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**SPECIAL ISSUE**

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REPUBLIC OF KENYA

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***KENYA GAZETTE SUPPLEMENT***

**HOMA BAY COUNTY ACTS, 2020**

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**NAIROBI, 21st August, 2020**

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2020**

**No 9 of 2020**

*Date of Assent 2nd March, 2020*

*Date of Commencement See Section 1*

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**THE HOMA BAY COUNTY REVENUE  
ADMINISTRATION ACT, 2019**

**AN ACT of Homa bay County Assembly to provide for the general administration of taxation laws and other revenue raising laws, and for related purposes**

**ENACTED** by the Homa Bay County Assembly as follows—

**PART I—PRELIMINARY PROVISIONS**

**1** This Act may be cited as the Homa Bay County Revenue Administration Act, 2020 and shall come into force on the fourteenth day after its publication in the Kenya Gazette

Short title and commencement

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

Interpretation

“county public officer” has the same meaning assigned under the County Governments Act 2012,

“collector” means a person authorized or required by or pursuant to a revenue law or by agreement to collect a tax,

“county executive committee member” means the County Executive Committee Member for the time being responsible for Finance,

“receiver of county government revenue” means the person holding or acting in the office of the receiver of county government revenue established by this Act and includes any county public officer authorized by the receiver of county government revenue to perform any function on behalf of the receiver of the county government revenue,

“inspector” means an inspector provided for under this Act

“person” includes a company, association or other bodies of persons whether incorporated or unincorporated

“premises” includes,

- (i) any part of a building or structure, and
- (ii) any part of a vehicle or vessel, and
- (iii) an area of land,

“prescribed” means prescribed by the rules made under this Act,

“revenue law” means—

- (i) the County Valuation and Rating Act, or
- (ii) the County Trade License Act,
- (iii) the Act providing for annual county finances,
- (iv) any other Act imposing an entertainment tax or any other tax that is payable to the county government,
- (v) any Act or other law providing for the payment to the county government of fees or charges for services provided, or
- (vi) any other prescribed law,

“tax” means a tax or license fees imposed pursuant to a revenue law, whether before or after the coming into force of this Act, and includes all penalties and interest that are, may be or may have been added to a tax pursuant to this Act or a revenue law, and all deposits made or required to be made on account of tax liability under a revenue law

“taxpayer” means a person required to pay a tax

## **PART II—ADMINISTRATION**

**3** The County Executive Committee Member shall be responsible for the administration of this Act

Administration of Act

**4** There is established the Office of the Receiver of County Government Revenue, which shall-

Receiver of county government revenue

- (a) consist of persons designated in writing by the County Executive Committee Member to be responsible for collecting, receiving and accounting for such county government revenue as the county executive committee member may specify in their letters of designation and as may be stipulated by any other enactment that confers functions upon the receiver of county government revenue, and
- (b) be organised and administered in the manner prescribed

**5** The receiver of county government revenue shall—

Functions of the receiver of county government revenue

- (a) be responsible to the county executive committee

member 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) 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 and charges under this Act or a revenue law

6 The receiver of county government revenue has such powers and may perform such functions as are provided for under this Act, a revenue law or any Act or other law that confers functions and powers upon the receiver of county government revenue as are necessary for the proper administration of this Act or a revenue law

Powers of the receiver of county government revenue

7 (1) The receiver of revenue may, by instrument in writing, delegate all or any of his functions and powers under a revenue law to a county public officer except this powers of delegation

Delegation of function and powers

(2) In performing any function or exercising any power, a delegate of the receiver of revenue shall produce written identification establishing his or her position if so required

8 (1) The County Government Executive Committee member responsible for Finance may enter into an agreement authorizing a person to collect rates, cess, fees and charges payable under revenue laws on such terms and conditions as are specified in the agreement

Agreement in relation to revenue collection

(2) In this section-

“person” includes a company, association or any other body of persons whether incorporated or unincorporated

