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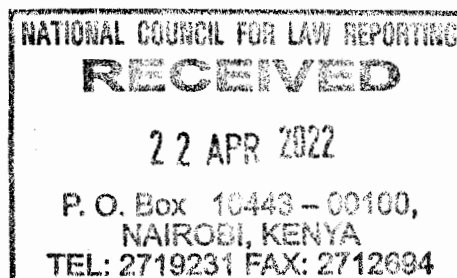
NAIROBI, 13th April, 2022

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The Kenya Revenue Authority (Amendment) Bill, 2022731



**THE KENYA REVENUE AUTHORITY
(AMENDMENT) BILL, 2022**

A Bill for

AN ACT of Parliament to amend the Kenya Revenue Authority Act, 1995; to make consequential amendments to other statutes; and for connected purposes

ENACTED by the Parliament of Kenya, as follows—

- | | |
|---|---|
| <p>1. This Act may be cited as the Kenya Revenue Authority (Amendment) Act, 2022.</p> | <p>Short title.</p> |
| <p>2. The long title of the Kenya Revenue Authority Act, 1995 (hereinafter referred to as the “principal Act”) is amended by deleting the word “Authority” and substituting therefor the word “Service”.</p> | <p>Amendment of the long title of No. 2 of 1995.</p> |
| <p>3. Section 1 of the principal Act is amended by deleting the word “Authority” and substituting therefor the word “Service”.</p> | <p>Amendment of section 1 of No. 2 of 1995.</p> |
| <p>4. Section 2 of the principal Act is amended—</p> <p>(a) by deleting the definition of “Authority” and substituting therefor the following new definition in proper alphabetical sequence—</p> <p style="padding-left: 40px;">“Service” means the Kenya Revenue Service established by section 3; and</p> <p>(b) by deleting the definition of “Minister” and substituting therefor the following new definition in proper alphabetical sequence—</p> <p style="padding-left: 40px;">“Cabinet Secretary” means the Cabinet Secretary responsible for matters relating to finance.</p> | <p>Amendment of section 2 of No. 2 of 1995.</p> |
| <p>5. The principal Act is amended by repealing section 3 and replacing it with the following new section—</p> | <p>Repeal and replacement of section 3 of No. 2 of 1995.</p> |
| <p>Establishment of the Service.</p> | <p>3. (1) There is established a Service to be known as the Kenya Revenue Service.</p> <p>(2) The Service shall be a body corporate with perpetual succession and a common seal and shall, subject</p> |

to this Act, be capable in its corporate name of—

- (a) suing and being sued—

Provided that any legal proceedings against the Service arising from the performance of the functions or the exercise of any of the powers of the Service under section 5 shall be deemed to be legal proceedings against the Government within the meaning of the Government Proceedings Act;

Cap. 40.

- (b) taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property;

- (c) borrowing or lending money; and

- (d) doing or performing all other things or acts for the furtherance of the provisions of this Act, which may be lawfully done or performed by a body corporate.

(3) The Service shall be the successor of the Kenya Revenue Authority existing immediately before the commencement of this section.

(4) Subject to this Act, all the rights, duties, obligations, assets and liabilities of the Kenya Revenue Authority existing at the commencement of this section shall be transferred to the Service.

(5) Any person who held office as a member of the Board, or as an

officer or member of staff of the Authority immediately before the commencement of this section shall continue to hold office as if that person had been appointed under this Act.

(6) Any reference to the Authority in any written law or in any document, instrument or proceedings shall, on and after the commencement of this section, be construed to be a reference to the Service.

(7) Any register kept, registration effected, certificate issued, notice or information given, return made or other thing done by the Authority which, immediately before the commencement date of this section, was in force or effect shall continue in force and have effect as if kept, effected, issued, given, made or done by the Service.

6. The provisions of the principal Act specified in the first column of the First Schedule are amended in the manner specified in the second column thereof.

Consequential amendments to No. 2 of 1995.

7. The several laws specified in the first column of the Second Schedule are amended in the provisions specified in the second column thereof, in the manner respectively specified in the third column.

Amendments to statute law.

FIRST SCHEDULE

s. 6

**Consequential amendments to the Kenya Revenue Authority Act,
1995***Provision Amendment*

- s. 4(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 4(3) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 5(1) Delete the word “Authority” and substitute therefor the words “Service”.
Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 5(2) Delete the word “Authority” and substitute therefor the word “Service”.
Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 5(3) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 5A(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 6(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 6(2)(c) Delete the words “Permanent Secretary” and substitute therefor the words “Principal Secretary”.
- s. 6(2)(e) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 6(6) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 7(2) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 8 Delete the word “Minister” wherever it occurs and substitute therefor the words “Cabinet Secretary”.
- s. 10(3) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.

