

SPECIAL ISSUE

*(Kenya Gazette Supplement No.12 (Nyamira County Acts No.5)*



*KENYA GAZETTE SUPPLEMENT*  
NYAMIRA COUNTY ACTS, 2018

NAIROBI, 4h October, 2018

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*Date of Ascent: 27<sup>th</sup> September, 2018*

*Date of Commencement: 18<sup>th</sup> October, 2018*

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THE NYAMIRA COUNTY REVENUE  
ADMINISTRATION ACT, 2018

AN ACT of the Nyamira County Assembly to provide  
for the general administration of taxation laws and  
other revenue raising laws

ENACTED by Nyamira County Assembly as follows;-

PART I – PRELIMINARY MATTERS

1. This Act may be cited as the Nyamira County Revenue Administration Act, 2018. Citation.

2. In this Act, unless the context otherwise requires Interpretation.  
“agent” means a person other than a County public officer appointed to collect revenue on behalf of the County;

“Assessment” means an estimate of fees, charges, rent or Rates including interested owed by a taxpayer to the County under this act.

“County public officer” has the same meaning as in the County Governments Act No.17 of 2012;

“County Receiver of revenue” means the person holding or a Acting in the office of the County Receiver of Revenue established Pursuant to Section 157 of Public Finance Management Act and Section 158(1) of Public Finance Management Act Section 4 or Part 11 of this Act’

“Premises” Includes;

- (a) Any part of a building or structure; and

(b) Any part of a vehicle or vessel; and

(c) An area of land;

“Prescribed” means prescribed by the rules mad under this Act;

“Rate” means a rate imposed under the Rating Act CAP 267;

“Revenue Law” means;

(a) Act; or

(b) the County Valuation and Rating Act; or

(c) the County Trade License Act; or

(d) the Act providing for annual county finances;

(e) any other Act imposing an entertainment tax or

(f) any Act or other law providing for the payment to  
the County Government under a revenue law.

(g) Any prescribed law;

“Relevant person” means –

(a) a revenue payer; or

(b) an employee or agent of the revenue payer; or

(c) any other person whom the County Receiver of  
revenue or authorized collector of revenue believes  
on reasonable grounds may be able to assist in  
determining the liability (if any) of the revenue  
payer to pay a rate, tax, fee or charge  
payable under a revenue law;

“rent” means fees payable for use of a County house,  
stall or Premises and includes hiring of a social hall or  
ground for social Functions or any other activities;

“Revenue” means any fee, charge, cess, rates, rent  
or any Payment payable or due to the County;

3.The objective of this Act is to provide a legal  
Framework for revenue administration in order to ensure  
There is efficiency, transparency, accountability and  
Fairness in revenue mobilization.

Objective

PART II – ADMINISTRATION OF REVENUE

LAWS

4.(1) There is established an office of the county Receiver of revenue pursuant to Section 157 of Public Finance Management Act 2012

County Receiver of Revenue

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(2) The County Receiver of Revenue may authorize a county public officer or any other person as the county revenue Collector, including acting as the county revenue collector as per Section 158 (1) of Public Management Act 2012.

(3) A person shall be qualified for appointment if such a person –

- (a) is registered as an accountant under the Accountant Act;
- (b) is a member of an accounting professional body;
- (c) Has an advanced degree and professional experience in Economics, public finance, public policy, management or Accounting;
- (d) At least five years' post – qualification professional experience and;
- (e) Meets the requirements of Chapter Six of the Constitution.

5. (1) The county receiver of revenue -  
powers of  
Receiver

Functions  
and  
County  
Revenue

- (a) Is responsible for the administration and Enforcement of revenue laws and for that purpose To assess, collect and account for all rates, taxes, Fees and charges payable by or under any of those Laws; and
- (b) Advises the county government on all matters r Relating to the administration ad enforcement of Revenue laws, and the assessment and collection of rates taxes, fees and charges under those laws and;

- © Must perform such other functions as the County Government directs.

(2) The County Receiver of Revenue has such Powers as are provided for under the revenue laws.