9 (1) The County Executive Committee member for finance may waive a county tax, fee or charge imposed by the county government and its entities in accordance with criteria prescribed in regulations provided that—

Powers of County Executive Committee member for finance to waive or vary tax fees or charges

- (a) the County Treasury shall maintain a public record of each waiver together with the reason for the waiver and report on each waiver,
- (b) a State Officer may not be excluded from payment of a tax, fee or charge by reason of the

office of the State Officer or the nature of work of the State Officer, and

- (c) such waiver or variation has been authorised by an Act of Parliament or county legislation

**10** The County Executive Committee Member shall exempt persons with disabilities from payment of taxes upon the issuance of evidence by the Council of Persons with Disabilities in accordance with an Act of Parliament or County Legislation

Exemptions for  
Persons with  
disabilities

**11** (1) The county executive committee member for finance shall submit quarterly reports to the County Assembly at the end of each quarter

Annual reports

(2) The county executive committee member shall submit quarterly report to the County Assembly at the end of each quarter which the report relates

(3) Not later than two months after the end of each financial year, the County Executive Committee Member for the county government shall submit to the county assembly a report with respect to all waivers, exemption and variations of taxes, fees or charges granted during that year

### **PART III—RECORDS AND INFORMATION OF REVENUE PAYERS**

**12** (1) A 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, cess, 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

Books accounts and  
records

(2) A revenue payer shall display all current business certificates and permits in a conspicuous location within their premises of business

(3) 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

(4) If a revenue payer fails to comply with subsection (1), (2) or a notice under subsection (3), the revenue payer is guilty of an offence punishable on conviction by a fine not exceeding—



- (a) in the case of an individual fifty thousand shillings, or
- (b) in any other case –one hundred thousand shillings, or
- (c) jail term not exceeding three months

**13** (1) For the purposes of determining the liability (if any) of a revenue payer to pay a rate, cess, fee or charge payable under a revenue law, the 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 receiver of revenue with such information as the receiver of revenue requires,
- (b) attend and give evidence before the receiver of revenue, including on oath administered by an Advocate of the High Court

(2) If a person fails to comply with a notice under subsection (1), the person is guilty of an offence punishable on conviction by a fine not exceeding one hundred thousand shillings

**14** (1) For the purpose of determining the liability (if any) of a revenue payer to pay a rate, cess, fee or charge payable under a revenue law, an authorized officer 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 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
- (d) The County Revenue Collector authorized by the county government to collect revenue shall have an identification card issued by the county

governments which shall be worn visibly by such county revenue collector

(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 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

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

(4) A person who,

- (a) who fails or refuses to provide access to premises required by the county receiver of revenue, or
- (b) obstructs or hinders the county receiver of revenue in the discharge of his or her duties under paragraph (1)(a),(b) or (c) is guilty of an offence punishable on conviction by a fine not exceeding one hundred thousand shillings

**15** (1) The county revenue collector may take into his or her 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 revenue law

Seizure of property  
required as evidence

(2) Any properties seized in the process of enforcing this Act or any other revenue law shall be entered in a "seized properties register" and its condition indicated

(3) Properties seized by the receiver of revenue while implementing this Act or any other revenue law shall attract impounding fees, storage fee and penalties as provided in the Schedules to the Homabay county Finance Act each financial year

(4) When property is no longer required under subsection (1), the property must be returned as soon as practical to the person entitled to it

(5) Any person from whom property is seized by within thirty day after the date of seizure apply to the High Court for an order of restoration, and shall send a notice containing the prescribed information to the relevant officer

within the prescribed time and in the prescribed manner

(6) The High Court may order that any property seized be restored immediately to the applicant if on the hearing of the application the court is satisfied that-

- (a) the applicant is entitled to possession of the property seized, and
- (b) the property seized shall not be required as evidence in respect of an offence under this Act

Any property that may get damaged by nature or passage of time caused by the court process or by the tax payer shall be a loss to the tax payer