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- s. 11 Delete the word “Authority” and substitute therefor the word “Service”.
- s. 13 Delete the word “Authority” and substitute therefor the word “Service”.
- s. 13A Delete the word “Authority” and substitute therefor the word “Service”.
- s. 14 Delete the word “Authority” and substitute therefor the word “Service”.
- s. 15 Delete the word “Authority” and substitute therefor the word “Service”.
- s. 16(1) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 16(2) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 16(3) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 16(4) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 17(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 17(2) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 18(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 18(2) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 18(3)(a) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 18(3) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 18(4) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 18(5) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 18(6) Delete the word “Authority” and substitute therefor the word

- “Service”.**
- s. 19(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 19(2) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 20 Delete the word “Authority” and substitute therefor the word “Service”.
- s. 21 Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 22(1) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 22(3) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 22(4) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 23 Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.

SECOND SCHEDULE

s. 7

Amendments to statute law

<i>Written law</i>	<i>Provision</i>	<i>Amendment</i>
Anti-Counterfeit Act, 2008 (No. 13 of 2008)	s. 2	Delete the words “Kenya Revenue Authority” in the definition of “Commissioner” and substitute therefor the words “Kenya Revenue Service”.
	s. 6	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
	s. 34	Delete the words “Kenya Revenue Authority” in the definition of “Customs Service” and substitute therefor the words “Kenya Revenue Service”.
Betting, Gaming and Lotteries Act (Cap. 131)	s. 2	Delete the words “Kenya Revenue Authority” in the definition of “collector” and substitute therefor the words “Kenya Revenue Service”.
Income Tax Act (Cap. 470)	s. 2	Delete the words “Kenya Revenue Authority” wherever they occur in the definition of “Commissioner” and substitute therefor the words “Kenya Revenue Service”. Delete the words “Kenya Revenue Authority” in the definition of “officer” and substitute therefor the words “Kenya Revenue Service”.
	Sixth Schedule	Delete the words “Kenya Revenue Authority” in paragraph 1(a), and substitute therefor “Kenya Revenue Service”.
Air Passenger Service Act (Cap. 475)	s. 2	Delete the words “Kenya Revenue Authority” wherever they occur in the definition of “Commissioner” and substitute therefor the words “Kenya Revenue Service”. Delete the definition of “Kenya Revenue Authority” and substitute therefor the following new definition—

		“Service” means the Kenya Revenue Service established by the Kenya Revenue Service Act, 1995.
	No. 2 of 1995.	
	s. 6A	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
Stamp Duty Act (Cap. 480)	s. 2	Delete the words “Kenya Revenue Authority” in the definition of “Collector” and substitute therefor the words “Kenya Revenue Service”.
Export Processing Zones Act (Cap. 517)	s. 2	Delete the words “Customs and Excise Act” in the definition of “customs officer” and substitute therefor the words “East African Community Customs Management Act, 2004”.
		Delete the definition of “Kenya Revenue Authority” and substitute therefor the following new definition—
	No. 2 of 1995.	“Kenya Revenue Service” means the Kenya Revenue Service established under section 3 of the Kenya Revenue Service Act, 1995.
	s. 19(2A)	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
	s. 19(3)	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
Public Finance Management Act, 2012 (No. 18 of 2012)	s. 78	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
	s. 160	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
Value Added Tax Act, 2013 (No. 35 of 2013)	s. 2	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.

	s. 68(6)	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
Tax Appeals Tribunal Act, 2013 (No. 40 of 2013)	s. 2	Delete the words “Kenya Revenue Authority” in the definition of “Commissioner” and substitute therefor the words “Kenya Revenue Service”.
	s. 4(3)(b)(iv)	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
	s. 5(2)(b)	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
Special Economic Zones Act, 2015 (No. 16 of 2015)	s. 2	Delete the definition of Kenya Revenue Authority” and substitute therefor the following new definition—
	No. 2 of 1995.	“Kenya Revenue Service” means the Kenya Revenue Service established under section 3 of the Kenya Revenue Service Act, 1995.
	s. 12(1)(e)	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
	s. 31	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
Excise Duty Act, 2015 (No. 23 of 2015)	s. 2	Delete the words “Kenya Revenue Authority” in the definition of “Commissioner” and substitute therefor the words “Kenya Revenue Service”.
	s. 46(8)(d)	Delete the words “Kenya Revenue Authority” and substitute therefor the words “Kenya Revenue Service”.
Tax Procedures Act, 2015 (No. 29 of 2015)	s. 3	Delete the words “Kenya Revenue Authority” in the definition of “authorised officer” and substitute therefor the words “Kenya Revenue Service”.

