, fee or charge is imposed or payable; or
- (f) Other compelling circumstances exist which make it expedient to waive, defer or reduce the rate, tax, fee or charge.

(4) A recommendation under subsection (3) must be in writing and must:

- (a) Specify the rate, tax, fee, charge or interest that is waived, deferred or the amount of the reduction of the rate, tax, fee or charge and
- (b) Specify the person or body to whom the waiver or reduction applies; and
- (c) Set out the reasons for the recommendation.

(5) Within 14 days after making a decision under subsection (1), the County Executive Committee Member responsible for Finance must cause a copy of the decision to be provided to the Governor and the applicant together

with a statement of the reasons for the decision.

(6) A person or body granted a waiver, or reduction of a rate, tax, fee or charge is not subject to any collection or enforcement procedure in respect of the rate, tax, fee or charge that is waived, deferred or the part of the rate, tax, fee or charge that is reduced.

20. The county revenue collector may approve forms for the purposes of a revenue law.

Approved forms

21. (1) If a person contravenes or fails to comply with any provision of this Act, the person commits an offence against this Act, the person is liable on conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three months, or both.

General penalty for offence

(2) The offences punishable under this Act, are as listed but not limited to schedule one.

22. (1) Any document required to be published under a revenue law shall be published in the County Gazette and advertised in one or more newspapers circulating in the county.

Publication and service of documents

(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 deemed to have been received by the that

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

person.

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

23. The County Receiver Of Revenue may issue guidelines for the purposes of a revenue law.

Guidelines

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

Regulations

SCHEDULE 1: GENERAL PROVISIONS AND OFFENCES.

The following are deemed to be the offences but not limited to under this Act and any other offence committed;

1. General nuisance

- (a) Making any kind of noise on the streets.
- (b) Causing any risk to users through destruction of a building or road.
- (c) Causing risk of users through inadequate fenced or unfenced land, lack of repair, protection, removal or enclosure; leaving things around that may make one to fall or and discharge a missile in or near a street.
- (d) Destroy the surface of a public street.
- (e) Willfully blocking a free passage or removal/displacement of any county property.
- (f) Cutting down a tree without a permit from the county
- (g) Playing any game, riding or driving or propelling on a foot path
- (h) Defacing any building by writing signs or graffiti
- (i) Depositing any type of material or waste on the streets
- (j) Spitting on any foot path or blowing the nose aimlessly other than into any suitable clothe or tissue.
- (k) Committing any act contrary to public decency.
- (l) Loitering, importuning or attempting to procure a female/male for prostitution purpose.
- (m) Defecating or urinating on a street or any other space.
- (n) Conveyance of open food in a manner likely to cause contamination.
- (o) Keeping any animal or poultry which cause a nuisance to any resident in the neighborhood
- (p) Washing, repairing or dismantling any vehicle in a prohibited area except in the case of emergency.
- (q) Touting for passengers.
- (r) Failure to observe traffic lights or zebra crossing.
- (s) Driving or permitting to be driven in any overloaded vehicles such that its contacts are spilling.
- (t) Allowing hedges and tree to encroach and pose a danger to traffic flow.

2. Parking offences

- (a) Placing a sign post or reserving a parking space without authority from the county government.
- (b) Parking in a designated parking space without payment of fees
- (c) Parking on a pavement, on County government gardens or on an area not designated as parking.
- (d) Signaling guiding or directing a driver of a vehicle into or out of a parking place.
- (e) Using a parking space for advertising or business.
- (f) Interfering with writing or marking on a parking ticket.
- (g) Damaging a vehicle clamp, removing or attempting to remove the same.
- (h) Obstructing an officer in enforcing these by-laws.
- (i) Knocking down an electricity pole, will lead to the owner paying for the restoration if the pole.

3. Hawking

- (a) One can apply for a permit to the Revenue collector for authority to conduct hawking, giving particulars of goods and place of hawking.
- (b) A hawker's assistant permit may be issued to a person employed to assist the permit holder who hawks refreshments and is physically disable or has loss of limbs.
- (c) The permit is not transferable to another person.
- (d) Any person without a valid permit or hawks in an undesignated area risks having their goods impounded.
- (e) Each person engaging in hawking must have a badge and wears it at conspicuous place.
- (f) Authorized County government officers have a right to inspect any goods/articles being hawked.
- (g) Obstructing an officer from performing that duty is an offence.

4. Bus terminus

- (a) Application for operating vehicle permit should be made to the revenue collector. The permit expires on 31st of December of the year it is issued.
- (b) Operating permit must be displayed conspicuously on the

windscreen of the vehicle in which it is issued.