#### **PART IV—LIABILITY AND ASSESSMENT**

**16** The receiver of county government revenue may from time to time and at such intervals as he or she may consider reasonable, determine and assess and reassess any tax payable under a revenue law by any tax payer and thereupon the tax so assessed or reassessed becomes due and payable by the tax payer

Assessment of tax

**17** Where a taxpayer fails to—

Estimate of tax

- (a) pay tax, or
- (b) substantiate his payment by his or her records, the receiver of county government revenue may estimate the unpaid tax and such estimated amount shall thereupon be deemed to be the amount of the tax due and payable by the tax payer

**18** The receiver of county government revenue shall serve personally or send by registered mail to the taxpayer at his or her last known address a notice of assessment setting out the amount assessed under section 16 or estimated under section 17, and in the case of a tax payer having more than one address, one of which is within the county, the notice of assessment may be sent to the address in the county

Assessment Notice

**19** Liability to assessment is not affected by an incorrect or incomplete assessment or by the fact that no assessment has been made

Incorrect assessment

**20** Any assessment made is, subject to being varied or vacated on reconsideration, objection or appeal, and subject to reassessment, valid and binding notwithstanding any

Validity of assessment

error, defect, or omission therein or any proceeding under this Act or a revenue law relating thereto

**21** An affidavit or statutory declaration by a person serving or mailing a notice pursuant to section 18 stating that he or she has mailed or served the notice is proof that the amount stated in the notice is due and owing and the onus of proving otherwise rests with the taxpayer

Affidavit

### PART V—COLLECTION

**22** (1) Every collector who collects any tax is deemed to hold the same in trust for the payment over the same in the manner and at the time provided under this Act, and the amount, until paid, forms a lien and charge on his or her entire estate or on the assets of his or her estate in the hands of any trustee, and such lien or charge has priority over all other claims of any person

Tax deemed to be held in trust

(2) The amount of tax collected by a collector shall be deemed to be held separate from and form no part of the estate or assets of the collector, whether or not the amount of the tax has been kept separate and apart from the estate or assets of the collector

**23** All taxes collected by and deposits made with a collector under a revenue law shall be remitted to the receiver of county government revenue not later than three days after receiving

Remittance of tax

**24** In the event of failure on the part of a collector to collect a tax, he or she shall immediately notify the receiver of county government revenue

Failure notice

**25** A collector shall be paid such allowance or commission for his or her services in collecting and remitting a tax, and in receiving and remitting deposits to the receiver of county government revenue as the County Executive Committee Member may prescribe

Commission

**26** Every collector shall make such returns to the receiver of county government revenue and shall keep such records in such form and containing such information as may be prescribed by the County Executive Committee Member

Records and returns

**27** (1) When a collector fails to make a return or remittance under this Act, or collect tax under a revenue law, or his/her returns are not substantiated by his or her records, the receiver of county government revenue may

Estimate of tax due from collector

make an estimate of the amount of the tax collected by, or the tax that should have been collected by, and the deposits made with such collector which he or she has not remitted, and the estimated amount shall thereupon be deemed to be the amount of the tax collected by and the deposits made with the collector that has not been remitted

(2) The receiver of county government revenue shall serve personally or send by registered mail a notice in writing to the collector, his or her heirs, executors, or assigns or to the custodian or trustee in bankruptcy of the assets of his or her estate, setting out the amount estimated pursuant to subsection (1) and requiring that the estimated amount be paid over to the receiver of county government revenue within seven days of service of the notice or postage by mail

(3) An affidavit or statutory declaration by a person serving or mailing a notice pursuant to subsection (2) stating that he or she has mailed or served the notice is proof that the amount stated in the notice is due and owing and the onus of proving otherwise rests on the collector

**PART VI—OBJECTION AND APPEAL**

**28** Where a person considers that he is not liable to taxation under a revenue law or disputes liability for the amount assessed against him or her, he or she may, within sixty days of the date of service or mailing of the notice of assessment serve on the receiver of county government revenue a notice of objection setting out the reasons for the objection and all the relevant facts