		Delete the definition of “Authority” and substitute therefor the following new definition in proper alphabetical sequence—
		“Service” means the Kenya Revenue Service established under section 3 of the Kenya Revenue Service Act, 1995.
No. 2 of 1995.		
s. 6(4)		Delete the word “Authority” and substitute therefor the word “Service”.
s. 60(7)		Delete the word “Authority” and substitute therefor the word “Service”.
s. 60(8)		Delete the word “Kenya Revenue Authority” and substitute therefor the word “Kenya Revenue Service”.
s. 102(1)(g)		Delete the word “Authority” and substitute therefor the word “Service”.
s. 103(3)		Delete the word “Authority” and substitute therefor the word “Service”.
Second Schedule		Delete the words “Kenya Revenue Authority” appearing in paragraph (1) and substitute therefor the words “Kenya Revenue Service”.
		Delete the words “Kenya Revenue Authority” appearing in paragraph (10) and substitute therefor the words “Kenya Revenue Service”.
Miscellaneous Fees and Levies Act, 2016 (No. 29 of 2016)	s. 2(1)	Delete the definition of “Authority” and substitute therefor the following new definition in proper alphabetical sequence—
		“Service” means the Kenya Revenue Service established under section 3 of the Kenya Revenue Service Act, 1995.
No. 2 of 1995.		
s. 2(1)		Delete the words “Kenya Revenue Authority” in the definition of “Commissioner” and substitute therefor the words “Kenya Revenue Service”.

MEMORANDUM OF OBJECTS AND REASONS

Statement of the objects and reasons of the Bill

The principal object of the Bill is to amend the Kenya Revenue Authority Act, 1995 by changing the name “Kenya Revenue Authority” to “Kenya Revenue Service”, and to amend other statutes which have references to the name “Kenya Revenue Authority” accordingly. The public perception of the use of the word “Authority” is that the word, connotes a commandeering body rather than a friendly service-oriented institution. In this regard, the change of name is intended to rebrand the Authority in transforming its public image and thus enhancing tax compliance through improved public relations and by maintaining a clear focus on taxpayers needs and rights. The Bill is also intended to delete the words “Minister” and “Permanent Secretary” and replace them with “Cabinet Secretary” and “Principal Secretary”, in line with the terms used in the Constitution.

Statement on delegation of legislative powers and limitation of fundamental rights and freedoms.

The Bill does not delegate legislative power and neither does it limit fundamental rights and freedoms.

Statement that the Bill concerns county governments.

The Bill does not contain provisions that affect the functions and powers of county governments in terms of Article 110(1)(a) of the Constitution and hence it is not a Bill concerning county governments.

Statement that the Bill is not a money Bill within the meaning of Article 114 of the Constitution.

The enactment of this Bill shall not occasion additional expenditure of public funds.

Dated the 11th April, 2022.

AMOS KIMUNYA,
Leader of Majority Party.

Long title of No. 2 of 1995 which it is intended to amend—

An Act of Parliament to establish the Kenya Revenue Authority as a central body for the assessment and collection of revenue, for the administration and enforcement of the laws relating to revenue and to provide for connected purposes

Section 1 of No. 2 of 1995 which it is proposed to amend—

1. Short title

This Act may be cited as the Kenya Revenue Authority Act, 1995.

Section 2 of No. 2 of 1995 which it is proposed to amend—

“Authority” means the Kenya Revenue Authority established by section 3;

“Minister” means the Minister for the time being responsible for Finance;

Section 3 of No. 2 of 1995 which it is proposed to repeal and replace—

3. Establishment of Authority

(1) There is established an Authority to be known as the Kenya Revenue Authority.

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

(a) suing and being sued:

Provided that any legal proceedings against the Authority arising from the performance of the functions or the exercise of any of the powers of the Authority under section 5 shall be deemed to be legal proceedings against the Government within the meaning of the Government Proceedings Act (Cap. 40);

(b) taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property;

(c) borrowing or lending money;

(d) doing or performing all other things or acts for the furtherance of the provisions of this Act, which may be lawfully done or performed by a body corporate.

(3) Deleted by No. 5 of 1998, s. 68(b).

Section 4 of No. 2 of 1995 which it is proposed to amend—

4. Seal of the Authority

(1) The seal of the Authority shall be authenticated by the signature of the Commissioner-General and the Secretary to the Board.

(2) In the absence of the Commissioner-General a Commissioner designated by him for the purpose may authenticate the seal in his place, and in the absence of the Secretary to the Board, the person for the time being performing the functions of the Secretary may authenticate the seal in his place.

