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THE KIAMBU COUNTY REVENUE AUTHORITY ACT, 2023

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**FIRST SCHEDULE —PROVISIONS AS TO THE CONDUCT OF
BUSINESS AND AFFAIRS OF THE
AUTHORITY.**

THE KIAMBU COUNTY REVENUE AUTHORITY ACT, 2023

AN ACT of the County Assembly of Kiambu to provide for the establishment of the County Revenue Authority as a body for the assessment and collection of revenue, the administration and enforcement of laws relating to revenue within the county and 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 Revenue Authority Act, 2023.

Interpretation

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

“Authority” means the County Revenue Authority established under section 4;

“County” means Kiambu County;

“County Government” means County Government of Kiambu;

“County public officer” has the same meaning assigned in the County Government Act, 2012;

“Executive Member” means the County Executive Committee Member for the time being responsible for Finance;

“Revenue” means rates, taxes, charges, levies, fees, rents, royalties and any monies payable to the county government under any revenue law or any other written law;

“Revenue law” means—

- (a) this Act;
- (b) any other Act imposing an entertainment tax or any other tax that is payable to the County Government;
- (c) any Act or other law providing for the payment to the county government of fees or charges for services provided; or
- (d) any other prescribed law.

“Revenue payer” means a person who is obligated to pay revenue under any revenue law, or any written law to the County Government.

Objects and Purpose of this Act

3. The purpose of this Act is to provide for the establishment of legal and institutional framework for revenue administration in order to—

- (a) ensure effectiveness and efficiency in revenue administration;
- (b) promote transparency in revenue collection;
- (c) collect, receive and remit revenue to the County Treasury in accordance with this Act and the Public Finance Management Act, 2012;

PART II—COUNTY REVENUE AUTHORITY**Establishment of the Authority**

4. (1) There is established an Authority to be known as the Kiambu County Revenue Authority.

(2) The Authority shall be a body corporate with perpetual succession and a common seal and shall, in its corporate name, be capable of—

- (a) taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property;
- (b) entering into contracts; and
- (c) doing or performing all other acts or things for the proper performance of its functions under this Act which may lawfully be done or performed by a body corporate.

Functions of the Authority

5. (1) The Authority shall, under the general supervision of the Executive Member, be responsible for the assessment, collection and receipt of all revenue.

(2) In the performance of its functions under sub-section (1), the Authority shall—

- (a) administer and enforce all provisions of the revenue laws and any other written law and for that purpose, assess, collect and account for all revenues in accordance with those laws;
- (b) advise the County Executive Committee on all matters relating to imposition, administration and enforcement of revenue laws or any other written law relating to revenue in line with Article 209 of the Constitution;
- (c) ensure that all revenue raised or collected by or on behalf of the County are paid into the County Revenue Fund;

- (d) prepare reports on revenue collected and owing and any other reports as may be required under this Act or any other written law;
- (e) carry out such other roles necessary for the implementation of the objects and purpose of this Act and perform such other functions as may, from time to time, be assigned by the Executive Member or provided for under any revenue laws or any other written law.

Composition of the Board of the Authority

6. (1) The Board of the Authority shall consist of—

- (a) a Chairperson appointed by the Governor with the approval of the County Assembly;
- (b) the Chief Officer for the time being responsible for Finance or his or her representative;
- (c) the Chief Receiver of Revenue who shall be an *ex-officio* member and secretary to the Authority;
- (d) the County Attorney or his/her representative;
- (e) three persons nominated by the Executive Member by virtue of their knowledge and experience in accountancy, commerce, law, taxation, business administration or public administration.

(2) Representatives of the members under paragraph (b) and (e) of subsection (1) shall be persons with knowledge or experience in matters relating to tax policy or legislation.

(3) The Board of the Authority shall be responsible for—

- (a) the approval and review of the policy of the Authority;
- (b) the monitoring of the performance of the Authority in carrying out its functions; and
- (c) the discipline and control of all the members of staff of the Authority appointed under this Act.

Qualifications for Appointment

7. (1) A person shall be qualified for appointment as chairperson if that person—

- (a) holds a bachelor's degree in economics, business, law, finance, accounting or any other related field from a recognized university;
- (b) has experience of at least five years in senior management in public or private sector; and
- (c) meets the requirements of Chapter Six of the Constitution.