Notice of Objection

**29** A notice of objection is sufficiently served if it is delivered to the office of the receiver of county government revenue or sent by registered mail addressed to the receiver of county government revenue

Service of notice

**30** The receiver of county government revenue shall, within sixty days of receipt of the notice of objection, reconsider the assessment or estimate and vacate, confirm or vary it, and he or she shall thereupon notify the objector of his or her decision by registered mail

Reconsideration

**31** If the tax payer or collector is dissatisfied with the decision of the receiver of county government revenue, under section 30 he or she may, within thirty days from the date of mailing of the decision, appeal to the High Court

Appeal to High Court

**32** Neither the giving of a notice of objection or a notice of appeal by any person nor any delay in the hearing of an appeal shall in any way affect the due date, the interest or penalties, or any liability for payment provided under this Act or a revenue Act, in respect of any moneys due and payable to the county government that are the subject matter of the objection or appeal, but in the event of the estimate of the receiver of county government revenue being set aside or reduced on appeal, the county executive committee member shall refund the amount or excess amount which has been paid to the county government and any additional interest or penalty paid thereon

Payment of tax not  
postponed by appeal

### **PART VII—RECOVERY OF TAX**

**33** (1) Where—

Certificate of tax due

- (a) default has been made in the payment of any tax that has been assessed under this Act or a revenue law,
- (b) default has been made by a collector in remitting any moneys collected or received, or that a collector is deemed to have collected or received on behalf of the county government,
- (c) the receiver of county government revenue has sent a registered letter to the collector demanding payment of the amount due and payable, and
- (d) 30 days have expired from the date that the registered letter was sent,

the receiver of county government revenue may issue a certificate stating—

- (a) The name of the person by whom the tax is payable,
- (b) The facts relied on in clause (a), and
- (c) the amount due and payable on the date of the certificate, including interest, if any, and penalty, if any

(2) Notwithstanding anything to the contrary in subsection (1), the certificate referred to in that subsection may be issued forthwith where the receiver of county government revenue considers it necessary to do so

**34** The amount of any tax that has been assessed against a tax payer and is due and payable under this Act or

Tax is debt due

a revenue law, and the amount of any tax collected or deposit received or deemed to have been collected or received by a collector under this Act or a revenue law, constitute a debt due to the county government and may be recovered by action in any court of competent jurisdiction

35 When the receiver of county government revenue knows or suspects that a person is ,or is about to become indebted or liable to make any payment to a person liable to make a payment or remittance under this Act or a revenue law, the receiver of county government revenue may by registered letter or by a letter served up on the first-named person personally require the first named person to pay the moneys otherwise payable to the second named person in whole or in part, to the receiver of county government revenue on account of the liability under this Act, or a revenue law, of the second-named person

Third party payment of tax

**PART VIII—INTEREST**

36 Any amount due under this Act or a revenue law, shall bear interest at the prescribed rate, not exceeding two per cent per month, from the day on which that amount should have been remitted to the receiver of county government revenue

Interest on overdue tax

37 Where as a result of an objection or appeal, tax is refunded to any person, interest is payable thereon at the prescribed rate, not exceeding two per cent per month

Interest on tax refunded

**PART IX—AUDIT AND INSPECTION**

38 (1) The receiver of county government revenue may audit the books of account, records, documents and papers of any collector

Audit

(2) Each collector shall make his or her books of account, records, documents and papers available to the receiver of county government revenue for the purpose of an audit under subsection (1)

39 (1) The receiver of county government revenue, an inspector or any person authorized by the county executive committee member may, without warrant, during normal business hours or at any other reasonable time, enter upon any premises or place where any business is carried on, operated, conducted, managed, or where any property is kept or any other thing is done in connection with which tax may be collected or payable, or where records are kept

Entry for audit inspection

with respect to transactions that may give rise to tax that is payable or to the collection of tax to -