(3) Every document purporting to be an instrument issued by the Authority and to be sealed with the seal of the Authority authenticated in the manner provided by subsection (1) or (2) shall be deemed to be such an instrument and shall be received in evidence without further proof.

Section 5 of No. 2 of 1995 which it is proposed to amend—

5. Functions of the Authority

(1) The Authority shall, under the general supervision of the Minister, be an agency of the Government for the collection and receipt of all revenue.

(2) In the performance of its functions under subsection (1), the Authority shall—

(a) administer and enforce—

(i) all provisions of the written laws set out in Part I of the First Schedule and for that purpose, to assess, collect and account for all revenues in accordance with those laws;

(ii) the provisions of the written laws set out in Part II of the First Schedule relating to revenue and for that purpose to assess, collect and account for all revenues in accordance with those laws;

(b) to advise the Government on all matters relating to the administration of, and the collection of revenue under the written laws or the specified provisions of the written laws set out in the First Schedule; and

(c) to perform such other functions in relation to revenue as the Minister may direct.

(3) The Minister may, by notice in the Gazette, amend the First Schedule.

Section 5A of No. 2 of 1995 which it is proposed to amend—

5A. Rewards

(1) The Commissioner-General may, upon the recommendation of a Commissioner reward any person for information leading to the identification or recovery of unassessed taxes or duties:

Provided that this section shall not apply to any officer of the Authority.

Section 6 of No. 2 of 1995 which it is proposed to amend—

6. Board of Directors

(1) There is established a Board of Directors which shall be the governing body of the Authority.

(2) The Board shall comprise the following members—

- (a) a Chairman to be appointed by the President;
- (b) the Commissioner-General;
- (c) the Permanent Secretary, Ministry of Finance or his representative;
- (d) the Attorney-General or his representative;
- (e) six other persons appointed by the Minister by virtue of their knowledge and experience in accountancy, commerce, law, taxation, business administration or public administration.

(6) The Board 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 members of staff of the Authority appointed under this Act.

Section 7 of No. 2 of 1995 which it is proposed to amend—

7. Tenure of office of Chairman and members

(2) A member of the Board, other than an ex officio member, may resign his office by written notification under his hand addressed to the Minister.

Section 8 of No. 2 of 1995 which it is proposed to amend—

8. Termination of appointment of Chairman and members

The appointment of a member, other than an ex officio member, may be terminated, in the case of the Chairman by the President, and in the case of any other member by the Minister, on any of the following grounds—

- (a) for his inability to perform the functions of his office by reason of mental or physical infirmity;
- (b) if he is declared or becomes bankrupt or insolvent;
- (c) if he is convicted of a criminal offence and sentenced to a term of imprisonment of not less than six months;
- (d) if, without reasonable cause to the satisfaction of the Minister, he is absent from six meetings of the Board in any financial year;
- (e) if in any particular case, he fails to comply with the provisions of section 9;
- (f) for such other sufficient cause as the Minister may, by notice in the *Gazette*, specify.

Section 10 of No. 2 of 1995 which it is proposed to amend—

10. Meetings of the Board

(3) The Minister may, by notice in the *Gazette*, amend the Second Schedule.

Section 11 of No. 2 of 1995 which it is proposed to amend—

11. Commissioner-General

(1) There shall be a Commissioner-General of the Authority who shall be appointed by the Minister upon the recommendation of the Board on such terms and conditions as are specified in his instrument of appointment.

(2) The Commissioner-General shall be the Chief Executive of the Authority and, subject to the general supervision and control of the Board, shall be responsible—

- (a) for the day to day operations of the Authority;
- (b) for the management of funds, property and affairs of the Authority; and
- (c) for the administration, organization and control of the staff of the Authority.

(3) The Minister may, after consultation with the Board, terminate the appointment of the Commissioner-General for—

- (a) misbehaviour in terms of the code of conduct and discipline prescribed under section 21;
- (b) the Commissioner-General's inability to perform the functions of his office by reason of mental or physical infirmity; or
- (c) any other sufficient cause.

Section 13 of No. 2 of 1995 which it is proposed to amend—

13. Appointment of Commissioners and other officers

(1) The Board shall appoint to the service of the Authority, such Commissioners as may be deemed necessary.

(2) The Commissioner-General shall, with the approval of the Board, appoint such heads of departments as may be required for the efficient performance of the functions of the Authority.

(3) The Commissioner-General shall appoint all other members of staff as may be required by the Authority for efficient performance of its functions.

(4) The terms and conditions of all persons employed by the Authority shall be determined by the Board.

