

SPECIAL ISSUE

Nairobi City County Gazette Supplement No. 8 (Acts No. 3)



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REPUBLIC OF KENYA

***NAIROBI CITY COUNTY GAZETTE
SUPPLEMENT***

ACTS, 2013

NAIROBI, 6th September, 2013

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**THE NAIROBI CITY COUNTY PROVISIONAL COLLECTION
OF REVENUE ACT, 2013**

No. 3 of 2013

Date of Assent: 4th September, 2013

Date of Commencement: 20th September, 2013

ARRANGEMENT OF CLAUSES

Clause

PART I - PRELIMINARY

1—Short title and commencement.

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.

**THE NAIROBI CITY COUNTY PROVISIONAL
COLLECTION OF REVENUE ACT**

AN ACT of the Nairobi City County Assembly to give statutory effect for limited periods to orders of the Executive Committee Member for Finance imposing any new tax or duty or rate of tax or duty, or creating any new allowance, or altering or removing any existing tax or duty, or any such rate or allowance and for connected purposes.

ENACTED by the County Assembly of the Nairobi City County, as follows—

PART I —PRELIMINARY

1. This Act may be cited as the Nairobi City County Provisional Collection of Revenue Act, 2013.

Short title and commencement.

PART II —PROVISIONAL COLLECTION ORDERS

2. If a Bill is published in the Gazette whereby, if such Bill were passed into law, any tax or duty, or any rate, allowance or administrative or general provision in respect thereof, would be imposed, created, altered or removed, the Executive Committee Member for Finance may, subject to this Act and notwithstanding the provisions of any other written law relating to taxes and duties, make an order that all or any specified provisions of the Bill relating to taxes or duties shall have effect as if the Bill were passed into law.

Making of provisional collection 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—

Duration of orders

- (a) if the Bill in respect of which the order is made is not introduced into the Assembly within four months of the making of the order; or
- (b) on the rejection by the 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 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.

4. Without prejudice to any provision of any law for the time being in force relating to the collection of any tax or duty, being a provision enabling a refund to be made of any tax or duty paid in compliance with such law and any order made under this Act in excess of the tax or duty 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 and paid out of the county revenue fund.

Refund of
excess tax or
duty.

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 for Finance may, by further order—

Power to amend
orders and make
subsidiary
legislation.

- (a) amend such provisions;
- (b) make any 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:

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.

(2) For the purposes of Article 94(6) of the Constitution-

- (a) the purpose and objective of the delegation under this section is to enable the Executive Committee Member for Finance to make regulations to bring into effect provisions relating to collection of revenue due to the County Government.
- (b) the regulations made under this section shall be of such nature, scope and within the limits as specified under this section;
- (c) the principles and standards applicable to the regulations made under this section are those set out in the Interpretation and General Provisions Act and the Statutory Instruments Act, 2013.

Cap 2.

23 of 2013.