- (a) audit, inspect or examine any account, record, paper, document, invoice, record keeping device, voucher, letter, electronic mail, goods or property or any other document or thing that is related or may relate in any way to tax that may be required to be collected, paid or remitted under a revenue law,
- (b) determine whether tax has been or is being paid, collected or remitted by any person,
- (c) determine the amount of tax that may be payable, collected or remitted by any person,
- (d) ascertain the quantities of goods on hand or sold by a collector, or
- (e) make such inquiries and examinations and to conduct such searches of the premises as such person may consider necessary in relation to tax that may be required to be collected, paid or remitted under a revenue Act

(2) The receiver of county government revenue, an inspector or any other person authorized by the county executive committee member may, upon entering any premises or place under subsection(1), require the owner or manager of the property or business or any other person on the premises to give him or her all reasonable assistance with the audit or examination either orally or, if he or she so requests, on oath or by statutory declaration, and for that purpose to require the owner or manager to attend at the premises or place with him or her

(3) The collector or taxpayer and each of his or her officers, employees and agents shall answer all questions put to him or her relating to any of the matters concerning which authority to enter is given and shall produce for inspection such records, documents and other things as are required by such person entering the premises or place under subsection (1)

(4) The holder of a registration certificate or permit who carries on business in the county, but does not keep or maintain in the county all books of account, records, record keeping devices, papers or any other documents required



for the purpose of audit, inspection, or examination, is liable for the expenses necessarily incurred by any officer appointed by the county executive committee member for the purpose of auditing, inspecting, or examining the books of account, records and documents at the place where they are kept or maintained

(5) If during the course of an audit or inspection pursuant to subsection (1) it appears to the person conducting the audit or inspection that there has been a contravention of this Act or a revenue law or the regulations, he or she may seize and take away any of the books of account, records and other documents and retain them until they are produced in any court proceeding and may make a copy thereof

(6) A copy of any book of account, records or document purporting to be certified by the receiver of county government revenue, an inspector or an authorized person to be a copy made pursuant to this section is admissible in evidence and has the same probative force as the original document would have had if it had been provide in the ordinary way

### PART X—REFUNDS

40 (1) Where a person—

Refund of tax

- (a) has paid an amount as tax that is not payable as tax, or
- (b) has paid an amount as tax that is in excess of the amount payable as tax,

the county executive committee member shall repay to that person the amount wrongly paid or the amount of excess if the application for refund is made in the manner prescribed by regulation within three years of the date the overpayment was made

(2) Notwithstanding subsection (1), where an amount is paid as tax and it is subsequently determined that the amount was paid under a mistake in law, no action shall be maintainable against the county government for return of the amount so paid

(3) A collector shall not be entitled to claim a refund under this Act, or to commence an action claiming a refund in respect of any amount collected and remitted by the

collector as an agent of the receiver of county government revenue

(4) Notwithstanding subsection (1), where-

- (a) an amount of tax is reversed as a result of a decision respecting an objection or appeal of a notice of assessment issued to the person, and
- (b) the person has paid tax during or subsequent to the applicable audit period which, as a result of the decision, was not payable, the county executive committee member shall repay to the person any such amount wrongly paid by the person since the beginning of the applicable audit period if an application for refund has been made in the manner prescribed by regulation within sixty days of the date of the final determination of the notice of assessment under objection or appeal

(5) Notwithstanding subsection 3, no interest shall be payable on any amount of tax refunded to a person pursuant to subsection (4) which was not part of the notice of assessment under objection or appeal

#### **PART XI—CONFIDENTIAL INFORMATION**

**41** (1) Except for purposes of the administration and enforcement of this Act or a revenue law, and subject to subsection (3), all information, and all statements and documents, obtained under this Act or a revenue law by the county executive committee member, the receiver of county government revenue, or any person employed by or authorized to act on behalf of any of them for any purposes of this Act, are confidential

Confidentiality

(2) Except for purposes of the administration and enforcement of this Act or revenue law, and subject to subsection (3), no person employed by the county shall communicate or allow to be communicated to any person any information obtained under this Act or a revenue law, or allow any person to inspect or have access to any written statement furnished under this Act or a revenue law

