

SPECIAL ISSUE

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**NAKURU COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2016

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**THE NAKURU COUNTY REVENUE ADMINISTRATION ACT,
2016**

No. 2 of 2016

Date of Assent: 30th December, 2014

Date of Commencement: 20th September, 2016

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**THE NAKURU COUNTY REVENUE
ADMINISTRATION ACT, 2016**

**AN ACT of Nakuru County Assembly to provide for the
general administration of revenue raising laws and
for related purposes**

ENACTED by Nakuru County County Assembly as
follows—

PART I—PRELIMINARY MATTERS

1. This Act may be cited as the Nakuru County Revenue Administration Act, 2016. Short title

2. The Act shall come into operation upon assent by the Governor of Nakuru County. Interpretation

3. In this Act, unless the context otherwise requires— Commencement

“county executive member” means the county executive member in charge of revenue collection in the county;

“county public officer” has the same meaning as in the County Governments Act 2012;

“county receiver of revenue” means the person holding or acting in the office of the county receiver of revenue established by section 5;

“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;

“revenue law” means:

- (a) this Act; or
- (b) the Rating Act; or
- (c) the County Trade License Act; or
- (d) the Act providing for annual county finances;
- (e) any other Act imposing 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, levy, fee, charge or any other revenue payable to the county government under any relevant revenue law.

Objects of the Act

4. The Object of this Act is—

- (i) to provide for administration of revenue laws in the county;
- (ii) to promote effective implementation of the revenue laws in the county;
- (iii) to promote collection of revenue owing to the county government

PART II— ADMINISTRATION OF REVENUE LAWS

5.(1) There is established an office of the county receiver of revenue.

County receiver of revenue

(2) The executive committee member in charge of revenue collection in the county may appoint a county public officer or any other person to be or act as the county receiver of revenue.

6. (1) The county receiver of revenue shall—

Functions and powers of county receiver of revenue

- (a) be 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 or any other revenue payable under the relevant revenue 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, charges or any other revenue payable under the relevant revenue;
- (c) appoint any public officer or officers to be a collector of revenue and any such officer or officers appointed shall act as an agent of the county receiver of revenue; and
- (d) perform such other functions as directed by the County executive committee member.

(2) The county receiver of revenue has such powers

as are provided by the relevant revenue laws.

7. The county receiver of revenue may, by instrument in writing, delegate all or any of their functions or powers under any revenue law to a county public officer or officers, except this power of delegation.

Delegation of
functions and
powers

8. The county government may enter into an agreement authorizing any person to collect rates, taxes, fees and charges or any other revenue payable under the relevant revenue laws on such terms and conditions as are specified in the agreement.

Agreement in
relation to
revenue collection

9. (1) The county receiver of revenue shall prepare quarterly and annual reports on the implementation and enforcement of all relevant revenue laws.

Annual report

(2) The county receiver of revenue shall give the quarterly and annual reports to the county executive member responsible for finance within 60 days after the end of the period to which the report relates.

(3) The county executive member responsible for revenue collection shall table the quarterly and annual reports in the county assembly within 60 days after receipt of the same from the County receiver of revenue.

PART III—RECORDS AND INFORMATION OF REVENUE PAYERS

10. (1) Every 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 any revenue law for a period of at least 3 years after the completion of the transactions to which they relate.

Books accounts
and records to be
made and kept

(2) The county receiver of revenue may, by notice in writing, direct every 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 of an offence punishable on conviction by a fine not exceeding 500,000 shillings or to imprisonment for a term not exceeding 2 years or to both.

11. (1) For the purposes of determining the liability (if any) of a revenue payer to pay a rate, tax, fee or charge

Providing
information and
evidence

payable under a revenue law, the county revenue collector may, by notice in writing, given to a person require the person to provide to the county receiver of revenue with such information as the county receiver of revenue may require;

(2) Any person who fails to comply with a notice under subsection (1), the person commits an offence punishable on conviction by a fine not exceeding 500,000 shillings or to imprisonment for a term not exceeding 2 years or to both.

12. (1) For the purpose of determining the liability (if any) of a revenue payer to pay a rate, tax, fee, charge or any other revenue 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, any person and may, at all relevant 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 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 but not for a period of more than 60 days.

(3) Every person shall give all reasonable assistance to the county receiver of revenue so as to allow him or her to exercise all or any of his or her powers under this section.

(4) The county receiver of revenue or any officer acting under him may apply to the court for a search

warrant to issue against any person who being the owner or occupant refuses or obstructs entry into any premises for the purposes of exercising his powers under paragraph (1)(a),(b) or (c).

(5) The warrant issued under sub-section 4 shall direct the county receiver of revenue or the officer who made the application to use reasonable force if necessary to gain entry into such premises with the aid of officers from the National Police Service.

(6) A person who—

- (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);

Commits an offence punishable on conviction by a fine not exceeding one hundred thousand shillings or to imprisonment for a term of not more than 1 year or to both.

13. (1) The county revenue collector may take into his 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 relevant revenue law.

Seizure of
property required
as evidence

(2) When property is no longer required under subsection (1), the property shall be returned within 14 days to the person entitled to it.

PART IV—GENERAL PROVISIONS

14. (1) In performing any function or exercising any power under this Act, the county receiver of revenue or any person acting under him shall produce written identification establishing their position at the request of any person.

Identification

15. (1) The county receiver of revenue shall establish a revenue register.

Revenue register

(2) The register shall contain the prescribed information and may be kept in such form as the county receiver of revenue directs from time to time.

(3) The county receiver of revenue shall update the register annually.

16. Every revenue payer who owns a business shall be required to obtain a compliance certificate with the office

Compliance
certificate

of the county receiver of revenue to the effect that he has complied with the provisions all relevant revenue laws as a precondition for issuance or renewal of a business permit.

17. The county receiver of revenue may in consultation with the county government approve forms for the purposes of implementation and enforcement of any revenue law.

Approved forms

18. (1) Any person who contravenes or fails to comply with any provision of this Act, commits an offence is liable on conviction where no penalty is prescribed to a fine not exceeding five hundred thousand shillings or to imprisonment for a term of not more than 2 years or to both.

General penalty for offence

(2) The court may in addition to any punishment prescribed order the attachment and sale of the accused person's property and direct the payment of proceeds to the office of the receiver of revenue.

19. (1) Any document required to be published under any of the relevant revenue laws may be published by advertisement in the Kenya gazette or County Gazette and in one or more major 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) If the county receiver of revenue having attempted to send or serve a document by one or more of the methods provided under subsection (2), is satisfied that such notice has not been received by the person to whom it was addressed, he may advertise, in the manner provided in subsection (1), the general purport of such document, and upon such advertisement the document is deemed to have been served and received by that person.

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

20.(1) Any person who had complied with the provisions of any revenue law in relation to payments of any rate, tax, fee, charge or any other revenue payable under any of the relevant revenue laws shall be deemed to have complied with the provisions of this Act.

Transition clause

(2) Any waivers or exemptions made by any public officer under any of the relevant revenue law shall be communicated to the county receiver of revenue immediately after the commencement of this Act for purposes of keeping a proper register as provided under section 15.

(3) The Sub-county revenue officers shall be for the purposes of this Act be deemed as agents of the county receiver of revenue.

21. The county receiver of revenue may issue guidelines for the purposes of implementation and enforcement of any revenue law.

Guidelines

22. The county executive member responsible for collection of revenue may make Regulations for the better carrying out of the objects and purposes of this Act.

Regulations