Section 13A of No. 1995 which it is proposed to amend—

13A. Transfer of functions and merger of departments

The Commissioner-General may, with the approval of the Minister, transfer the functions of departments of the Authority or merge departments of the Authority.

Section 14 of No. 2 of 1995 which it is proposed to amend—

14. Employees to be personally liable for wrongful acts or omissions

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 wilfully 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.



Section 15 of No. 2 of 1995 which it is proposed to amend—

15. Revenue to be paid into Consolidated Fund

All revenues collected by, or due and payable to, the Authority under this Act shall be paid into the Consolidated Fund:

Provided that all revenues collected by the Authority in respect of any fund established under an Act of Parliament shall be paid into that fund after deducting the expenses incurred by the Authority for the collection of such revenue.

Section 16 of No. 2 of 1995 which it is proposed to amend—

16. Funds of the Authority

(1) The funds of the Authority shall consist of—

- (a) one and such amount, not exceeding two percent of the revenue estimated in the financial estimates for each financial year to be collected by the Authority under this Act as may be determined by the Minister in each financial year;
- (b) three percent of the revenue actually collected in each successive three-month period in the financial year in excess of the amount estimated to be collected in respect of that period;
- (c) loans and grants received by the Authority with the approval of the Minister; and
- (d) any other monies as may, with the approval of the Minister, be received by or made available to the Authority for the purpose of performing its functions.

(2) The funds of the Authority—

- (a) specified in subsection (1)(a) shall be payable to the Authority in equal monthly instalments on or before the beginning of each month;
- (b) specified in subsection (1)(b) shall be payable to the Authority within one month after the end of that three month period.

(3) Any funds received by the Authority in respect of a financial year which are not expended by the end of that financial year shall be placed in a reserve fund to be expended subject to the budget of the Authority for the ensuing financial year approved by the Board.

(4) Notwithstanding any other provision of this section, the capital projects of the Authority shall be funded separately.

Section 17 of No. 2 of 1995 which it is proposed to amend—

17. Estimates of income and expenditure of the Authority

(1) The Commissioner-General shall, not later than three months before the end of each financial year, prepare and submit to the Board for its approval, estimates of the income and expenditure of the Authority for the next ensuing financial year and may at any time before the end of each financial year, prepare and submit to the Board for approval any estimates supplementary to the estimates for that financial year.

(2) No expenditure shall be made out of the funds of the Authority unless that expenditure is part of the expenditure approved by the Board according to the estimates for the financial year in which the expenditure is to be incurred or in the supplementary estimates for that year.

Section 18 of No. 2 of 1995 which it is proposed to amend—

18. Accounts, audit and annual reports

(1) The Authority shall keep accounts and records of its transactions and affairs and shall ensure that all moneys received are properly brought to account, all payments out of its funds are correctly made and properly authorized and that adequate control is maintained over its property and liabilities the Authority may incur under this Act.

(2) The annual accounts of the Authority shall be audited by the Controller and Auditor-General.

(3) The Commissioner-General shall, within three months after the end of each financial year submit—

- (a) to the Minister and the Board an annual report in respect of that year, containing—
 - (i) financial statements of the Authority;
 - (ii) the Authority's performance indicators and any other related information;
 - (iii) a report on the operations of the Authority; and
 - (iv) such other information as the Board may deem fit; and
- (b) to the Controller and Auditor-General, the accounts of the Authority for the financial year; and the annual report referred to in paragraph (a).

(4) The Controller and Auditor-General shall audit the accounts of the Authority within two months after he has received them and submit his report thereon to the Minister and to the Board.

(5) The Minister shall cause copies of the annual report together with copies of the Controller and Auditor-General's report to be laid before the National Assembly within two months or at the next sitting of the National Assembly after he has received them, whichever is the earlier.

(6) The Commissioner-General shall, within six months after the end of each financial year, cause the audited accounts of the Authority to be published in the Gazette and in such other manner as the Board may determine and may avail copies thereof to members of the public at such minimal fee for expenses as the Board may determine.

Section 19 of No. 2 of 1995 which it is proposed to amend—

19. Internal audit and quarterly audit reports

(1) In addition to any other functions assigned to him by the Board or the Commissioner-General, the head of internal audit shall be responsible for the internal audit of the Authority's accounts and shall submit to the Commissioner-General a report on the accounts in respect of every three months of a financial year.

(2) The Commissioner-General shall submit every report referred to in subsection (1) to the Board for its consideration at the next meeting of the Board after he has received the report and shall also submit copies of the report to the Minister and the Controller and Auditor-General.

Section 20 of No. 2 of 1995 which it is proposed to amend—

20. Exemption

The Authority shall be exempted from the State Corporations Act (Cap. 446).