(3) The county executive committee member may—

- (a) communicate or allow to be communicated, information obtained under this Act or a revenue Act to, or

- (b) allow inspection of or access to any written statement furnished under this Act or a revenue law by, Any person employed by the national government of Kenya or any county or territory of Kenya, where the information and written statements obtained by such government for the purpose of any Act that imposes a tax are communicated or furnished on a reciprocal basis to the county executive committee member, and if the information and written statements will not be used for any purpose other than administration or enforcement of a national, county or territorial law that provides for the imposition or collection of a tax

42 The county executive committee member may—

Communication of information to other departments

- (a) communicate or allow to be communicated, information obtained under this Act or a revenue law, or
- (b) allow inspection of or access to any written statement furnished under this Act or a revenue law,
  - to other departments of the government only where—
    - (a) the person to whom the information relates authorizes the county executive committee member to so,
    - (b) it is not possible to identify the sales or tax remitted of any individual or business,
    - (c) the information requested is not available from any other source

43 Any person employed by the county who, by virtue of his or her position, obtains information pursuant to this Act or a revenue law may be required by the county executive committee member to take an oath of secrecy

Oath of secrecy

**PART XII—OFFENCES AND PENALTIES**

44 (1) Any person who-

Offences

- (a) makes a false statement in any form or return provided for under this Act, a revenue law or any regulations thereunder,
- (b) interferes with, impedes or obstructs the receiver

of county government revenue, an inspector or a person acting pursuant to this Act, or

- (c) violates any provision of this Act, a revenue law or any regulation thereunder for which no penalty is otherwise provided, is guilty of an offence and is liable on conviction to a fine of not less than ten thousand shillings and not more than one hundred thousand shillings

(2) Every collector who fails to file a return as and when required by this Act or a revenue law is guilty of an offence and on conviction is liable to a fine not exceeding hundred thousand shillings in respect of each unfiled return included in the conviction

(3) Where prosecution for violation of any provision of this Act or a revenue law involves a failure to pay tax, the court upon conviction of the accused person may order him or her to pay the amount of the tax in addition to any other penalty

**45** Where a cheque issued by any person in payment of tax is returned unpaid, the county executive committee member may levy upon that person such penalty as provided for under the banking laws Regulations

Unpaid cheques

**46** Where a person owes taxes pursuant to this Act or a revenue law, the person shall pay to the county executive committee member on demand by the receiver of county government revenue, all costs and expenses incurred by the county executive committee member in collecting the unpaid taxes, and the amounts of such costs and expenses as may be stated in a certificate issued by the receiver of county government revenue

Collection costs

**47** (1) Any collector who fails to make a return or to remit the tax collectable or payable as and when required by this Act or a revenue law, shall pay the following penalty to the county executive committee member upon demand by the receiver of county government revenue-

Failure to file or remit taxes penalty imposed on collector

- (a) an amount equal to five per cent of the tax that was collectable and the tax that was payable by him or her for the period covered by the return, if the amount of such tax was less than Shillings Five Hundred Thousand, or
- (b) Two Hundred and Fifty Thousand shillings if the

amount of the tax collectable and of the tax that was payable by him for the period covered by the return, was Five Hundred Thousand Shillings or more,

(2) The amount of such penalties may be stated in a certificate issued by the receiver of county government revenue pursuant to section 26

**48** Any officer, director, or agent of a corporation, or any other person, who directed, authorized, assented to, acquiesced in or participated in the commission of any act by the corporation which is an offence under this Act, is guilty of an offence and on conviction is liable to the punishment provided for the offence whether or not the corporation has been prosecuted or convicted of any offence under this Act

Officers etc of  
corporation

**49** (1) Where a corporation has failed to collect tax or has collected tax and failed to remit the tax or has failed to pay any interest or penalty relating thereto, the directors of the corporation at the time the corporation was required to collect or remit the taxes or to pay the interest or penalty relating thereto, are jointly and severally liable, together with the corporation to pay such amounts

