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MIGORI COUNTY ACTS, 2023

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**THE MIGORI COUNTY REVENUE ADMINISTRATION ACT,
2023**

No. 3 of 2023

Date of Assent: 13th April, 2023

Date of Commencement: See Section 1

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**FIRST SCHEDULE—PROVISION AS TO THE CONDUCT OF
BUSINESS AND AFFAIRS OF THE BOARD**

**THE MIGORI COUNTY REVENUE ADMINISTRATION
ACT, 2023**

AN ACT of the County Assembly of Migori to provide a legislative framework for the general administration or revenue collected by the County Government; establishment of the County Revenue Board and the County Revenue Authority and for connected purposes

ENACTED by the County Assembly of Migori, as follows—

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Migori County Revenue Administration Act, 2023 and shall come into force after publication.

Interpretation

2. In this Act unless the context otherwise requires—

“Board” means the County Revenue Board established under section 5;

“county” means the Migori County;

“county assembly” means the County Assembly of Migori;

“county executive committee member” means the County Executive Committee Member responsible for Finance and County Treasury;

“county government” means the County Government of Migori;

“county public officer” has the meaning assigned to it under the County Governments Act;

No. 18 of 2012

“county revenue fund” means a Fund established in accordance with Article 207 of the Constitution and section 157 of the Public Finance Management Act;

“county receiver of revenue” means the person holding or acting in the office of the county receiver of revenue established under section 157 of the Public Finance Management Act;

“Director of Revenue” means the person holding or acting in the office established under section 14 of this Act;

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

“revenue” means rates, fees taxes, charges and any monies payable to the county government under any law;

“revenue law” means any Act or other law providing for the payment to the County Government of taxes, fees, or charges for services provided;

“revenue payer” means a person liable to pay a rate, fee, tax or charge to the County Government under the revenue law; and

“tax” means property rates, entertainment tax, fees or any other tax that the County is authorised to impose through an Act of the County Assembly, and includes all penalties and interest that may, or have accrued pursuant to this Act of any other revenue law.

Object of the Act.

3. The object and purpose of this Act is to establish a legal framework and institutional framework for revenue administration in order to ensure effectiveness, efficiency and transparency in revenue administration to—

No 18 of 2012

- (a) put into effect and implement the provisions of the Public Finance Management Act, in relation to the—
 - (i) collection and receipt of charges, rates, taxes and fees by the County Government;
 - (ii) administration and management of charges, rates, taxes and fees levied by the County Government.

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- (b) collect, receive and remit charges, rates, taxes and fees to the County government in accordance with this Act and the Public Finance Management Act;
- (c) provide mechanisms for waiver or variation of taxes, rates, fee, charges and other revenue collected by the County Government;
- (d) provide for a mechanism in which part of the revenue collected may be retained by the County Government entity which received it for purposes of defraying its expenses;
- (e) provide mechanisms for imposition, waiver or variation of penalties; and
- (f) enhance county revenue.

Guiding Principles

4. The Board shall observe and uphold national values and principles of governance set out in Article 10, the Bill of rights enshrined in Chapter Four and the principles of Public Finance set out in Article 201 of the Constitution and for avoidance of doubt, shall—

- (a) comply with constitutional standards of human rights and fundamental freedoms;
- (b) strive for the highest standards of professionalism and discipline; and
- (c) promote and practice good governance, integrity, transparency and accountability.

PART II—REVENUE ADMINISTRATION**Establishment of the Migori County Revenue Authority**

5. (1) There is established an Authority to be known as the Migori 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 and disposing of movable and immovable property;
- (b) borrowing money;
- (c) entering into contracts;
- (d) suing and being sued; and
- (e) doing or performing all such other acts necessary for the performance of its functions under this Act which may be lawfully done or performed by a body corporate.