6. The county Receiver of Revenue may, by of instrument in writing, delegate any of their functions or and powers under any revenue law to a county public officer,

Delegation functions powers

7. The County Government may through the County Executive Member for Finance enter into an agreement Authorizing an agent to collect rates, taxes, fees and charges

Agreement in Relation to Revenue Collection

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Payable under revenue laws on such terms and conditions as are Specified in the agreement.

8. (1) For the purpose of carrying out the provisions of Compliance this Act, every authorized revenue collector shall, in the performance of his duties, have all legal powers, rights, privileges and protection.

(2) Any authorized revenue collectors shall have Powers to enforce for compliance on all revenue available to the County Government

9. (1) An authorized revenue collector shall, in Carrying out the provisions of this Act, regard and deal with all documents and information relating to revenue and all confidential instructions in respect of the administration of this Act and any other revenue law that may come into the offices Possession or knowledge in the course of the officer's duties as A secret.

Secrecy

(2) Nothing in this section shall prevent an authorized Officer from disclosing a document or information to the Following persons –

- (a) another authorized revenue collector for the purposes of carrying out any duty arising under a revenue law;
- (b) the court, to the extent necessary for the purposes of any proceedings under a revenue law;
- © the director - General of the Kenya National Bureau Statistics but only when such disclosure is necessary For the performance of official duties;
- (d) the Auditor General by only when such disclosure is necessary for the performance of official duties;
- (e) Any other person with the written consent of the

Executive committee member for finance

(3) If an authorized revenue collector is permitted to Disclose documents or information under Subsection (2), the officer shall maintain secrecy to the extent necessary to achieve the object for which the disclosure is permitted.

(4) Subsections (1) shall apply to a person receiving Documents or information under subsection (2) as if the Person were an authorized revenue collector.

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10. (1) The County Receiver of Revenue must Prepare quarterly and annual report on the Operations and administration of all revenue laws

Annual Report

- (2) the accounts under subsection (1) shall include –
  - (a) a statement of receipts and disbursement in a Form prescribed by the Accounting Standards Board from time to time; and
  - (b) A statement of revenue arrears

(3) The County Receiver of Revenue must give the Quarterly and annual report to the county executive member Responsible for finance within 30 and 90 days respectively after The end of each quarter or year to which the report relates. These reports should be comprehensive.

(4) The County Executive Member responsible for Finance shall submit the reports referred to in subsection to The County Assembly within thirty days after receipt.

PART III - RECORDS AND INFORMATION OF REVENUE PAYERS

11. (1) A revenue payer must make and keep such Books, accounts and records as are reasonably necessary to Determine the revenue payer's liability to pay rates, taxes, Fees or charges under a revenue law for a period of at least 7 years after the completion of the transactions to which they relate.

Books, Accounts and records to be made and kept

(2) The County Receiver of Revenue may, by notice In writing, given to a revenue payer direct the revenue



Payer as to the books, accounts and records the revenue  
Payer is required to make and keep.

(3) If a revenue payer fails to comply with subsection  
(1) or a notice under subsection (2), the revenue payer commits an  
Offence punishable on conviction by a fine not exceeding;

(a) In the case of an individual – 30,000 shillings or  
to imprisonment for a term not exceeding three months, or  
both; or

(b) In any other case – 200,000 shillings or to  
Imprisonment for a term not exceeding one year or both.

12. (1) For the purposes of determining the liability  
(if any) of a revenue payer to pay a rate, tax, fee or charge  
Payable under a revenue law, the County receiver of  
Revenue may, by notice in writing given to a relevant  
Person, require the relevant person to do either or both of  
The following:

Providing  
information  
and evidence

- (a) Provide the County Receiver of Revenue with  
Such information as the County Receiver of  
Revenue requires;
- (b) Attend and give evidence before the county  
revenue collector, including on oath administered  
by the county revenue collector.

(2.) If a person fails to comply with a notice under  
Subsection (1), the person commits an offence punishable  
on conviction by a fine not exceeding 100,000 shillings or to  
Imprisonment for a term not exceeding three months, or both.