(2) A person shall be qualified for appointment as a member under sub-section (1) (f) if that person—

- (a) holds a degree in economics, business, law, finance, accounting or any other related field from a recognized university;
- (b) has experience of at least five years in management; and
- (c) meets the requirements of Chapter Six of the Constitution.

(3) The term of office for the Chairperson or a member appointed under sub-section (1) (f) shall be three years which term may be renewed for one further term.

(4) The Board of the Authority shall elect from amongst itself, a vice-chairperson, who shall preside over the meetings of the Authority in the absence of the Chair.

Conduct of business

8. (1) The conduct and regulation of the business and affairs of the Authority shall be as set out in the First Schedule.

Remuneration of the Authority

9. The remuneration of the members of the board of the Authority shall be as determined by the County Treasury in line with the Salaries and Remuneration Commission guidelines.

Chief Receiver of Revenue

10. (1) There shall be a Chief Receiver of Revenue appointed by the Governor with the approval of the County Assembly from amongst three names recommended by the County Public Service Board who shall serve for period of three years' renewable once.

Qualifications of the Chief Receiver of Revenue

11. (1) A person shall qualify for appointment as the Chief Receiver of Revenue if that person—

- (a) holds of a bachelor's degree finance, accounting, economics, business, law or related field from a recognized university;
- (b) has had experience in senior management in the relevant field for a period of not less than seven years;
- (c) meets the requirements of Chapter Six of the Constitution; and
- (d) is a member of a relevant professional body.

(2) The Chief Receiver of Revenue shall serve, on such terms and conditions of employment as shall be stipulated in the performance contract from time to time.

Responsibilities of the Chief Receiver of Revenue

12. (1) The Chief Receiver of Revenue shall in consultation with the Authority be responsible for—

- (a) the day to day management of the operations of the Authority;
- (b) the management of funds, property and affairs of the Authority;
- (c) preparation and submission of quarterly statements to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation in accordance with section 158 of the Public Finance Management Act;
- (d) development of revenue raising strategies and measures;
- (e) development of revenue administration policies;
- (f) administration, organization and control of the staff of the Authority; and
- (g) carrying out any other function as may from time to time be assigned by the Board of the Authority.

Vacancy of Office of the Chief Receiver of Revenue

13. The Chief Receiver of Revenue may—

- (a) at any time resign from office by issuing a one-month notice in writing to the chairperson of the Authority;
- (b) be removed from office by the Executive Member on recommendation of the Board of the Authority, for—
 - (i) serious violation of the Constitution or any other written law;
 - (ii) gross misconduct, whether in the performance of the functions of the office or otherwise;
 - (iii) physical or mental incapacity to perform the functions of office;
 - (iv) incompetence;
 - (v) bankruptcy; or
 - (vi) serious violation of the provisions of the performance contract.

Staff of the Authority

14. (1) The Board of the Authority may appoint such staff as are necessary for proper discharge of its functions under this Act, upon such terms and conditions of service as it may determine.

(2) The Board of the Authority shall—

- (a) recruit staff through a competitive process;
- (b) ensure that there is sufficient number of staff qualified in relevant fields necessary for the better carrying out the objects and functions of the Authority; and
- (c) ensure that all appointments under this section take into account gender parity and special interests.

The common seal of the Authority

15. (1) The common seal of the Authority shall be kept in the custody of the Chief Receiver of Revenue or of such other office as the Authority may direct, and shall not be used except upon the order of the Board of the Authority.

(2) The common seal of the Authority, when affixed to a document and duly authenticated, shall be judicially and officially noticed, and unless the contrary is proved, any necessary order or authorization by the Authority under this section shall be presumed to have been duly given.

(3) The common seal of the Authority shall be authenticated by the signature of the Chairperson of the Authority or the Chief Receiver of Revenue.

(4) The Vice-chairperson shall, in the absence of either the Chairperson or the Chief Receiver of Revenue, in any particular matter, authenticate the seal of the Authority on behalf of either the Chairperson or the Chief Receiver of Revenue.

Protection from personal liability

16. (1) No matter or thing done by a member of the Board of the Authority or by any officer, member of staff, or agent of the Authority shall, if the matter or thing is done *bona fide* for executing the functions, powers or duties of the Authority under this Act, render the member, officer, employee or agent or any person acting on their directions personally liable to any action, claim or demand whatsoever.

