

SPECIAL ISSUE

Kenya Gazette Supplement No. 54 (Acts No. 3)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

ACTS, 2023

NAIROBI, 28th April, 2023

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THE DIVISION OF REVENUE ACT

No. 3 of 2023

Date of Assent: 27th April, 2023

Date of Commencement: 12th May, 2023

ARRANGEMENT OF SECTIONS

Section

1—Short title

2—Interpretation

3—Object and purpose of the Act

4—Allocations to National Government and County Governments

5—Variation in Revenue

SCHEDULE

**EQUITABLE SHARE OF
REVENUE RAISED NATIONALLY
BETWEEN THE NATIONAL AND
COUNTY GOVERNMENTS FOR
THE FINANCIAL YEAR 2023/24**

THE DIVISION OF REVENUE ACT

AN ACT of Parliament to provide for the equitable division of revenue raised nationally between the national and county Governments in 2023/24 financial year, and for connected purposes

ENACTED by the Parliament of Kenya, as follows—

1. This Act may be cited as the Division of Revenue Act, 2023.

Short title.

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

Amendment of section 2 of No. 12 of 2001.

“revenue” has the meaning assigned to it under section 2 of the Commission on Revenue Allocation Act, 2011.

3. The object and purpose of this Act is to provide for the equitable division of revenue raised nationally between the national and county levels of government for the financial year 2023/24 in accordance with Article 203(2) of the Constitution.

4. Revenue raised by the national government in respect of the financial year 2023/24 shall be divided among the national and county governments as set out in the Schedule to this Act.

5. (1) If the actual revenue raised nationally in the financial year falls short of the expected revenue set out in the Schedule, the shortfall shall be borne by the national government.

(2) If the actual revenue raised nationally in the financial year exceeds the projected revenues set out in the Schedule, the excess revenue shall accrue to the national government, and may be used to reduce borrowing or pay debts.

2023

Division of Revenue

No. 3

SCHEDULE

(s.4)

**ALLOCATION OF REVENUE RAISED NATIONALLY BETWEEN
THE NATIONAL AND COUNTY GOVERNMENTS FOR THE
FINANCIAL YEAR 2023/24.**

Type/level of allocation	Amount in KSh.	Percentage (%) of FY 2019/20 audited and approved Revenue i.e. KSh.1,673,715 Million
A. Total Sharable Revenue	2,571,159,000,000	
B. National Government	2,177,365,426,000	
C. Equalization Fund	8,368,574,000	0.5%
D. County equitable share	385,425,000,000	23.03%