Functions of the Authority

6. (1) The Authority shall, under the general direction of the Executive Committee Member, be responsible for the following—

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- (a) be the receiver of County revenue within the meaning of section 157 of the Public Finance Management Act;
- (b) administration and enforcement of revenue laws in the County to ensure that all monies raised or collected by or on behalf of the

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County are paid in the County Revenue Fund;

- (c) ensure assessment, and collection of all revenue payable by or under any revenue law in the County;

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- (d) collect and account of all County revenue in accordance with this Act and the Public Finance Management Act;
- (e) formulating measures to ensure compliance with this Act;
- (f) providing public education and sensitization to all revenue payers as well as members of the public on the importance of paying revenues promptly;
- (g) promote and encourage voluntary compliance by revenue payers;
- (h) except as may be provided under this Act or any other written law, ensure that all monies raised or collected by or on behalf of the County are paid into the County Revenue Fund;
- (i) liaising and providing linkages with National Government entities dealing with revenue collection in both the National and County Governments;
- (j) advise the County Government on all matters relating to the imposition, administration and enforcement of County revenue laws, assessment and collection of rates, taxes, fees and other charges and penalties thereof in accordance with Article 209 of the Constitution; and
- (k) perform such other functions as may be provided for under any other county revenue law or as the Board may deem necessary for the proper discharge of its mandate under this Act.

Powers of the Authority

7. The Authority shall have the powers necessary for the proper performance of its functions under this Act and, in particular but without prejudice to the generality of the foregoing, the Authority shall have power to—

- (a) manage, control and administer the assets of the Board in such manner and for such purposes as best promotes the purpose for which the Board is established;
- (b) receive any gifts, grants, donations or endowments made to the Board or any other money in respect of the Board and make

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disbursements therefrom in accordance with the provisions of this Act;

- (c) inspect any premises or information for the purposes of implementing the provisions of this Act; and
- (d) do any other thing which is necessary or convenient to be done in connection with or incidental to its functions.

Board of Directors

8. (1) The Board shall be a Board of Directors, which shall be the governing body of the Authority and shall consist of—

- (a) a Chairperson appointed by the Governor;
- (b) County Secretary;
- (c) the Chief Officer for the time being responsible for Finance;
- (d) the County Attorney who shall be an *ex-officio* member;
- (e) the Director of Revenue who shall be an *ex-officio* member;
- (f) four members appointed by the Governor.

(2) A person shall be eligible for appointment as the chairperson or member of the Board under subsection (1,e) if that person—

- (a) holds a degree in a relevant field from a university recognised in Kenya;
- (b) has proven management or other relevant professional experience in—
 - (i) finance;
 - (ii) accounting;
 - (iii) public sector management;
 - (iv) law; and
 - (v) revenue mobilization or any other related field.

(3) A member of the Board appointed under (2) shall hold office for a period of five years and shall be eligible for reappointment for one further term.

(4) Members of the Board shall be paid such sitting allowances as shall be guided by the Salaries and Remuneration Commission.

Functions of the Board

9. The Board shall be responsible for the following—
- (a) approval and review of the policies of the Authority;
 - (b) 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.

Vacancy of member of the Board

10. (1) The office of the Chairperson or a Member of the Board shall become vacant if the holder—

- (a) dies;
- (b) resigns from office in writing addressed to the Governor;
- (c) is convicted of an offence involving fraud and sentenced to imprisonment for a term of six months or more;
- (d) term of office expires;
- (e) is removed from office for any of the following grounds—
 - (i) violation of the Constitution or any other written law;
 - (ii) gross misconduct or misbehaviour;
 - (iii) inability to perform functions of the office arising out of physical or mental infirmity; or
 - (iv) bankruptcy.

(2) Where the office of Chairperson or a member of the Board becomes vacant, the appointing authority shall subject to the provisions of this Act, appoint another person to fill the vacancy for the remainder of the term.

(3) Notwithstanding the generality of the foregoing, the Chairperson or any Member of the Board suspected of having contravened Chapters 6 or 13 of the Constitution shall vacate office to pave way for investigations provided that where the chairperson vacates office under this subsection the Governor shall appoint an acting chairperson from among the members.

(4) Where a person who has vacated office under subsection (3) is not found culpable of any unlawful act by a competent legal authority, the person shall be reinstated to his or her position.

(5) The First Schedule shall apply with respect to the conduct of the business and affairs of the Board.

(6) The members of the Board shall be paid such allowances as the Executive Committee Member shall determine in line with the salaries and Remuneration Commission guidelines

Committees of the Board

11. (1) The Board may from time to time establish committees for the better carrying out of its functions.

(2) The Board may with the approval of the County Executive Member, co-opt into the membership of Committees established under subsection (1), a person whose knowledge and skills are necessary for the functions of the Board.

