

SPECIAL ISSUE

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ACTS, 2014

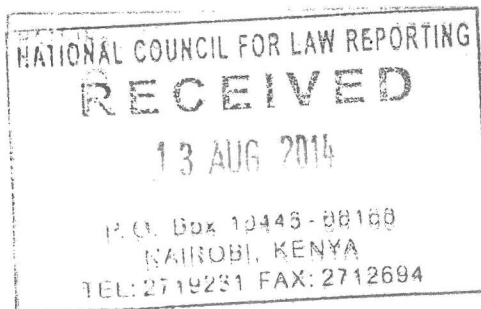
NAIROBI, 4th August, 2014

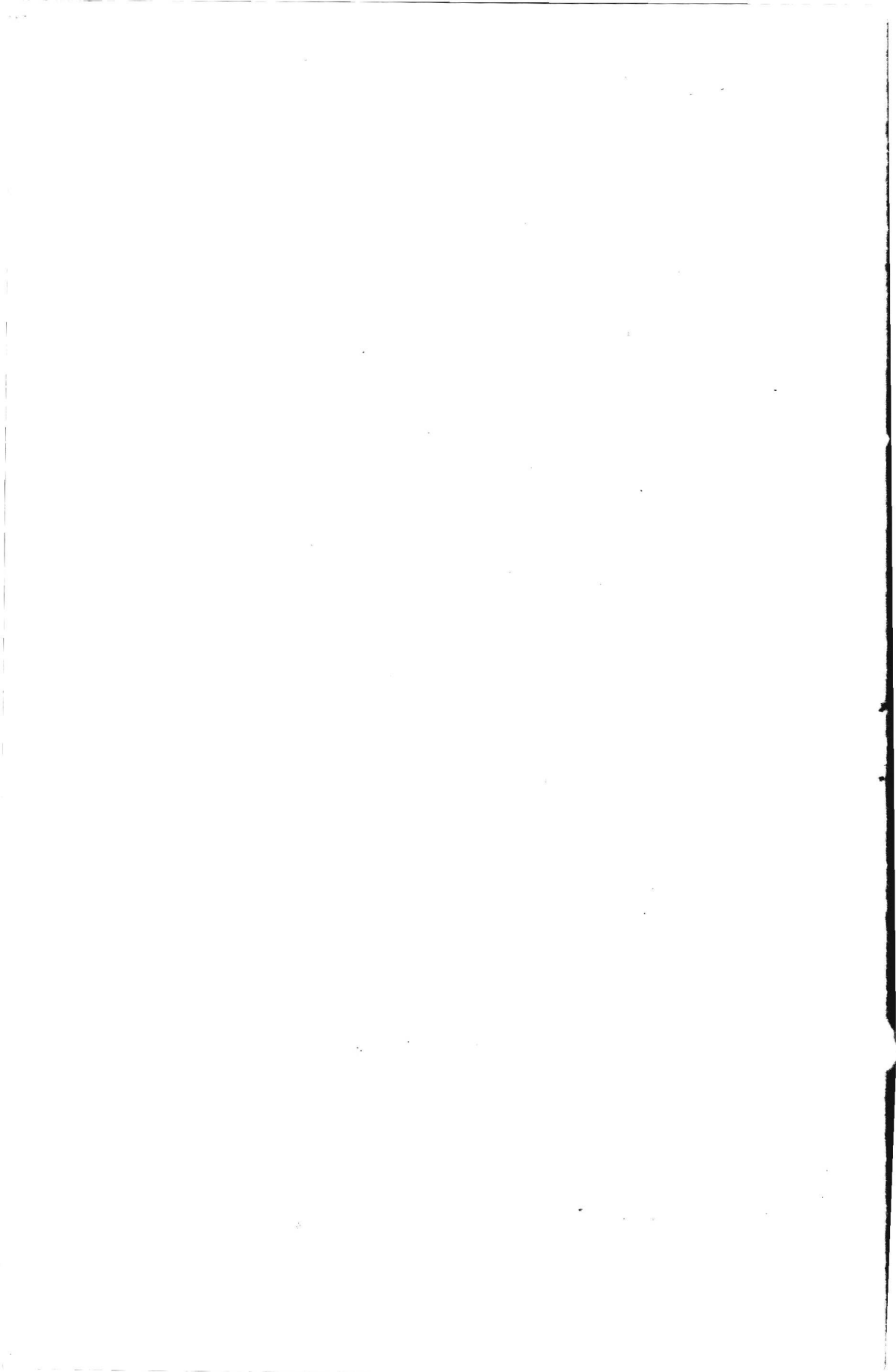
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THE DIVISION OF REVENUE ACT

No. 12 of 2014

Date of Assent: 30th July, 2014

Commencement Date: 4th August, 2014

ARRANGEMENT OF SECTIONS

Section

- 1—Short title and commencement.
- 2—Interpretation.
- 3—Object and purpose of this Act.
- 4—Allocations to County Government.
- 5—Variation in Revenue.
- 6—Resolution of disputes and payment of wasteful expenditure.

SCHEDULE

**ALLOCATION OF REVENUE RAISED
NATIONALLY BETWEEN THE NATIONAL AND
COUNTY GOVERNMENTS FOR FINANCIAL YEAR
2014/15**

THE DIVISION OF REVENUE ACT, 2014

AN ACT of Parliament to provide for the equitable division of revenue raised nationally between the national and county governments in 2014/15 financial year, and for connected purposes

ENACTED by the Parliament of Kenya, as follows—

1. This Act may be cited as the Division of Revenue Act, 2014, and shall come into operation upon publication.

Short title and commencement.

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

Interpretation.

“Cabinet Secretary” means the Cabinet Secretary for the time being responsible for matters relating to finance;

“county allocation” means the share of national revenue computed in accordance with article 203(2) of the Constitution that is allocated for the use of the County government consisting of the County Executive and the County Assembly;

“national allocation” means the share of national revenue computed in accordance with Article 203(2) of the Constitution that is allocated for the use of the national government consisting of the Executive, Parliament and the Judiciary;

“revenue” has the meaning assigned to it under section 2 of the Commission on Revenue Allocation Act, 2011;

“State Organ” has the meaning assigned to it under Article 260 of the Constitution;

“wasteful expenditure” has the meaning assigned to it under section 2 of the Public Finance Management Act, 2012.

No. 18 of 2012.

3. The object and purpose of this Act is to provide for the equitable division of revenue raised nationally between the national and county levels of government for the financial year 2014/15 in accordance with Article 203(2) of the Constitution.

Object and purpose of this Act.