13. (1) For the purpose of determining the liability  
(if any) of a revenue payer to pay a rate, tax, fee or charge  
Payable under a revenue law, the county revenue collector  
Has full and free access to any premises of, or in the  
Custody or control of, a relevant person and may, at all  
reasonable times, exercise all or any of the following  
powers –

Access, Inspection  
and other powers

- (a) Enter and inspect those premises and any goods in  
or on those premises, including opening any  
Packaging or containers that may contain goods;
- (b) Obtain, copy and print information or data from

any computer system in or on those premises and retain all information and data that is obtained, copied or printed;

- © take extracts from or copies of any books, Accounts, records and other documents in or on Those premises and retain all extracts or copies taken.

(2) If the county revenue collector is of the view that it is Impractical to exercise any of the powers under paragraph (1) (a), (b) or (c), the county revenue collector may remove all Or any of the things referred to above and take them to the offices of the county government for such time as is reasonably necessary to determine a revenue payer's liability to pay

(3) A relevant person must give all reasonable assistance to the county revenue collector so as to allow him or her to exercise all or any of his or her powers under this section.

(4) If a person: -

- (a) Fails or refuses to provide access to premises Required by the county revenue collector, or
- (b) Obstructs or hinders the county revenue collector In the discharge of his or her duties under Paragraph (a), (b) or (c)

The person commits an offence punishable on conviction By a fine not exceeding one hundred thousand shillings or to Imprisonment for a term not exceeding three months, or both.

14. (1) The county revenue collector may take into His or her possession any property, that may be required as Evidence in a court for proceedings to be brought under this Act or any other revenue law ...

seizure of property as evidence

(2) The county revenue collector may take into his or Her possession any property, for purposes of distressing into compliance the defaulter.

(3) When property is no longer required under Subsection (1) and (2), the property must be released within thirty days to the person entitled to it.

## PART IV – THE NYAMIRA COUNTY REVENUE BOARD BILL

- Short title. 1. This bill may be cited as the Nyamira County Revenue Board Bill, 2023.
- Interpretation. 2. In this bill unless the context otherwise requires-
- “Board” means the County Revenue Board established under section 4;
- “County Executive Committee Member” means the County Executive Committee Member for the time being responsible for finance;
- “revenue” means rates, taxes, charges, levies, fees, rents, royalties and any monies payable to the county government as revenue under any written law;
- “tax payer” means a person who is obligated under any county or national law to pay to the county, any taxes, rates, fees, rents, royalties, levies or charges.
- Purpose. 3. The purpose of this bill is to provide for the establishment of legal and institutional framework for revenue administration in order to-
- (a) ensure effectiveness and efficiency in revenue Administration;
  - (b) promote transparency in revenue collection;

## PART II- COUNTY REVENUE BOARD

- Establishment of the Board. 4. (1) There is established a Board to be Known as the Nyamira County Revenue Board.

(2) The Board 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 or disposing of movable and immovable property;
- (b) Borrowing money or making investments; subject to approval by the county Executive committee.
- (c) entering into contract acts; and
- (d) Doing or performing all other Bills or things for the proper performance of its functions under this bill which may lawfully be done or performed by a body corporate.
- (e) Can sue and be sued.

Functions of the Board.

5. (1) The Board shall, under the general supervision of the Executive Committee Member be responsible for-

- a) Be the receiver of revenue within the meaning of section 157 of the Public Finance Management Act, 2012;
- b) Be responsible for administration and enforcement of revenue laws in the County;
- c) Ensure the assessment and collection of and accounting for all revenue;
- d) Collect and account for all County revenues collected in accordance with this Act and the Public Finance Management Act, 2012;
- e) Cause to be kept a proper data management system that shall have details and information of all revenue payers;
- f) Prepare reports on revenue collected and owing in accordance with the relevant laws and procedures;
- g) Advise the County Government on all matters relating to the imposing, administration and enforcement of County revenue laws;
- h) Receive and address complaints from revenue payers or members of the public;
- i) Establish and implement corporate governance principles and practices applicable to similar entities;

- j) Provide public education and awareness to all revenue payers as well as members of the public;
- k) Ensure that its services are automated to facilitate effective and efficient revenue administration.
- l) Perform such other functions as may be provided for under any revenue laws;

Composition of the Board.