(2) Any expenses incurred by any person in any suit or prosecution brought against him or her in any court, in respect of any, act which is done or purported to be done by him or her under the direction of the Authority, shall, if the court holds that such act was done *bona fide* be paid out of the

funds of the Authority, unless such expenses are recovered by him or her in such suit or prosecution.

Liability for damages

17. The provisions of section 16 shall not relieve the Authority of the liability to pay compensation or damages to any person for any injury to him or her, his or her property or any of his or her interests caused by the exercise of any power conferred by this Act or any other written law or by the failure, wholly or partially, of any works.

Staff to be personally liable for wrongful acts or omissions

18. Any person employed by the Authority shall be personally liable for any act or omission done or committed in the performance of his functions under this Act, if having regard to the circumstances of the case such act or omission--

- (a) is done or committed willfully or dishonestly by such person;
- (b) is attributable to the negligence of such person; or
- (c) is done or committed by such person in contravention of any provision of this Act or regulations made thereunder or any other written law.

Committees of the Authority

19. The Board of the Authority may establish such committees for better implementation of its functions and objects and purpose of this Act.

Reports

20. (1) The Board of the Authority shall every quarter prepare and submit to the Executive Member a report of the operations of the Authority.

(2) The quarterly reports prepared shall provide information regarding the activities and plans of the Authority to which it relates and sufficient to impart an accurate understanding of the nature and scope of its activities and its plans and priorities and, without limitation, shall include—

- (a) a detailed report of the account of all revenue received and remitted to the County Revenue Fund within the period;
- (b) the performance of the Authority against its key performance indicators;
- (c) challenges faced in implementing the Act and proposed mitigation measures;
- (d) measures taken to implement corporate governance principles and practices;

- (e) financial statements; and
- (f) such information and other material as the Authority may be required by this Act or regulations made there under to include in the quarter report.

(3) The board of the Authority shall within fifteen days after the close of each financial year prepare and submit to the Executive Member an annual report of the operations of the Authority.

(4) The provisions of sub-section (2) shall apply in preparation of the annual report.

(5) The Executive Member shall, within fourteen days of receiving a report in this section submit it to the County Executive Committee and the County Assembly.

PART III—FINANCIAL PROVISIONS

Revenue Fund

21. (1) All revenue collected by or payable under the revenue laws or any other written law shall be collected by the Authority and paid into the County Revenue Fund.

Funds of the Authority

22. (1) The funds and assets of the Authority shall consist of—

- (a) such monies appropriated by the county in the annual county budget estimates;
- (b) such monies as may be appropriated by county assembly for the purposes of the Authority;
- (c) such gifts, grants, loans or monies received from any lawful source by the Authority with the approval of the County Assembly.

(2) The Authority shall apply the money provided under this section for the furtherance of the objects and performance of the functions of the Authority and as may be prescribed under this Act.

Financial Year

23. The financial year of the Authority shall be the period of twelve months ending on the thirtieth June in each year.

Annual Budget

24. (1) At least three months before the commencement of each financial year, the Authority shall cause to be prepared budget of the Authority for that year.

(2) The annual budget shall make provision for all estimated expenditure of the Authority for the financial year and in particular, the estimates shall provide for the—

- (a) operations of the Authority;
- (b) payment of the salaries, allowances and other expenses in respect of the staff of the Authority;
- (c) payment of pensions, gratuities and other expenses, and in respect of benefits which are payable out of the funds of the Authority;
- (d) maintenance of the assets of the Authority;
- (e) funding of operations, training, research and development of the Authority;
- (f) provisions for refunds; and
- (g) creation of such reserve funds to meet future or contingent liabilities in respect of retirement benefits, insurance or replacement of buildings or equipment, or in respect of such other matter as the Authority may deem appropriate.

(3) The annual estimates shall be approved by the Authority before the commencement of the financial year to which they relate and, once approved, the sum provided in the estimates shall be submitted to the County Executive Committee for final approval.

(4) No expenditure shall be incurred for the purposes of the Authority except in accordance with the annual estimates approved under subsection (3), or in pursuance of an authorization of the Authority given with prior written approval of the Executive Member.

Accounts

25. The Authority shall cause to be kept proper books and records of accounts and assets of the Authority.

Financial reports and audit

26. (1) Within a period of three months after the end of each financial year, the Authority shall submit to the Executive Member, the accounts of the Authority together with—

- (a) a statement of financial position as at the thirtieth day of June;
- (b) a statement of revenue collected;
- (c) a statement of cash flow for the year ended;
- (d) a summary of significant accounting policies and other explanatory information; and

- (e) other financial statements applicable or as may be required by the Executive Member.