Section 21 of No. 2 of 1995 which it is proposed to amend—

21. Regulations

The Board may make regulations for the carrying into effect the provisions of this Act, and in particular but without prejudice to the foregoing make regulations—

- (a) respecting the terms and conditions of service, including pensions, gratuities and other retirement benefits, of all members of staff of the Authority;
- (b) prescribing the procedure for the appointment of all members of the staff of the Authority;
- (c) prescribing the code of conduct and discipline;

- (d) respecting the administration and management of the funds of the Authority;
- (e) respecting the performance targets of the Authority.

Section 22 of No. 2 of 1995 which it is proposed to amend—

22. Vesting of assets, liabilities, subsisting contracts, pending proceedings

(1) All property, except any such property as the Minister may determine, which immediately before the commencement of this Act was vested in the Government for the use of the Departments of Customs and Excise, Income Tax and Value Added Tax for purposes of the written laws set out in the First Schedule, shall on the commencement of this Act, and without further assurance, vest in the Authority subject to all interests, liabilities, charges, obligations and trusts affecting such property.

(2) Except as otherwise provided in subsection (1) in relation to property, all contracts, debts, obligations and liabilities of the Government attributable to the Departments of Customs and Excise, Income Tax and Value Added Tax before the commencement of this Act shall remain vested in the Government and may be enforced by or against the Government.

(3) Subject to section 2, all legal proceedings and claims which before the commencement of this Act are pending in respect of revenue to which the written laws set out in the First Schedule apply shall be continued or enforced by or against the Authority in the same manner as they would have been continued or enforced if this Act had not been enacted.

(4) Unless the Board otherwise determines, all persons being public officers, who before the commencement of this Act are employed by the Government for the purposes of the written laws specified in the First Schedule shall, on the commencement of this Act, be deemed to be on secondment to the Authority until they are employed in the service of the Authority in accordance with this Act or their secondment with the Authority otherwise ceases in accordance with the terms of the secondment.

Section 23 of No. 2 of 1995 which it is proposed to amend—

23. Construction and modification of other written laws

On and after the coming into force of this Act—

- (a) all references to the Commissioner of Customs and Excise, Commissioner of Income Tax or the Commissioner of Value

Added Tax in any written laws shall be construed as references to the Commissioner-General of the Authority;

- (b) deleted by No. 4 of 2004, s. 70;
- (c) any reference to Customs and Excise Department, Income Tax Department or Value Added Tax Department in any written law shall be deemed to be reference to the Authority;
- (d) except as provided in paragraph (a) any reference to an officer of the Customs and Excise Department, Income Tax Department or Value Added Tax Department howsoever designated in any written law shall be deemed to be reference to such officer of the Authority.

Section 2 of Cap. 131 which it is proposed to amend—

“Collector” means the Commissioner-General appointed under the Kenya Revenue Authority Act;

Section 2 of Cap. 470 which it is proposed to amend—

“Commissioner” means—

- (a) the Commissioner-General appointed under section 11(1) of the Kenya Revenue Authority Act, 1995; or
- (b) with respect to powers or functions that have been delegated under section 11(4) of the Kenya Revenue Authority Act, 1995 to another Commissioner, that other Commissioner.

“officer” means the Commissioner and any other member of staff of the Kenya Revenue Authority appointed under section 13 of the Kenya Revenue Authority Act, 1995;

The Sixth Schedule to Cap. 470 which it is proposed to amend—

1. In and for the purposes of the application of the Management Act under subsection (4) of section 133 of this Act—

- (a) references in the Management Act to the Authority shall be read as references to the Minister;
- (b) references in the Management Act to the Commissioner-General and to other officers shall be read as references to the Commissioner and equivalent officers appointed under this Act;
- (c) the local committees and the tribunal appointed for Kenya under the Management Act shall continue in being for the purpose of such application;

- (d) any rules made under the Management Act shall, to the extent that they refer to Kenya, continue to have full force and effect.

Section 2 of Cap. 480 which it is proposed to amend—

“collector” means the Kenya Revenue Authority established under the Kenya Revenue Authority Act, 1995.

Section 2 of Cap. 517 which it is proposed to amend—

“customs officer” means a customs officer appointed under the Customs and Excise Act (Cap. 472)

“Kenya Revenue Authority” means the Authority established by section 3 of the Kenya Revenue Authority Act (Cap. 469);

19. Licences

(2A) The Authority shall, before issuing a licence allowing commercial activities, consult with the Commercial-General of the Kenya Revenue Authority.