(3) The Board may by resolution either generally or in any particular case delegate to any Committee of the Board or to any member, officer or employee or agent of the Board the exercise of any of the powers, functions or duties of the Board.

Power to issue directions and to remove the Board

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

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

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

Conduct of business and affairs of the Board

13. The procedure of conduct of business and affairs of the Board shall be as provided in the First Schedule, but subject thereto, the Board may regulate its own procedure.

Director of Revenue

14. There shall be a Director of Revenue who shall be an officer of the Board to be appointed by the Governor and recruited upon the recommendation of the selection panel through an open, transparent and competitive process.

(2) A person shall be qualified for appointment as the Director of Revenue if the person—

- (a) is a citizen of Kenya;
 - (b) has a university degree from a university recognised in Kenya in—
 - (i) finance; or
 - (ii) accounting; or
 - (iii) economics; or
 - (iv) business management or related field; or
 - (v) law.
 - (c) has at least five years post qualification experience in the relevant field; and
 - (d) satisfies the requirements of Chapter Six of the Constitution;
- (3) The Director of Revenue shall be—
- (a) the Secretary to the Board;
 - (b) the custodian of all the Boards' records;
 - (c) responsible for the day to day management of the affairs of the Board and staff of the Board;
 - (d) responsible for the management and maintenance of efficiency of the staff of the Board;
 - (e) responsible for—
 - (i) executing decisions of the Board;
 - (ii) facilitating, coordinating and ensuring execution of the Board's mandate;
 - (iii) preparing and submitting for approval, by the Board, programmes of work for the achievement of the mandate of the Board; and
 - (iv) the performance of such other duties as may be assigned by

the Board or by any other written law.

(4) The Director of Revenue shall be appointed for a term of five years and shall be eligible for re-appointment for one further term.

Vacancy of Director of Revenue

15. (1) The office of the Director of Revenue of the Board shall become vacant if the holder—

- (a) dies;
- (b) resigns from office in writing addressed to the Governor;
- (c) is convicted of an offence involving fraud and sentenced to imprisonment for a term of six months or more;
- (d) term of office expires;
- (e) is removed from office for any of the following grounds—
 - (i) violation of the Constitution or any other written law;
 - (ii) gross misconduct or misbehaviour;
 - (iii) inability to perform functions of the office arising out of physical or mental infirmity; or
 - (iv) incompetence and neglect of duty.

Staff of the Authority

16. (1) The Board, may appoint such officers and staff as are necessary for the proper discharge of its functions under this Act or any other written law.

- (2) The Board shall in the appointment of staff, ensure that—
 - (a) at least one-third of the staff are of either gender; and
 - (b) the appointment reflects the diversity of the people of Kenya and shall include the youth and persons with disability.

(3) The Executive Committee Member shall upon the request of the Authority, facilitate secondment to the Authority such officers from the County Public Service as may be appropriate and necessary for the proper management of the functions of the Authority.

(4) The staff of the Board shall be engaged on such terms and conditions of service as may be determined by the Board with the advice of the Salaries and Remuneration Commission.

Seal of the Board

17. (1) The common seal of the Board shall be kept in the custody of the Director of Revenue or such other person as the Board, may direct and shall not be used except upon the order of the Board.

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

(3) The common seal of the Board shall be authenticated by the signature of the chairperson of the Board and of the Director of Revenue:

Provided that the Board shall, in absence of either the Chairperson or the Director of Revenue in any particular matter, nominate one member of the Board to authenticate the seal of the Board on behalf of either the Chairperson or the Director of Revenue.

Protection from personal liability

18. No matter or act done by a member of the Board or any officer, employee or agent of the Board shall, if the matter or such act is done in good faith in the course of executing the functions, powers or duties of the Agency under this Act, render the member, officer, employee or agent or any person acting on their directions personally liable for any action, claim or demand whatsoever.

Liability of the Board for damages

19. The provisions of section 16 shall not relieve the Board of any liability to pay compensation or damages to any person for any injury occasioned on the person or the person's property or any interests caused by the exercise of any power conferred by this Act or any other written law or by failure, wholly or partially, of any duties.

Partnerships

20. (1) The Board may enter into partnerships in order to effectively carry out its functions in accordance with the applicable law subject to approval by the Executive Committee.

