

SPECIAL ISSUE

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REPUBLIC OF KENYA

**KIAMBU COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2015

NAIROBI, 27th April, 2015

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**THE KIAMBU COUNTY PROVISIONAL COLLECTION OF
REVENUE ACT, 2015**

No. 2 of 2015

Date of Assent: 13th April, 2015

Date of Commencement: 20th April, 2015

AN ACT of the Kiambu County Assembly to give statutory effect for limited periods to orders of the executive committee member responsible for finance imposing any fees, charges, levies, rents or rates or altering or removing any fees, charges, levies, rents or rates and for connected purposes

ENACTED by the County Assembly of Kiambu, as follows—

PART I—PRELIMINARY

Short Title

1. This Act may be cited as the Kiambu County Provisional Collection of Revenue Act, 2015.

PART III—PROVISIONAL COLLECTION ORDERS

Making of Provisional Collection orders

2. If a Bill is published in the *Kenya Gazette* or *County Gazette* whereby, if such bill were passed into law, any fees, charges, levies, rents or rates or administrative or general provision in respect thereof, would be imposed, created, altered or removed, the executive committee member responsible for finance may in consultation with the County Executive Committee, subject to this Act and notwithstanding the provisions of any other written law relating to fees, charges, levies, rents or rates, make an order that all or any specified provisions of the Bill relating to fees, charges, levies, rents, or rates shall have effect as if the Bill were passed into law.

Duration of Orders

3. 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 —

- (a) if the Bill in respect of which the order is made is not introduced in the County Assembly within four months of the making of the order; or
- (b) on the rejection by the County 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

- (c) on the expiration of six months after the date on which the order is expressed to come into force; or
- (d) on such Bill, with or without modification becoming law:

Provided that the executive committee member responsible for finance may by Order, with the approval of the Assembly signified by resolution, declare that the period referred to in paragraph (c) shall be extended for such period as may be specified in the order.

Refund of Excess Tax or Duty

4. Without prejudice to any provision of any law for the time being in force relating to the collection of any fees, charges, levies, rents or rates, being a provision enabling a refund to be made of any fees, charges, levies, rents or rates in compliance with such law and any order made under this Act in excess of the fees, charges, levies, rents or rates 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 the paid out of the County revenue fund or be offset against any outstanding payments dues from County Government from the same person.

Power to Amend Orders and make Subsidiary Legislation

5. Where any provisions of a Bill are for the time being in effect by virtue of an order made under section 2, the executive committee member responsible for finance may, by further order —

- (a) amend such provisions;
- (b) make any such subsidiary legislation that could have been made had such provisions been passed into law,

and any such further order shall be subject to the provisions of section 3 and:

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.

Regulations

6. (1) The executive committee member responsible for finance may make regulations for the better carrying out of the provisions of this Act.

(2) The regulations made under this Section shall be limited to the matters contained in this Act