6. (1) The Board shall consist of-

- (a) A non-executive chairperson appointed by the Governor.
- (b) The chief officer for the time being responsible for resource mobilization.
- (c) the chief executive officer who shall be an *ex officio* member and secretary to the Board;
- (d) Three professionals appointed by the public service board through a competitive process.
- (e) Not more than two-thirds of the members shall be of the same gender.

(2) A person shall be qualified for appointment as chairperson or member appointed under sub section (1) (d) if the person-

- (a) holds a degree in the case of the chairperson and a degree in the case of the member appointed under subsection (1) (d), from a Recognized university;
- (b) Has knowledge and experience of at least five years in matters relating to, business, finance, accounts and related fields or law, public sector management or any other related field in Kenya.
- (c) The board can co-opt any other member for expert opinion as need may arise.
- (d) Meets the requirements of Chapter Six of the Constitution.

(3) The term of office for the chairperson or a member appointed under sub section (1) (d) shall be three years renewable once.

(4) A Board shall nominate from amongst themselves, a vice-chairperson, who shall preside over the meetings of the Board in the absence of the chair.'

Conduct of business. 7. (1) The conduct and regulation of the business and affairs of the Board shall be as set out in the Schedule.

(2) Except as provided in the Schedule, the Board may regulate its own procedure.

Remuneration of the Board. 8. The remuneration of the members of the Board shall be set out as per the SRC advice.

Chief executive officer. 9. (1) There shall be a Chief Executive Officer of the Board.

(2) The chief executive officer shall be recruited through a competitive process by the public service board with the approval of the Governor.

(3) To qualify for appointment as a chief executive officer, a person must-

(a) Be a holder of a degree in finance, accounting, economics, business or related field from a recognized university in Kenya.

(b) have had experience in management in the relevant field for a period of not less than ten years;

(c) Satisfies the conditions of chapter six of the Constitution.

(4) The Chief Executive Officer shall serve in the Board, on such terms and conditions of employment as shall be stipulated in the performance contract of three years renewable once.

(5) The chief executive officer shall be an *ex-officio* member of the Board.

(6) The chief executive officer shall-

- (a) in consultation with the Board, be responsible for the day to day management and direction of the affairs and transactions of the Board, the exercise, discharge and performance of its objectives, functions and duties and the general administration of the Board;
- (b) Carry out any other function as may from time to time be assigned by the Board.

(7) The Chief Executive Officer may-

- (a) at any time resign from office by issuing one month notice in writing to the chairperson of the Board;
- (b) be removed from office by the board with approval of the Governor on recommendation of the Board, for-
  - (i) serious violation of the Constitution or any other written law;
  - (ii) gross misconduct, whether in the performance of the functions of the office or otherwise;
  - (iii) physical or mental incapacity to perform the functions of office;
  - (iv) Adjudged bankruptcy.
  - (v) serious violation of the provisions of the Performance contract

Staff of the Board.

10. (1) The Board shall appoint such staff as are necessary for proper discharge of its functions under this Bill, upon such terms and conditions of service as it may determine.

(2) The Board shall-

(a) recruit staff through a competitive process;

(b) ensure that there is sufficient number of staff qualified in matters related to accounting, finance, business, law,

Information technology or any relevant field necessary for the better carrying out the objects and functions of the Board.

The common seal of the Board.

11. (1) The common seal of the Board shall be kept in the custody of the chief executive officer or of 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, shall be judicially and officially noticed, and unless the contrary is proved, any necessary order or authorisation 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 chief executive officer.