**PART III—RECORDS AND INFORMATION OF REVENUE
PAYERS**

Registration of revenue payer

21. (1) The Authority shall, register all revenue payers in the prescribed manner.

(2) A revenue payer registered under this section shall be assigned a revenue identification number.

Maintenance of records by a revenue payer

22. (1) For a period of not less than seven years after completion of a transaction to which rates, taxes, fees or charges under a revenue law relate, a revenue payer shall make and keep such books, accounts and records as may be reasonably necessary to determine the revenue payer's liability to pay such rates, taxes, fees or charges.

(2) The Board may direct the revenue payer as to the books, accounts and records as shall be required to make and keep.

Providing of information and evidence

23. (1) For the purpose of determining the liability of a revenue payer to pay a rate, fee, tax or charge payable under a revenue law, the Board may in writing request the revenue payer to—

- (a) provide the Board with such information as the Board requires; and
- (b) attend and give evidence before the Board.

(2) A person who fails to comply with a notice 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 six months, or both.

PART IV—ENFORCEMENT

Authorized officers

24. The Authority shall, in consultation of the Executive Committee Member appoint or designate such public officers as authorized officers in the prescribed manner for the purposes of implementing and enforcing this Act.

Powers of authorized officers

25. (1) An authorized officer appointed under this Act shall have powers under the general direction of the Director of Revenue to—

- (a) assess any revenue payable to the County by any person in accordance with the county laws or any written law;
- (b) enforce the provisions of this Act;
- (c) at any reasonable time, enter and inspect any premises which the authorized officer believes on any reasonable grounds, that any

person or persons is in any way contravening the provisions of this Act; and

- (d) such other things as may be directed by the Director of Revenue for purposes of implementing this Act.

Powers of access and inspection

26. (1) For the purpose of determining the liability of a revenue payer to pay a rate, tax, fee or charge payable under a revenue law, the Director of Revenue, or any authorized Officer of the Authority during reasonable hours—

- (a) shall have full and free access to any premises of or in custody or control of a relevant person and may at all working hours of the business—
- (i) enter and inspect those premises and any goods in or on those premises;
 - (ii) obtain, copy and print information or data from any device in those premises and retain all information and data that is obtained, copied or printed; and
 - (iii) take extracts from or copies of any books, accounts, records and other documents in or on those premises and retain all extracts or copies.
- (b) may give notice in writing to the revenue payer to provide the Board with such information as it may require or attend and give evidence before the Board.

(2) Any person who—

- (a) fails or refuses to—
- (i) comply with the notice under sub section (1);
 - (ii) provide access to premises required by the Board; or
- (b) obstructs or hinders the Board or authorized officer in the discharge of his duties commits an offence and shall be liable on conviction, to a fine not exceeding one hundred thousand shillings or imprisonment for a term not exceeding one year or to both such fine and term of imprisonment.

Seizure of goods

27. (1) unless as provided for in any relevant law, an enforcement officer shall not seize any goods, equipment or property unless where it is

necessary for the officer to produce such goods, equipment or property as evidence in Court.

(2) Where the enforcement officer deems it appropriate to seize the goods for purposes of this section. The officer shall only seize a sample of the goods which shall be appropriate as an exhibit.

(3) Where the enforcement officer deems it appropriate to seize under sub section (1), the authorized officer shall take inventory of the goods, equipment and property seized which shall be recorded in the prescribed form.

(4) The goods, equipment and property seized under this section shall be stored in safe custody in accordance with the prescribed form.

(5) Any person from whom goods have been seized under this section may, within thirty days after the date of seizure, apply to the Court for orders of restoration.

Forfeiture of goods

28. (1) Where goods seized under this Act become collected by the owner, they shall be collected from the Authority's premises.

(2) where the goods become collectable under sub section (1), and the owner fails to collect them within the stipulated time, the goods shall be forfeited to the County Government and dealt with in accordance with the relevant law.

PART V—WAIVER OR REDUCTION

Waiver or reduction of penalties on taxes, fees and charges

29. (1) The Governor may on recommendation of the Board waive or reduce penalties on rates, tax, fees or charges that are imposed or payable under a revenue law.

(2) An application to waive or reduce such penalties that are imposed or payable under a revenue law must be made in writing to the Governor.