(3) The Authority shall give notice to the Kenya Revenue Authority of every Export Processing Zone enterprise licensed under this section specifying—

- (a) the activities in respect of which the enterprise is licensed and shall, in relation to commercial activities, indicate whether the enterprise is permitted to deal in goods not directly related to its manufacturing activities; and
- (b) any conditions attached to the licence.

Section 2 of No. 13 of 2008 which it is proposed to amend—

“Commissioner” shall have the meaning assigned to it under the Kenya Revenue Authority Act, 1995

Section 6 of No. 13 of 2008 which it is proposed to amend—

6. Board of the Authority

- (1) There shall be a Board of the Authority which shall consist of —
 - (a) Chairman appointed by the Cabinet Secretary from amongst the members appointed under paragraph (h);
 - (b) the Principal Secretary in the Ministry for the time being responsible for matters relating to trade or his or her representative;

- (c) the Principal Secretary in the ministry for the time being responsible for matters relating to finance or his or her representative;
- (cc) the Attorney-General or his representative;
- (d) deleted by Act No. 25 of 2015, Sch.;
- (e) the Commissioner-General of the Kenya Revenue Authority, who may be represented by the Commissioner of Customs;
- (f) the Managing Director of the Kenya Bureau of Standards;
- (g) the Chief Executive of the Kenya Association of Manufacturers or a representative, being a person who meets the qualifications set out in paragraph (h); and
- (h) two members appointed by the Cabinet Secretary, not being public officers, and who hold a degree from a university recognised in Kenya and have at least ten years' experience in matters relating to—
 - (i) intellectual property rights;
 - (ii) consumer protection, or
 - (iii) trade.

Section 34 of No. 13 of 2008 which it is proposed to amend—

(9) For purposes of this section, "customs authority" means the Kenya Revenue Authority established under the Kenya Revenue Authority Act, 1995 or the Authority.

Section 78 of No. 18 of 2012 which it is proposed to amend—

78. Kenya Revenue Authority to be collector of national government revenue

The Kenya Revenue Authority shall be the collector of national government revenue for the purposes of this Part.

Section 160 of No. 18 of 2012 which it is proposed to amend—

160. Kenya Revenue Authority may be appointed collector

The County Executive Committee member for finance may authorise the Kenya Revenue Authority or appoint a collection agent to be a collector of county government revenue for the purposes of this Part on such terms and conditions as may be agreed in writing in accordance with regulations.

Section 2 of No. 35 of 2013 which it is proposed to amend—

“Authority” means the Kenya Revenue Authority established by the Kenya Revenue Authority Act, 1995.

Section 68 of No. 35 of 2013 which it is proposed to amend—

(6) Unless a contrary intention appears, the commencement of this Act shall not—

- (a) revive anything not in force or existing at the time at which the commencement take effect;
- (b) affect a penalty, forfeiture or punishment incurred in respect of an offence committed against the repealed Act in force at the commencement of this Act;
- (c) affect an investigation, legal proceedings or remedy in respect of a right, privilege, obligations, liability, penalty, forfeiture or punishment, and any such investigation, legal proceedings or remedy may be instituted, continued or enforced and such penalty forfeiture or punishment may be imposed as if this Act has not been passed; or
- (d) affect the employment or appointment of any person to the services of the Authority subsisting at the commencement of this Act.

Section 2 of No. 40 of 2013 which it is proposed to amend—

“Commissioner” means the Commissioner appointed under Kenya Revenue Authority Act.

Section 4 of No. 40 of 2013 which it is proposed to amend—

(3) A person shall not be appointed a Chairperson or a member of the Tribunal under this section unless that person—

- (a) in case of the Chairperson, is qualified to be appointed as a Judge of the High Court; and
- (b) in case of a member—
 - (i) is of high moral character and integrity in accordance with Chapter six of the Constitution;
 - (ii) hold a degree in law, business, finance, public finance, economics, insurance or related discipline from a university recognised in Kenya or any other relevant qualification from an institution recognised in Kenya;

- (iii) has at least ten years' experience in matters relating to the discipline referred to in paragraph (b);
- (iv) is not a public officer or an employee of Kenya Revenue Authority or a tax agent;
- (v) has met his tax obligations;
- (vi) has not been convicted of an offence under any law; and
- (vii) has not been adjudged bankrupt by a court of competent jurisdiction.

Section 5 of No. 40 of 2013 which it is proposed to amend—

(2) A person appointed under this Act shall cease to hold office if that person—

- (a) resigns from office by notice in writing addressed to the Cabinet Secretary;
- (b) becomes a public servant or an employee of the Kenya Revenue Authority, or a tax agent;
- (c) is absent from three consecutive meetings of the Tribunal without the permission of the Chairperson;
- (d) is adjudged bankrupt by a Court of competent jurisdiction;
- (e) is convicted of an offence under any tax law or of a criminal offence;
- (f) is unable to perform the functions of the office arising by reason of infirmity of body or mind; or
- (g) is otherwise unable or unfit to discharge the functions of the office.