Internal Audit and quarterly audit reports

27. (1) In addition to any other functions that may be assigned to by the Board of the Authority or the Chief Receiver of Revenue, the head of internal audit shall be responsible for the internal audit of the Authority's accounts and shall submit to the chief Receiver of Revenue a report on the accounts in respect of every three months of a financial year.

(2) The Chief Receiver of Revenue shall submit every report referred to in sub-section (1) to the Board of the Authority for its consideration at the next meeting of the Authority.

(3) After Board of the Authority has considered the reports, the Chief Receiver of Revenue shall submit copies of the reports to the Executive Member.

PART IV—REVENUE ADMINISTRATION

Values

28. The Authority shall carry out its functions in a manner that upholds the following values—

- (a) human dignity;
- (b) rule of law;
- (c) non- discrimination;
- (d) transparency;
- (e) fairness;
- (f) justice; and
- (g) equality and equity

Powers of the Authority

29. The Authority shall have powers to--

- (a) assess where applicable any revenue payable the county by any person in accordance with the revenue laws or any written law;
- (b) collect revenue on behalf of the county;
- (c) institute legal proceedings for the recovery of revenue;
- (d) inspect any premises or information for the purposes of implementing this Act;

- (e) do such other things as may be prescribed by the revenue laws, and any other written laws or regulations thereto;
- (f) request third party information for purposes of enforcing the Act;
- (g) search and seizure through court warrants for enforcement of the Act;
- (h) summon suspected defaulters to appear before an authorized officer;
- (i) issue agency notices to recover fees, charges and rates;
- (j) power of security on property for unpaid tax;
- (k) power of seizure and forfeiture of goods;
- (l) power of denial of services for defaulters.

Responsibilities of the Authority

30. The Authority shall perform the functions and duties under this Act and in particular—

- (a) be the receiver of revenue within the meaning of section 157 of the Public Finance Management Act, 2012;
- (b) be responsible for administration and enforcement of revenue laws in the County;
- (c) ensure the assessment and collection of and accounting for all revenue;
- (d) collect and account for all county revenues in accordance with this Act and the Public Finance Management Act, 2012;
- (e) cause to be kept a proper data management system that shall have details and information of all revenue payers;
- (f) prepare reports on revenue collected and owing in accordance with the relevant laws and procedures;
- (g) advise the County Government on all matters relating to the imposing, administration and enforcement of County revenue laws;
- (h) receive and address complaints from revenue payers or members of the public;
- (i) establish and implement corporate governance principles and practices applicable to similar entities;
- (j) provide public education and awareness to all revenue payers as well as members of the public;

- (k) ensure that its services are automated to facilitate effective and efficient revenue administration; and
- (l) perform such other functions as may be provided for under any revenue laws.

Compliance

31. The Authority shall—

- (a) institute measures to ensure compliance with this Act; and
- (b) promote and encourage voluntary compliance by revenue payers.

Agent

32. The Authority may in consultation with the Executive Member authorize the Kenya Revenue Authority or appoint a collection agent to be a collector of revenue in accordance with this Act.

Complaints

33. The Executive Member may prescribe guidelines for addressing complaints from revenue payers or members of the public in relation to the implementation of this Act.

Authorized officers

34. (1) The Authority may designate authorized officers in writing for the purposes of implementing and enforcing this Act.

Powers of authorized officers

35. (1) An authorized officer designated under this Act may—

- (a) inspect any premises or information;
- (b) obtain, copy and print information or data from any computer system in 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) prosecute a matter related to enforcement of this Act or as may be provided under any revenue law;
- (e) discharge any duties as may be assigned by the Authority.

(2) Every revenue payer required to comply with the foregoing shall accord to the Authority or other authorized officer all reasonable assistance so as to allow them to exercise their powers under this section.

- (3) A person who —
- (a) fails or refuses to —
 - (i) Provide access to premises required by the Authority; or
 - (b) obstructs or hinders the Authority or authorized officer in the discharge of their duties under sub-section (1), commits an offence and shall be liable on conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding one year or to both.

(4) An authorized officer shall at all-time while dispensing their duties and powers under this section carry and display an official badge issued by the Authority.