(3) The Board may recommend to the Governor that the penalties that subject of the application be waived or reduced if it is satisfied that—

- (a) the applicant would suffer severe financial hardship if the penalties were not waived or reduced;
- (b) it is not cost effective to take action to recover the penalties;

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- (c) the waiver or reduction is for the purpose of encouraging the applicant to pay amounts outstanding to the County Government;
 - (d) it is in the interest of justice or other good cause exists that makes it expedient to waive or reduce the penalties; or
 - (e) other compelling circumstances exist which make it expedient to waive or reduce penalties.
- (4) A recommendation under sub section (3) shall—
- (a) specify the penalties to be waived or the amount of the reduction of the penalties;
 - (b) specify the person or body to whom the waiver or reduction applies;
 - (c) set out the reasons for the recommendation; and
 - (d) specify the time within which the waiver will remain effective.
- (5) The Executive Committee Member shall cause—
- (a) a public record of each waiver or reduction to be maintained together with the reason for the waiver or reduction;
 - (b) the Auditor General to be notified of any waiver or reduction made for that year within ninety days or such other prescribed period after the end of each year.

Waiver or reduction of taxes, fees and charges

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30. (1) The Executive Committee Member may on recommendation of the Board waive or reduce rates, tax, fees or in line with section 159 of the Public Finance Management Act that are imposed or payable under a revenue law.

(2) An application to waive or reduce such taxes, fees and charges that are imposed or payable under a revenue law must be made in writing to the Executive Committee Member.

(3) The Board may recommend to the Executive Committee Member that the rates, tax, fees or charges the subject of the application be waived or reduced if it is satisfied that—

- (a) the beneficiary would suffer severe financial hardship if the rates, tax, fees or charges were not waived or reduced;

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- (b) it is not cost effective to take action to recover the rates, tax, fees or charges;
- (c) it is in the interest of justice or other good cause exists that makes it expedient to reduce the rates, tax, fees or charges.; or
- (d) other compelling circumstances exist which make it expedient to waive or reduce the rates, tax, fees or charges.
- (4) A recommendation under sub section (3) shall—
 - (a) specify the rates, tax, fees or charges to be waived or the amount of the reduction of the penalties;
 - (b) specify the category of beneficiaries to whom the waiver or reduction applies;
 - (c) set out the reasons for the recommendation; and
 - (d) specify the time within which the waiver will remain effective.

PART VI—THE APPEALS TRIBUNAL

Establishment of the Tribunal

31. (1) There is established the Migori County Revenue Appeals Tribunal.

(2) The Tribunal shall consist of Chairperson and two other members appointed by the Executive Committee Member.

(3) A person is eligible for appointment under sub clause (2) if in the case of—

- (a) a Chairperson shall have qualifications of a Judge of the High Court; and
- (b) members, shall have knowledge and experience in matters relating to—
 - (i) law; or
 - (ii) accounting; or
 - (iii) economics; or
 - (iv) taxation; or
 - (v) finance; or
 - (vi) business administration.

(4) A Member of the Tribunal appointed under sub section (2) shall serve for a term of three years, renewable once and upon satisfactory performance of his or her duties.

(5) A Member of the Tribunal shall not be personally liable for any act or thing done or committed in good faith in the course of exercising the powers conferred by this Act.

Vacancy in the office of the Chairperson or a member of the Tribunal

32. The office of the Chairperson or a member of the tribunal shall become vacant if the holder—

- (a) dies;
- (b) resigns from office by notice in writing to the Executive Committee Member;
- (c) is convicted of a criminal offence and sentenced to a term of imprisonment;
- (d) term of office expires;
- (e) is absent for three consecutive meetings of the Tribunal without good cause;
- (f) is removed from office for any of the following grounds—
 - (i) violation of the Constitution or any other written law;
 - (ii) gross misconduct or misbehavior;
 - (iii) inability to perform such functions of the office arising out of physical or mental infirmity;
 - (iv) incompetence or neglect of duty; or
 - (v) Bankruptcy.

Reference of a matter to the Tribunal

33. (1) The Authority or any person may refer a matter to the Tribunal if it has reason to believe that a person has committed any offence under this Act.

- (2) A person aggrieved by—
 - (a) a decision of the Authority to levy a tax, charge, fee, rate, under this Act or any other law;
 - (b) the refusal by the Authority to make a refund or offset an overpayment;

- (c) a decision of the Authority or Executive Committee Member to reject an application made under this Act or any other revenue laws may appeal to the Tribunal.

