

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

ARRANGEMENT OF CLAUSES

Clause

PART I—PRELIMINARY

1— Short Title

PART II— PROVISIONAL COLLECTION ORDERS

2—Making of provisional collection orders

3—Duration of orders

4—Refund of excess tax

5—Power to amend orders and make subsidiary legislation

6— Regulations

**THE KIAMBU COUNTY PROVISIONAL COLLECTION OF REVENUE
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A Bill for,

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 Kiambu County Assembly, as follows—

PART I—PRELIMINARY

- Short title **1.** This Act may be cited as the Kiambu County Provisional Collection of Revenue Bill, 2015.

PART II— 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

MEMORANDUM OF OBJECTS AND REASONS

The need to execute revenue raising measures to meet the revenue needs of the County means that immediate measures are necessary to ensure the immediate commencement of collection of revenue by the County Government after a revenue Bill is published

The process of enacting a Bill in the legislature is unpredictable in terms of the time that a Bill may take from publication to enactment. This makes it prudent to put measures in place that will ensure that revenue projections are not unduly impaired, hence the need to seek powers for the executive to operationalize the proposals in a Bill already published but yet to be enacted.

PART I of the Bill provides for preliminary matters and includes the short title.

PART II at clause 2, empowers the executive committee member responsible for finance to issue orders after the Finance Bill or any other revenue law that allows fees, charges, levies, rents, or rates, or administrative or general provision in respect thereof, to be imposed, created, altered or removed, to have effect as if the Bill were passed into law.

Clause 3 provides for the duration of such orders issued under clause 2

Clause 4 provides for the refund of any tax if the proposed provision on which the order was premised is rejected by the Assembly.

Clause 5 provides for the power to amend the orders issued by the executive committee member for finance.

This Bill when enacted will confer on the executive committee member for finance the authority to make provisions having the force of law in Kenya in terms of Article 94 (6) of the Constitution of Kenya, 2010.