

SPECIAL ISSUE

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REPUBLIC OF KENYA

***KISUMU COUNTY GAZETTE
SUPPLEMENT***

ACTS, 2014

NAIROBI, 4th June, 2014

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ACT, 2014**

No. 2 of 2014

Date of Assent: 30th May, 2014

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**THE KISUMU COUNTY TAX WAIVERS
ADMINISTRATION ACT, 2014**

AN ACT of the Kisumu County to provide for the regulation and administration of tax waivers; to give effect to article 210 of the constitution and for connected/ related purposes

ENACTED by the County Assembly of Kisumu as follows—

PART I—PRELIMINARY

1. This act may be cited as The Kisumu County Tax Waivers Administration Act, 2014 and shall come into operation on such a date as the county executive committee member of finance, may in consultation with the governor, appoint.

Short title and commencement

2. In this act except where the context otherwise requires-

“executive committee member” means the executive committee member responsible for finance;

“tax” includes any revenue or licensing fee payable by any person to the county government, whether it has become due or not.

“tax waiver” includes the forbearance of tax collection, partial or full remission, spreading out payment in respect of tax already accrued and any variation of the amount due or interest of penalty due on any amount owing to the county government.

3. The objectives of this act are to—

Objects of the Act

- (a) Give further effect to Article 210 of the constitution as regards tax waivers and the administration thereof;
- (b) Ensure transparency in the administration of taxes and other revenue, in particular in the waivers thereof;
- (c) Provide for the procedure applicable to and requirements for tax waivers.

**PART II—AUTHORITY TO WAIVE TAX AND
ADMINISTRATION OF TAX WAIVERS**

4. No tax may be waived except in the manner provided for in this act, any applicable national legislation or any other act of the Kisumu county assembly

No tax waiver except in the manner legislated

5.(1) The executive committee member responsible for finance may, where he or she deems it appropriate, and with the concurrence, in, writing of the governor waive the payment of any tax, fees or other payments due to the county government.

Authority of the executives committee member to waive taxes, e.t.c

(2) The power of the executive committee member to waive tax shall be exercisable, in respect of every transaction, with the written approval of the governor, but in any case, only in the following circumstances-

- (a) Where the waiver is for purposes of encouraging defaulting tax payer to pay such amount as may enable the county government recover part of the amount owing from the defaulting payer;
- (b) Where in the opinion of the county executive committee member, there exist such compelling circumstances that make it equitable, expedient and in the interest of the financial advantage to the county that the waiver be made;
- (c) For any other public interest reason, in consultation with the governor.

6.(1) Where the committee member intends to waive any tax, he or she shall publish such intention in the gazette not less than fourteen days before the intended date of the waiver.

Waiver to be published

(2) the notice referred to in sub section (1) shall indicate the reasons for the intended waiver and shall invite comments from the public on the intended waiver

7. Every waiver shall be reported to the assembly and published in the gazette not more than fourteen days after it is granted.

Report of waivers

8. Pursuant to the article 210 of the constitution, the executive committee member shall in respect of every waiver of tax or licensing fee—

Records of waiver

- (a) Maintain a public record of each waiver together with the reason for the waiver; and
- (b) Report to the auditor-general and the county assembly, each waiver, and the reason for it.

9. The executive committee member shall not waive tax or fees or authorize the exclusion of a state officer or public officer from payment of tax or fees by reason of the office held by that state or public officer or the nature of the work of the state officer or public officer except where a general waiver is approved.

No waiver for public officers

PART III—MISCELLANEOUS

10. (1) The executive committee member may, with the approval of the governor, make regulations for the better carrying out of the provisions of this act.

Regulations

(2) without prejudice to provide for the procedures in accordance with subsection (1), the regulations may provide for—

- (a) The procedure of application for tax waivers;
- (b) Where any payment of tax is due, the time within which waivers may be applied for;
- (c) The requirements with respect to documentation that may be required with the applications for tax waivers.