Protection liability.	from personal	12. (1) No matter or thing done by a member of the Board or by any officer, member of staff, or agent of the Board shall, if the matter or thing is done <i>bona fide</i> for executing the functions, powers or duties of the Board under this Bill, render the member, officer, employee or agent or any person acting on their directions personally liable to any action, claim or demand whatsoever.
Liability for damages.		(2) Any expenses incurred by any person in any suit or prosecution brought against him or her in any court, in respect of any act which is done or purported to be done by him or her under the direction of the Board, shall, if the court holds that such act was done <i>bona fide</i> be paid out of the Funds of the Board, unless such expenses are recovered by him or her in such suit or prosecution.
Corporate governance.		13. The provisions of section 12 shall not relieve the Board of the liability to pay compensation or damages to any person for any injury to him or her, his or her property or any of his or her interests caused by the exercise of any power conferred by this bill or any other written law or by the failure, wholly or partially, of any works.
Quarterly Report.		14. The Board shall establish and implement corporate governance principles and practices applicable to similar entities.
Annual report.		15. The board shall within fifteen days from the close of every quarter, submit quarterly report on the performance of the board to the County Executive Committee Member for finance to be annexed to the County Quarterly Report. 16. (1) The Board shall, within three months after the end of each financial year, prepare and submit to the County Executive Committee Member a report of the operations of the Board for the immediate preceding year .

(2) The annual report shall provide information regarding the activities and plans of the Board during the year to which it relates sufficient to impart an accurate understanding of the nature and scope of its activities and its plans and priorities and, without limitation, shall include—

- (a) details of the performance of the Board against its key performance indicators;
- (b) report on the overall status of the county revenue collection including the Board's projections for the following year;
- (c) challenges faced in implementing the bill and proposed mitigation measures;
- (d) such information and other material as the Board may be required by this bill or regulations made thereunder to include in the annual report;
- (e) measures taken to implement corporate Governance principles and practices;
- (f) the financial statements prepared under section 20;
- (g) report of the Auditor-General prepared under section 21; and
- (h) Such additional information or other material as the County Executive Committee Member may request in writing.

(3) The County Executive Committee Member shall, within one month of receiving the annual report, consolidate and submit to the County Executive Committee and thereafter transmit it to the County Assembly.

### PART III—FINANCIAL PROVISIONS

under this Bill shall be collected by the Board and paid into the County Revenue Fund.

(2) All revenue collected by the Board in respect of any fund established under a Bill of Parliament or County Assembly shall be paid into that fund after deducting the expenses incurred by the Board for collection of such revenue as provided under section 17 (1) (a).

Funds of the Board.

18. (1) The funds and assets of the Board shall consist of—

(a) Such monies not exceeding 5 per cent of previous audited own source revenue.

(b) such moneys as may be appropriated by county assembly for the purposes of the Board

(c) Such gifts, grants, loans or monies received by the Board from any lawful source.

(d) All monies as may be made available by the County Executive Committee Member for the better performance of its functions.

(3) The Board shall apply the money provided under this section for the furtherance of the objects and performance of the functions of the Board and as may be prescribed under this bill.

Financial Year.

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

Annual Budget.

20. (1) At least three months before the commencement of each financial year, the Board shall cause to be prepared budget of the Board for that year.

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

- (a) expenditure related to revenue administration and collection;
- (b) payment of the salaries, allowances and other charges in respect of the staff of the Board;
- (c) payment of allowances and other charges in respect of members of the Board;
- (d) payment of pensions, gratuities and other charges in respect of members of the Board and staff;
- (e) proper maintenance of the buildings and grounds of the Board;
- (f) maintenance, repair and replacement of the equipment and other property of the Board; and
- (g) creation of such reserve funds to meet future or contingent liabilities in respect of retirement benefits, insurance or replacement of buildings or equipment, or in respect of such other matter as the Board may deem appropriate.

(3) The annual estimates shall be approved by the Board before the commencement of the financial year to which they relate and, once approved, the sum provided in the estimates shall be submitted to the County Executive Committee for final approval.

(4) No expenditure shall be incurred for the purposes of the Board except in accordance with the annual estimates approved under subsection (3), or in pursuance of an authorisation of the Board given with prior written approval of the County Executive Committee Member.

Accounts.

21. The Board shall cause to be kept proper books and records of accounts and assets of the Board.

Financial reports and audit. 22. (1) Within a period of three months after the end of each financial year, the Board shall submit to the Auditor-General, the accounts of the Board together with—

- (a) a statement of financial position as at the thirtieth day of June;
- (b) a statement of comprehensive revenue;
- (c) a statement of cash flow for the year ended;
- (d) a summary of significant accounting policies and other explanatory information;
- (e) other financial statements applicable to similar institutions.

No. 12 of 2003.