Section 2 of No. 16 of 2015 which it is proposed to amend—

“Kenya Revenue Authority” means the Authority established by section 3 of the Kenya Revenue Authority Act, 1995

Section 12 of No. 16 of 2015 which it is proposed to amend—

12. Board of Directors

(1) The Authority shall be administered by a Board of Directors which shall consist of —

- (a) a Chairperson to be appointed by the President;

- (b) the Principal Secretary of the ministry for the time being responsible for matters relating to industrialization and trade or his designated alternate;
- (c) the Principal Secretary to the treasury or his designated alternate;
- (d) the Chairperson of the National Land Commission or his designated alternate;
- (e) the Commissioner General of the Kenya Revenue Authority or his designated alternate;
- (f) four other directors appointed by the Cabinet Secretary, from the private sector or any other public institution being persons who have distinguished service, relevant experience, and expertise.
- (g) the Chief Executive Officer who shall be an ex officio member.

Section 31 of No. 16 of 2015 which it is proposed to amend—

31. Activities permitted within a special economic zone

The Authority shall, subject to section 5, give notice to the Kenya Revenue Authority of every special economic zone, developer, operator or enterprise licensed under this Act specifying —

- (a) the activities in respect of which the enterprise is licensed; and
- (b) any conditions attached to the licence.

Section 2 of No. 23 of 2015 which it is proposed to amend—

“Commissioner” means the Commissioner-General appointed under the Kenya Revenue Authority Act, 1995

Section 46 of No. 23 of 2015 which it is proposed to amend—

(8) Unless a contrary intention appears, the commencement of this Act shall not—

- (a) revive anything not in force or existing at the time at which the commencement takes effect;
- (b) affect a penalty or punishment incurred in respect of an offence committed against the repealed Act in force at the commencement of this Act;
- (c) affect any investigation, legal proceedings or remedy in respect of a right, privilege, obligation, liability, penalty or punishment, and any such investigation, legal proceedings or remedy may be instituted, continued, or enforced, and such penalty or punishment may be imposed, as if this Act has not been passed; or

- (d) affect the employment or appointment of any person in the services of the Authority at the commencement of this Act.

Section 3 of No. 29 of 2015 which it is proposed to amend—

“Authority” means the Kenya Revenue Authority established under the Kenya Revenue Authority Act

“Commissioner” means the Commissioner-General appointed under the Kenya Revenue Authority Act;

Section 6 of No. 29 of 2015 which it is proposed to amend—

(4) In this section, “authorised officer” includes any person engaged by the Authority in any capacity and includes a director or former director of the Authority, or a former authorised officer or employee of the Authority.

Section 60 of No. 29 of 2015 which it is proposed to amend—

(7) A person whose documents have been seized under this section may examine them and make copies of the seized documents, at that person's expense, during the business hours of the Authority.

(8) A person whose data storage device has been seized under this section may have access to the device during the business hours of the Authority on such terms and conditions as the Commissioner or an authorised officer may specify.

Section 102 of No. 29 of 2015 which it is proposed to amend—

102. Offences by officers and staff of the Authority

(1) An authorised officer commits an offence when that officer—

- (a) makes an entry that he or she knows or has reasonable cause to believe to be false or does not believe to be true in any record, return, or other document that he or she is required to keep or make;
- (b) willfully refuses to do anything that he or she knows or has reasonable cause to believe is required to be done by he or she under a tax law;
- (c) interferes with any other person or process under a tax law in order to defeat the provisions or requirements of that tax law;
- (d) fails to do anything that the authorised officer is required to do to give effect to the provisions of a tax law;
- (e) without reasonable cause, acts or omits to act in breach of his or her duty under a tax law;

- (f) wilfully contravenes the provision of a tax law in order to give undue advantage or favour to another person; or
- (g) fails to prevent or report to the Authority or any other relevant authority, the commission of an offence in contravention of a provision of a tax law.

(2) A person commits an offence if that person contravenes the provisions of section 6.

(3) In this section, "authorised officer" includes a person employed or engaged by the Authority in any capacity and a former officer or employee of the Authority.

Section 2 of No. 29 of 2016 which it is proposed to amend—

“Commissioner” means the Commissioner General appointed under the Kenya Revenue Authority Act (Cap. 469) or any other Commissioner to whom powers or functions have been delegated under that Act.