- (c) Parking of any vehicle other than a public service vehicle at a bus terminus is an offence
- (d) Public service vehicle should only be parked at a bus terminus and will only pick or drop passengers at a designated bus stop.
- (e) Importuning for passengers on the streets or terminus is an offense.
- (f) A vehicle abandoned at the terminus without adhering to the laws may be removed by an enforcement officer.
- (g) If fees and expenses incurred in the removal of such vehicle are not paid within 90 days from day of removal, the county government may dispose it to cover outstanding fees and expenses.
- (h) All persons in a public service vehicle terminus shall observe such instructions and directions provided for by the county government. The following constitute an offence
- (i) Obstruct a person from entering and alighting from a public service vehicle
- (j) Enter the public service vehicle through elsewhere apart from the door.
- (k) Obstruct a conductor or a driver from performing their duties
- (l) Behave in a disorderly manner.
- (m) Urinate in a public place.
- (n) Interfere or molest anyone
- (o) Cause any verbal disturbance or any abusive language.
- (p) Litter or spit
- (q) Damage county government equipment

5. Single Business permit.

- (a) No person shall engage in any business at any premises within the jurisdiction of the County government unless such premises are permitted for the purpose.
- (b) The county government may issue or refuse a permit
- (c) A permit fee shall be revised from time to time.
- (d) The county Government may waive or reduce permit fees payable by charitable organizations if such waiver is deemed to

be in the best interest of the county Government.

- (e) A permit maybe transferred by the holder to any person with prior consent of the county government, accompanied by a fee which is subjected to revision
- (f) Any person authorize by the revenue collector may enter your premises at any time to inspect or inquire if the condition attached to this permit are being observed. Anyone who interferes shall be guilty of an offense.
- (g) Every applicant for a single business permit shall produce a certificate for proof of payment or rates of the county government.
- (h) Consolidated permits will be issued to traders who conduct different businesses within the same premises
- (i) The County government shall levy fees and charges for the use of way leaves, that is, land use for Fees and charges for quarrying shall be levied by the County government, and the person undertaking such activities will accept conditions set about reclamation, reinstatement and alternative use
- (j) Any person carrying out business must obtain a business permit by the 31st march of current trading year or maybe guilty or an offense
- (k) A cyber café shall be limited to a certain number of computer monitors determined by the County government depending on whether it is a small, medium or large business center

6. Taxi (Taxi Cabs, Motorcycles, Tuktuk)

- (a) The revenue collector shall receive the application form at least a week before the date on which the permit is intended to take effect.
- (b) The revenue collector shall issue, in addition to the permit in respect of which the application is made.
- (c) In the case of a taxi cab permit, a permit bearing the number of the permit issued and the number of passengers and operators photograph. In the case of a taxi cab driver's permit, a badge bearing the permit, and issued and his photograph.
- (d) Requires all taxi-cab drivers to wear the prescribed uniform when on duty.
- (e) The revenue collector shall refuse to issue and the County may at any time cancel a permit if: In the case of a taxi permit:-

- (f) The issue of the permit is prohibited by these by laws.
- (g) The applicant fails to satisfy the revenue collector that he is fit and proper to hold such a permit.
- (h) A taxi cab driver's license may not be issued if the applicant has been convicted for an offence against the traffic act.
- (i) No permit shall be transferred so as to apply for a vehicle other than that in respect of which the original application was made and the permit issued.
- (j) All taxi drivers shall be required to behave in a civil and orderly manner and ensure the safety of all persons entering/ riding into or alighting from the vehicle.
- (k) The county may from time to time by resolution designate an area to be a taxi rank.
- (l) Any person who parks a vehicle other than a taxi in an area prescribed as a taxi rank shall be guilty of an offence.

7. Restaurant, Eating House and Snack Bar

- (a) Application for new permit or license should be delivered to the revenue collector not less than 14 days before the date the trading period begins. The permit expires on 31st December of the year it is issued
- (b) In case of death bankruptcy or unsound of mind of a permit holder, the widow or the widower or the trustee or any other person approved by the revenue collector in writing is to carry on the business without any transfer of permit
- (c) The restaurant kitchen design structure should be approved by the county government.
- (d) Adequate refrigeration should be provided for maintenance of stored food.
- (e) Every employer in the premise should:
 - (i) Keep him or herself clean always
 - (ii) Refrain from spitting and smoking while cooking,
 - (iii) Should cover any cut or bruise on an exposed part with a clean water proof dressing.
- (f) A permit holder should maintain the premise to the satisfaction of the customers.
- (g) Any permit holder of a permit which does not correspond to the premise he or she is conducting his business from becomes

guilty of an offence

- (h) Authorised county government officer has a right to inspect other premises. obstructing an Officer to do so is an offence
- (i) Every permit holder should display his permit at a conspicuous position in the premise.
- (j) Every open air eating place should operate under conditions approved by public health department.

8. Public Lavatories

- (a) A permit for operation is issued by the county government upon payment of suggested fees as may be gazetted by the County government.
- (b) The County government may partner with any person to provide public lavatory services at an agreed fee or enter into lease agreement in mutually agreed terms for the management of public conveniences
- (c) An agreement under the above shall be reviewed as and when such need arises.