(2) The accounts of the Board shall be audited and reported upon in accordance with the provisions of the Public Audit Act.

#### PART IV- REVENUE ADMINISTRATION

Values.

23. The Board shall carry out its functions in a manner that upholds the following values-

- (a) human dignity;
- (b) rule of law;
- (c) non- discrimination;
- (d) transparency;
- (e) fairness;
- (f) justice; and
- (g) equality and equity.

Powers of the Board.

24. The Board shall have powers to-

- (a) assess where applicable any tax payable or money to the county government by any person in accordance with the county laws or any written law;
- (b) collect on behalf of the county government any tax or money payable by any person;
- (c) institute civil proceedings for the recovery of tax payable or owing to the county government;
- (d) to inspect any premises or information for the purposes of implementing this bill;
- (e) to do such other things as may be prescribed.

Revenue.

25. The County Executive Committee shall identify and prescribe the county laws applicable for the purposes of determining the revenue collectable under this bill.

Registration of taxpayers.

26. (1) The Board shall register all county tax payers in accordance with the prescribed manner.

(2) A county taxpayer registered under this section shall be assigned a tax identification number.

Compliance.

27. The Board shall-

- (a) institute measures to ensure compliance with this bill;
- (b) Promote and encourage voluntary compliance by tax payers.

Public education.

28. The Board shall provide public/ civic education and awareness to all tax payers as well as members of the public.

Information technology.

29. The Board shall ensure that its services are automated to facilitate effective and efficient tax administration.

Complaints.

30. The County Executive Committee Member shall prescribe the Mechanism for addressing complaints from tax payers or members of the public in relation to the implementation

of this bill and forward the same to the County Assembly for approval and adoption.

Authorized officers.

31. (1) The Board shall appoint authorized officers in the prescribed manner for the purposes of implementing and enforcing this bill.

(2) The Board shall issue a certificate of appointment to an authorized officer appointed under this bill.

Powers of authorized Officers.

32. An authorized officer appointed under this Bill may-

- (a) inspect any premises or information;
- (b) prosecute a matter related to enforcement of this bill or as may be provided under any county law related to county revenue;
- (c) Discharge any duties as may be assigned by the Board.

#### PART V- GENERAL PROVISIONS

Regulations.

33. (1) The County Executive Committee Member may, in Consultation with the Board make Regulations generally for the better carrying out of the objects of this bill.

(2) Without prejudice to the generality of subsection (1), the Regulations may-

- (a) prescribe the funds of the Board;
- (b) prescribe the manner of registration of county tax payers;
- (c) Prescribe for appointment of authorized officers.

PROVISIONS AS TO THE CONDUCT OF  
BUSINESS AND AFFAIRS OF THE  
BOARD

Tenure of office.

1. Any member of the Board, other than the Chief Executive Officer and the Chief Officer finance shall, subject to the provisions of this Schedule, hold office for a term of three years, on such terms and conditions as may be specified in the instrument of appointment, and shall be eligible for re-appointment for a further and final term of three years.

Vacation of office.

2. A member of the Board may—

(a) at any time resign from office by notice



in writing to the Governor;

(b) be removed from office by the Governor if the member—

- (i) has been absent from three consecutive meetings of the Board without a written permission of the chairperson;
- (ii) is convicted of a criminal offence and sentenced to imprisonment for a term exceeding six months.
- (iii) is convicted of an offence involving dishonesty or fraud;
- (iv) is adjudged bankrupt or enters into a composition scheme of arrangement with his creditors;
- (v) is incapacitated by prolonged physical or mental illness or is deemed otherwise unfit to discharge his duties as a member of the Authority; or
- (vi) Fails to comply with the provisions of this bill relating to disclosure.

Meetings. 3. (1) The Board shall meet not less than four times in every financial year and not more than four months shall elapse between the date of one meeting and the date of the next meeting.

(2) Notwithstanding the provisions of sub paragraph (1), the chairperson may, and upon requisition in writing by at least five members shall, convene a special meeting of the Board at any time for the transaction of the business of the Board.

(3) Unless three quarters of the total members of the Board otherwise agree, at least fourteen days' written notice of every meeting of the Board shall be given to every member of the Board.