Power to issue directions and remove the Board of the Authority

36. (1) The Governor may give directions of a general or specific nature to the Board of the Authority with regard to the better exercise and performance of the functions of the Authority and the Board of the Authority shall give effect to those directions.

(2) Notwithstanding sub-section (1), directions under this section may require that any rules or regulations made be amended to conform with any requirement of this Act where the same are inconsistent therewith.

(3) Notwithstanding the provisions of this Act or any other written law, the Governor may, if at any time it appears to him or her that the Authority has failed to carry out its functions in the best interest of the county government, revoke the appointments of chairperson and members of the Authority and dissolve the Authority and shall in consultation with the Executive Committee constitute a new Authority for a period not exceeding six months.

PART V—THE APPEALS COMMITTEE

Establishment of the Appeals Committee

37. (1) There is established a Revenue Appeals Committee to exercise the functions conferred upon it by this Act.

(2) The Revenue Appeals Committee shall serve on a part time basis.

Composition of the Revenue Appeals Committee

38. (1) The Revenue Appeals Committee shall consist of—

- (a) a person eligible to be appointed as a High Court Judge who shall be the Chairperson;
- (b) a representative of the County Treasury;

- (c) a registered physical planner with at least ten years' experience;
- (d) a qualified person under the Accountants Act, No.15 of 2008 or relevant body;
- (e) a representative of Chamber of Commerce – Kiambu Chapter.

(2) The persons under sub-section (1) shall be appointed by the Executive Member.

Functions of the Revenue Appeals Committee

39. The Revenue Appeals Committee shall—

- (a) hear and determine appeals on a decision of the Authority to levy revenue under this Act or any other written law; and
- (b) hear and determine appeals on refusal of the Authority to make a refund or offset an overpayment to a revenue payer;
- (c) undertake any other dispute resolution measures on matters relating to the Authority's decisions or resolutions.

Tenure of the Revenue Appeals Committee

40. The Revenue Appeals Committee shall serve for a non-renewable term of three years.

Quorum of the Valuation Appeals Committee

41. For purposes of the business of the Committee, the quorum shall be made of the Chairperson and two other members.

Conduct of members

42. A member of the Committee—

- (a) shall perform his or her duties in good faith.
- (b) shall disclose to the chairperson, any personal interest that a member or spouse, parent, child, partner or business associate of that member may have in any matter before the Committee;
- (c) shall not use the position or privileges of a member for private gain or to improperly benefit another person; and
- (d) shall not act in any way that compromises the credibility, impartiality, independence or integrity of the Committee.

PART V—GENERAL PROVISIONS

Regulations

43. (1) The Executive member may from time to time by notice in the *Gazette* make Regulations generally for the better carrying out of the objects of this Act.

(2) without prejudice to the generality of sub-section (1), the Regulations may—

- (a) prescribe the procedure for appointment of members of the Revenue Appeals Committee, the terms of appointment and the conduct of an appeal under this Act;
- (b) prescribing the procedure for the appointment of all members of the staff of the authority;
- (c) prescribe procedures for issuance of notices under this Act or relevant revenue law;
- (d) prescribe the procedures for issuance of waivers and variations.

SCHEDULE**(s. 8)****PROVISIONS AS TO THE CONDUCT OF BUSINESS AND
AFFAIRS OF THE AUTHORITY****Tenure of office**

1. Any member of the Authority, other than the Chief Officer for the time being responsible for matters related to finance, or his or her representative, the County Attorney of his or her representative shall, subject to the provisions of this Schedule, hold office for a term of three years, on such terms and conditions as may be specified in the instrument of appointment, and shall be eligible for re-appointment for a further and final term of three years.

Vacation of office

2. A member of the Authority may—

- (a) at any time resign from office by notice in writing to the Executive Member;
- (b) be removed from office by the executive member if the member—
 - (i) has been absent from three consecutive meetings of the Authority without a written permission of the chairperson;
 - (ii) is convicted of a criminal offence and sentenced to imprisonment for a term exceeding six months or to a fine exceeding ten thousand shillings;
 - (iii) is convicted of an offence involving dishonesty or fraud;
 - (iv) is adjudged bankrupt or enters into a composition scheme of arrangement with his creditors;
 - (v) is incapacitated by prolonged physical or mental illness or is deemed otherwise unfit to discharge his duties as a member of the Authority; or
 - (vi) fails to comply with the provisions of this Act relating to disclosure.