Directors

(2) A director of a corporation is not liable for a failure described under subsection (1) if the director exercised the degree of care, diligence and skill to prevent the failure that a reasonably prudent person would have exercised in comparable circumstances

**50** The receiver of county government revenue may assess any person for any amount payable by the person under this part and, where the receiver of county government revenue sends a notice of assessment, the sections of this Act respecting assessments, objections and appeals apply with such modifications as the circumstances require

Assessment

**51** Any assessment under section 50 of any amount payable by a person who is a director of a corporation shall not be made more than two years after the person ceased to be a director of the corporation

Time limit

**52** A prosecution for a violation of this Act, or a revenue law or the regulations, shall be commenced within seven years from the time of violation

Limitation period

**PART XIII—MISCELLANEOUS PROVISIONS**

**53** (1) any document required to be published under a revenue law may be published by advertisement in the County Gazette and 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 this Act 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 accompany, 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 by the County Executive Committee Member

(3) If the receiver of revenue having attempted to send or seve a document by one of the methods provided under sub-section (2) and is satisfied that such a notice has not been received by the person to whom it was addressed, the receiver of revenue may advertise, in the manner provided in sub-section (1), the general purpose of such document and upon such advertising the document is deemed to have been received by that person

(4) An advertisement referred to in subsection (3) may refer to one or more documents and to one or more rate able owners

(5) Any document required under revenue law required or authorized to be served on the owner or occupier of nay premises without further name or description

**54** The proceeds of a tax including Appropriation in Aid shall be paid into the County Revenue Fund

Payment into County  
Revenue Fund

**55** (1) The receiver of county government revenue shall establish a revenue register and keep the register updated

Revenue Register

(2) The revenue register shall contain the prescribed information and may be kept in such form as the receiver of

county government revenue may prescribe from time to time

**56** The county executive committee member with the approval of the Governor may enter into an agreement with the national government, any county or territory of the Republic of Kenya, or any government or territory of neighboring country in respect of the application, collection and division of a tax to be applied or collected under such an agreement

Agreements  
recollections etc

**57** (1) The county executive committee member with the approval of the Governor may enter into an agreement with the Kenya Revenue Authority or any person respecting the collection of a tax and such other matters as the county executive committee member may determine whereby each such person is constituted an agent of the county for the collection of tax

Agreement for  
constitution of an  
agent

(2) An agreement may provide that the person constituted an agent of the county for the collection of a tax may constitute sub-agents of for the collection of the tax

(3) The receiver of county government revenue may authorize any county public officer employed by the county government or any it's entities to be a collector of revenue for purposes of collecting revenue under this Act or a revenue law

(4) A county public officer who collects revenue pursuant subsection (3) shall, not more than three days after receiving it, deliver the revenue to the receiver of county government revenue

**58** The county executive committee member may make regulations—

Regulations

- (a) respecting the forms and records to be used for the purpose of this Act or a revenue law, or the regulations,
- (b) prescribing the method of collection and remittance of the tax, and of remittance of deposits and any other conditions or requirements affecting the collection and remittance,
- (c) prescribing interest rates,
- (d) prescribing the allowances and conditions thereof to be paid to collectors for collecting the tax and

deposits to the county executive committee member,

- (e) authorizing a designated officer or class of officers to exercise any powers or to perform any duties of the receiver of county government revenue under this Act or a revenue law,
- (f) respecting the release of returns and other tax-related information,
- (g) respecting the suspension, cancellation and reinstatement of a certificate or permit issued by the county executive committee member under this Act,
- (h) respecting the relief, in circumstances prescribed by regulation, of interest,
- (i) penalties assessed against tax payers,
- (j) defining any expression used in this Act,
- (k) prescribing the period for which an assessment may be made under this Act, and
- (l) respecting any other matter or thing that is considered necessary to carry out effectively the intent and purposes of this Act
- (m) prescribing academic qualifications for persons to work in the office of the receiver of county government revenues