9. Trolleys, Wheelbarrows, Carts and Handcarts In Public Streets.

The County Government may from time to time issue regulations governing traffic matters

10. Private Schools

- (a) A permit application should be made to the revenue collector as per the prescribed format.
- (b) The permit shall expire on 31st December of the year issued.
- (c) A permit is not transferable without consent of the county government.

11. Medical Facilities

- (a) No person, shall within the County, operate a maternity home, nursing home or other medical facility unless in possessions of a valid permit granted by the County Government.
- (b) A permit shall expire on 31st December of the year issued.
- (c) A permit is not transferable to another holder.
- (d) Application for a permit shall be as per the prescribed format:
- (e) Application for renewal of permit shall be made on or before the 15th of December in each year.

SCHEDULE 2: FINES.

	<i>Offences</i>	<i>Fine In Kshs</i>
1	Making any kind of noise on the streets	500
2	Causing any risk to users through destruction of a building or road	2,000
3	Causing risk of users through inadequate fenced or unfenced land, lack of repair, protection, removal or enclosure; leaving things around that may make one to fall or and discharge a missile in or near a street.	3,000
4	Destroy the surface of a public street.	5,000
5	Will fully blocking a free passage or removal/displacement of any county property.	1,000
6	Cutting down a tree without a permit from the county	500
7	Playing any game, riding or driving or propelling on a foot path	500
8	Defacing any building by writing signs or graffiti	500
9	Depositing material or waste on the streets	
	a. Chemical, industrial, medical or toxic waste	10,000
	b. Garbage dumping	1,000
10	Spitting on any foot path or blowing the nose aimlessly other than into any suitable cloth or tissue.	500
11	Committing any act contrary to public decency	1,000
12	Loitering, importuning or attempting to procure a female/male for prostitution purpose	1,000
13	Defecating or urinating on a street or any other public space	500
14	Conveyance of open food in a manner likely to cause contamination	1,000
15	Keeping any animal or poultry which cause a nuisance to any resident in town	1,000
16	Washing, repairing or dismantling any vehicle in a prohibited area except in the case of emergency	1,000
17	Touting for passengers	500
18	Failure to observe traffic lights or zebra crossing	500
19	Driving or permitting to be driven in any overloaded vehicles	2,000

20	Allowing hedges and tree to encroach and pose a danger to traffic flow	3,000
21	Penalty for not displaying single business permit	1,000
22	Parking in a designated parking space without payment of fees	1,000
23	Parking on a pavement, on County government gardens, prohibited or undesignated area	2,000
24	Using a parking space for advertising or business	1,000
25	Interfering with writing or marking on a parking ticket	10,000
26	Damaging a vehicle clamp, removing or attempting to remove the same	10,000
27	Obstructing an officer in enforcing these by-laws	3,000
28	Damage county government equipment	20,000
29	Cause any verbal disturbance or any abusive language	1,000
30	Urinate in a public place	500
31	Behave in a disorderly manner.	500
32	Obstruct a conductor or a driver from performing their duties	1,000
33	Obstruct a passenger from entering the vehicle	1,000
34	Enter the public service vehicle through elsewhere apart from the door	500
35	Late permits after 31 st day of March	3% compound interest per month
36	Picking or dropping of passenger in undesignated areas	4,000
37	Vehicle obstruction in bus parks and parking	2,000
38	General nuisance	2,000
39	Littering in towns/markets	1,000
40	Building without plan approval	10,000
41	Erection of kiosks/stalls/structures without approval.	2,000
42	Noncompliance with advertisement charges	10,000
43	Removal of posters by county staff	5,000
44	Impounded building articles	200

**SCHEDULE THREE:
COUNTY GOVERNMENT OF MAKUENI BOND**

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MAKUENI

LAWS OF KENYA

COUNTY GOVERNMENT ACT 2012

**LAWS OF KENYA (THE MAKUENI COUNTY FINANCE ACT
2015)**

NOTICE TO ATTEND COURT

TO _____ of address _____ you are hereby required to
attend the _____ law Court at _____ on the
_____ day of _____ 20____ at _____ am/pm to answer the
charges of _____

_____ such
contrary to County Government of Makueni County Finance ACT, 2015
offence having been committed at (time _____ am/pm
on _____ day of _____ 20____ at _____
(place) _____

Issuing officer:..... Official stamp and Date

Witnesses

1. _____
2. _____
3. _____

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 (clauses 1-3) provides for preliminary matters and includes the short title, commencement, interpretation and objectives.

Part II (clauses 4-10) provides for the following; County Receiver of Revenue , functions and powers of County Receiver of Revenue ; delegation of functions and powers; agreement in relation to revenue collection, secrecy, compliance and annual report.

PART III (clauses 11-14) 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 (clauses 15-23) is on general provisions. It provides for: identification; revenue register; revenue collection agents, waiver, approved forms; general penalty for offence; publication and service of notices and other documents; guidelines and regulations

BERNARD MUTHOKA MUSAU,
Member of the County Assembly.