

SPECIAL ISSUE

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REPUBLIC OF KENYA

**EMBU COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2015

NAIROBI, 20th May, 2015

CONTENT

Act—

PAGE

The Embu County Tax Waivers Administration Act, 2015..... 1

**THE EMBU COUNTY TAX WAIVERS
ADMINISTRATION ACT, 2015**

No. 3 of 2015

Date of Assent: 15th May, 2015

Date of Commencement: 20th May, 2015

ARRANGEMENT OF SECTIONS

PART I—PRELIMINARY

Section

1—Short title and commencement.

2—Interpretation.

3— Objects and purpose

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

4—No tax waiver except as provided by law.

5— Authority to waive tax.

6—Waivers to be published.

7—Report of waivers.

8—Records of waivers.

9—No waiver for public officers.

PART III— MISCELLANEOUS PROVISIONS

10—Regulations.

**THE EMBU COUNTY TAX WAIVERS
ADMINISTRATION ACT, 2015**

**AN ACT of the County Assembly of Embu to provide
for the regulation and administration of tax
waivers; to give further effect to Article 210 of the
Constitution and for connected purposes**

ENACTED by the County Assembly of the Embu, as
follows—

PART I—PRELIMINARY

1. This Act may be cited as the Embu County Tax
Waivers Administration Act, 2015 and shall come into
operation upon publication in the *gazette*.

Short title and
commencement

2. In this Act, except where the context
otherwise requires—

Interpretation

“county” means Embu County;

“county government” means Embu county
government;

“executive committee member” means the Executive
Committee Member responsible for finance;

“Governor” means Governor of Embu County;

“tax” means any revenue or licensing fee payable by
any person to the County Government of Embu, whether it
has become due or not;

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

3. The objects and purpose of this Act is to—

Object and
purpose

- (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; and
- (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, or in any other applicable national or county legislation.

No tax waiver
except as
provided by law

5. (1) The Executive Committee Member 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 payment due to the county government.

Authority to
waive tax

(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.

Waivers to be
published

(2) The notice referred to in subsection (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 County Assembly and published in the *gazette* not more than fourteen days after it is granted.

Report to County
Assembly

8. Pursuant to Article 210 of the Constitution, the Executive Committee Member shall in respect of every waiver of tax or licensing fee—

Record of tax
waivers to be
maintained

- (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 authorise the exclusion of a State officer or public officer from payment of tax or fees by reason of the office held or nature of work of that State officer or public officer.

No tax waiver for state and public officers

PART III—MISCELLANEOUS

10. (1) The Executive Committee Member may, make Regulations for the better carrying out of the provisions of this Act.

Regulations

(2) Without prejudice to the generality of sub section (1) the Regulations may —

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