Meetings

3. (1) The Board of the Authority shall meet not less than four times in every financial year and not more than four months shall elapse between the date of one meeting and the date of the next meeting.

(2) Notwithstanding the provisions of sub-paragraph (1), the Chairperson may, and upon requisition in writing by at least five members

shall, convene a special meeting of the Board of the Authority at any time for the transaction of the business of the Authority.

(3) Unless three quarters of the total members of the Board of the Authority otherwise agree, at least fourteen days' written notice of every meeting shall be given to every member of the Authority.

(4) The quorum for the conduct of the business of the Board of the Authority shall be five members including the chairperson or the person presiding.

(5) The Chairperson or in his absence the vice chair- person shall, preside at every meeting of the Authority, but in the absence of both, the members present shall elect one of their members to preside, who shall, with respect to that meeting and the business transacted thereat, have all the powers of the Chairperson.

(6) Unless a unanimous decision is reached, a decision on any matter before the Authority shall be by a majority of votes of the members present and voting and, in the case of an equality of votes, the chairperson or the person presiding shall have a casting vote.

(7) Subject to sub-paragraph (4), no proceedings of the Authority shall be invalid by reason only of a vacancy among the members thereof.

Conflict of interest

4. (1) If a member is directly or indirectly interested in any contract, proposed contract or other matter before the Authority and is present at a meeting of the Authority at which the contract, proposed contract or other matter is the subject of consideration, that member shall, at the meeting and as soon as practicable after the commencement thereof, disclose the fact and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter:

Provided that, if the majority of the members present are of the opinion that the experience or expertise of such member is vital to the deliberations of the meeting, the Board of the Authority may permit the member to participate in the deliberations subject to such restrictions as it may impose but such member shall not have the right to vote on the matter in question.

(2) A member of the Authority shall be considered to have a conflict of interest for the purposes of this Act if he acquires any pecuniary or other interest that could conflict with the proper performance of his duties as a member or employee of the Authority.

(3) Where the Board of the Authority becomes aware that a member has a conflict of interest in relation to any matter before the Authority, the

Authority shall direct the member to refrain from taking part, or taking any further part, in the consideration or determination of the matter.

(4) If the Chairperson has a conflict of interest he shall, in addition to complying with the other provisions of this section, disclose the conflict that exists to the executive in writing.

(5) Upon the Authority becoming aware of any conflict of interest, it shall make a determination as to whether in future the conflict is likely to interfere significantly with the proper and effective performance of the functions and duties of the member of the Authority and the member with the conflict of interest shall not vote on this determination.

(6) Where the Authority determines that the conflict is likely to interfere significantly with the member's proper and effective performance as provided for in sub-paragraph (1), the member shall resign unless the member has eliminated the conflict to the satisfaction of the Authority within thirty days

(7) The Authority shall report to the executive member any determination by the Authority that a conflict is likely to interfere significantly with performance as above and whether or not the conflict has been eliminated to the satisfaction of the Authority.

(8) The annual report of the Authority shall disclose details of all conflicts of interest and determinations arising during the period covered by the report.

(9) A disclosure of interest made under this paragraph shall be recorded in the minutes of the meeting at which it is made.

(10) A member of the Authority who contravenes sub-paragraph (1) commits an offence and is liable to imprisonment for a term not exceeding six months, or to a fine not exceeding one hundred thousand shillings, or both.

Code of conduct

5. (1) Within twelve months of the commencement of this Act, the Authority shall adopt a code of conduct prescribing standards of behavior to be observed by the members and staff of the Authority in the performance of their duties.

(2) Subject to sub-paragraph (1), before adopting any code of conduct or making any substantial amendments to an existing code of conduct, the Authority shall publish the proposed code or amendments in the Gazette and in a newspaper circulating nationally, inviting public comments.

(3) The Authority shall include in its annual report a report on compliance with the code during the period covered by the annual report.

(4) The code of conduct adopted or prescribed under this paragraph shall be binding on the Authority and its staff.

Execution of Interest

6. Any contract or instrument which, if entered into or executed by a person not being a body corporate, would not require to be under seal, may be entered into or executed on behalf of the Authority by any person generally.

Minutes

7. The Authority shall cause minutes of all resolutions and proceedings of meetings of the Authority to be entered in books kept for that purpose.