(3) Any person who is party to the proceedings before the Tribunal may appear in person or be represented by an Advocate.

Staff of the Tribunal

34. There shall be such other staff of the Tribunal as may be necessary for the performance of its functions.

Appeals from the Tribunal

35. A party to an appeal lodged under this Act who is dissatisfied by the decision of the Tribunal may, within sixty days from the date of the decision of the Tribunal, appeal to the High Court.

PART V—FUNDS OF THE AUTHORITY

Revenue Fund

36. All revenue collected by the Authority shall be paid into the County Revenue Fund.

Funds of the Board

37. The funds of the Board shall comprise of—
- (a) such monies not exceeding two per centum of the revenue estimated in the previous year actual collection by the Authority;
 - (b) such monies as may be appropriated by the County Assembly for purposes of the Board;
 - (c) such monies as may accrue to or vest in the Board in the course of the exercise of its powers or the performance of its functions under this Act;
 - (d) all monies from any other source provided for, donated or lend to the Board.

Financial year of the Board

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

Annual estimates

39. (1) The Board shall cause to be prepared estimates of the revenue and expenditure of the Board for that year.

(2) The annual estimates shall make provisions for all the estimated expenditure of the Board for the financial year concerned and in particular shall provide for—

- (a) the operations of the Board;
- (b) the payment of salaries, allowances and other charges in respect of the staff of the Board;
- (c) payments of allowances and any other emoluments to the members of the Board;
- (d) the payment of pensions, gratuities and other charges in respect of retirement benefits of the staff of the Board;
- (e) the proper maintenance of buildings, other property and grounds of the Board; and
- (f) the acquisition, maintenance, repair and replacement of the equipment and other movable or immovable property of the Board.

(3) At least three months before the commencement of each financial year, the Board shall cause to be prepared estimates of revenue and expenditure of the Board for the financial year.

(4) The annual estimates shall be approved by the Board before the commencement of each financial year to which they relate and shall be submitted to the Executive Committee Member for approval and after the approval, the sum provided shall not be altered without the authority of the Board.

Books of accounts

40. (1) The Authority shall cause to be kept all proper books and records of accounts relating to the income, expenditure, assets and liabilities of the Authority.

(2) Within a period of three months after the end of a financial year, the Authority shall submit to the Auditor-General the accounts and financial statements of the Authority for that year together with—

- (a) a statement of income and expenditure during the year;
- (b) a statement of the assets and liabilities of the Board as on the last day of that year;
- (c) a summary of significant accounting policies and other explanatory information; and

- (d) other financial statements applicable to similar institutions.

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(3) The accounts and financial statements of the Authority shall be audited by the Auditor-General in accordance with the Public Audit Act, 2015.

Annual reports

41. (1) The Board shall, within three months after the end of each financial year, prepare and submit to the Executive Committee Member a report of the operations of the Board for the immediate preceding year.

(2) Upon receipt of the annual report, the Executive Committee Member shall cause the annual report to be laid before the County Assembly within three months after the end of a financial year.

PART—VIII DELEGATED LEGISLATION

Power to make regulations

42. (1) The Executive Committee Member may in consultation with the Board, make regulations generally for the better carrying into effect of any provisions under this Act.

(2) Without prejudice to the foregoing, regulations made under this section may—

- (a) prescribe the forms applicable under this Act;
- (b) prescribe the records to be kept by the revenue payer;
- (c) prescribe the guidelines on various categories or revenue payers and their respective obligations;
- (d) prescribe the manner in which an appeal shall be made to the Tribunal and the fees to be paid in respect thereof;
- (e) prescribe the procedure to be adopted by the tribunal in hearing an appeal and the records to be kept by the Tribunal;
- (f) prescribe the manner in which the Tribunal shall be convened and the places where and the time at which the sittings shall be held;
- (g) prescribe the manner of appointment of authorized officers;
- (h) prescribe the scale of costs which may be awarded by the Tribunal;

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- (i) prescribe the rules of engagement between the board and stakeholders for the furtherance of its functions;
 - (j) prescribe the manner for levying of fees, and taking of charges, rates, and penalties payable to the Board and the manner of their application; and
 - (k) form of the revenue register.
- (2) The power to make Regulations and Rules conferred under this Act shall be—
- (a) for the purpose and objective of giving effect to the Constitution and this Act;
 - (b) limited to the nature and scope specifically stipulated in the Constitution and this Act; and
 - (c) based on the general principles and standards contained in the Constitution and this Act.
- (3) The principles and standards applicable to the delegated power referred to under this Act are those found in—

No. 23 of 2013

- (a) the Statutory Instruments Act, 2013;

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- (b) the Interpretation of General Provisions Act;
- (c) the general rules of international law as specified under Article 2(5) of the Constitution; and
- (d) any treaty and convention ratified by Kenya under Article 2(6) of the Constitution.

PART IX—MISCELLANEOUS PROVISIONS

Authorized officers to produce identification

43. The officers of the Authority or any person authorized officers by the Board when exercising its powers under section 26 of this Act, shall produce his identification document and proof of authorization as the case may be.

Register

44. The Authority shall open and maintain a revenue register or registers for the different sources of revenue, which shall contain such information and be in such form or forms as may be prescribed.

Offences by an Authorized officer

45. An authorized officer having a duty to perform under this Act and who—

- (a) interferes with any process or person under this Act, with the purpose of defeating the provisions and requirements of this Act, fails to do such thing;
- (b) without reasonable cause omits to do something in breach of his duty under this Act;
- (c) willfully contravenes the provisions of this Act to give undue advantage of favor to another person;
- (d) fails to prevent or report to the County Government or any other relevant authority, the Commission of an offence committed under this Act;

Commits an offence and shall be liable on conviction to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two years or both.

General offences

46. If a person contravenes or fails to comply with any provisions of this Act, unless another penalty is expressly provided for in this Act, commits an offence and is liable on conviction to a fine not exceeding one hundred thousand shillings or imprisonment for a term not exceeding six months or to both such fine and term of imprisonment.

Repeal**Savings and Transition Provisions**

47. The following Acts are repealed—

- (a) Migori County Revenue and Enactment Collection Act, 2016.
- (b) The Migori County Tax Waivers Administration Act, 2016.

48. (1) The members of staff working in the Revenue Collection Department before the commencement of this Act, shall be deemed to be members and staff of the Authority.

(2) The County Public Service Board shall determine the criteria and make guidelines for transition of the members of staff in the Revenue Collection Department before the commencement of this Act.

(3) Assets of the Revenue Collection Department shall be deemed to be assets and liabilities of the Authority.

FIRST SCHEDULE

(s. (13))

Provisions for the meetings and procedure of the Board**Meetings**

1. (1) The Board shall meet at the Board's registered offices and the meetings shall be convened by the chairperson.

(2) The Board shall have at least eight meetings in every financial year and not more than two months shall elapse between one meeting and the next meeting.

(3) Unless three quarters of the members otherwise agree, at least fourteen days' notice in writing of a meeting shall be given to every Member.

(4) A meeting shall be presided over by the chairperson or in the absence of the chairperson, by the vice-chairperson of the Board or in the absence of both the chairperson and the vice chairperson, the members present shall appoint one of their Members to preside at the meeting.

(5) The chairperson shall, on the written application of one-third of the members, convene a special meeting of the Board.

(6) The Board may invite any person to attend any of its meetings and to participate in its deliberations, but such person shall not have a vote in any decision of the Board.

Quorum

2. (1) Subject to subparagraph (2), the quorum of the meeting shall be two thirds of the Members.

(2) The quorum of the meeting shall be five members.

(3) A decision of the Board shall not be invalid by reason only of a vacancy among the members thereof.

Conflict of interest

3. (1) If a person has a personal or fiduciary interest in any matter before the Board and is present at a meeting of the Board or any committee at which such a matter is the subject of consideration, that person shall as soon as is practicable after the commencement of the meeting, declare such interest and shall not take part in any consideration or discussion of, or vote on any question touching on such matter.

(2) A disclosure of interest made under subparagraph (1) shall be recorded in the minutes of the meeting at which it is made.

(3) No Member or staff of the Board shall transact any business or trade with the Agency.

Voting

4. A question before the Board shall be decided by a majority of the Members and the Chairperson shall have a casting vote.

Rules of procedure and minutes

5. The Board shall—

- (a) determine rules of procedure for the conduct of its business; and
- (b) keep minutes of its proceedings and decisions.