(4) The quorum for the conduct of the business of the Board shall be four members including the chairperson or the person presiding.

(5) The chairperson or in his absence the vice chair- person shall, preside at every meeting of the Board, but in the absence of both, the members present shall elect

one of their members to preside, who shall, with respect to that meeting and the business transacted thereat, have all the powers of the chairperson.

(6) Unless a unanimous decision is reached, a decision on any matter before the Board shall be by a majority of votes of the members present and voting and, in the case of an equality of votes, the chairperson or the person presiding shall have a casting vote.

(7) Subject to subparagraph (4), no proceedings of the Board shall be invalid by reason only of a vacancy among the members thereof.

Conflict of interest. 4. (1) If a member is directly or indirectly interested in any contract, proposed contract or other matter before the Board and is present at a meeting of the Board at which the contract, proposed contract or other matter is the subject of consideration, that member shall, at the meeting and as soon as practicable after the commencement thereof, disclose the fact and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter:

Provided that, if the majority of the members present are of the opinion that the experience or expertise of such member is vital to the deliberations of the meeting, the Board may permit the member to participate in the deliberations subject to such restrictions as it may impose but such member shall not have the right to vote on the matter in question.

(2) A member of the Board shall be considered to have a conflict of interest for the purposes of this bill if he acquires any pecuniary or other interest that could conflict with the proper performance of his duties as a member or employee of the Board.

(3) Where the Board becomes aware that a member has a conflict of interest in relation to any matter before the Board, the Board shall direct the member to refrain from taking part, or taking any further part, in the consideration or determination of the matter.

(4) If the chairperson has a conflict of interest he shall, in addition to complying with the other provisions of this section, disclose the conflict that exists to the County Executive Committee Member in writing.

(5) Upon the Board becoming aware of any conflict of interest, it shall make a determination as to whether in future the conflict is likely to interfere significantly with the proper and effective performance of the functions and duties of the member of the Board and the member with the conflict of interest shall not vote on this determination.

(6) Where the Board determines that the conflict is likely to interfere significantly with the member's proper and effective performance as provided for in subparagraph (1), the member shall resign unless the member has eliminated the conflict to the satisfaction of the Board within thirty days.

(7) The Board shall report to the County Executive Committee Member any determination by the Board that a conflict is likely to interfere significantly with performance as above and whether or not the conflict has been eliminated to the satisfaction of the Board.

(8) The annual report of the Board shall disclose details of all conflicts of interest and determinations arising during the period covered by the report.

(9) A disclosure of interest made under this paragraph shall be recorded in the minutes of the meeting at which it is made.

(10) A member of the Board who contravenes subparagraph (1) commits an offence and is liable to imprisonment for a term not exceeding six months, or to a fine not exceeding one hundred thousand shillings, or both.

Code of conduct.

5. (1) Within twelve months of the commencement of this bill, the Board shall adopt a code of conduct prescribing standards of behaviour to be observed by the members and staff of the Board in the performance of their duties.

(2) Subject to sub-paragraph (1), before adopting any code of conduct or making any substantial amendments to an existing code of conduct, the Board shall publish the proposed code or amendments in the Gazette and in a newspaper circulating nationally, inviting public comments.

(3) The Board shall include in its annual report a report on compliance with the code during the period covered by the annual report.

(4) The code of conduct adopted or prescribed under this paragraph shall be binding on the Board and its staff.

Execution of Interest.

6. Any contract or instrument which, if entered into or executed by a person not being a body corporate, would not require to be under seal, may be entered into or executed on behalf of the Board by any person generally.

Minutes.

7. The Board shall cause minutes of all resolutions and proceedings of meetings of the Board to be entered in the minute books kept for that purpose.

#### PART IV – GENERAL PROVISIONS

15. (1) In performing any function or exercising any Power under this part, a delegate of the county revenue Collector must produce written identification establishing Their position as the county revenue collector’s delegate if Requested by any person.

16. (1) the county revenue collector must establish a Revenue register  
Revenue register and always keep it up to date.

(2) The register must contain the prescribed Information and may be kept in such form as the county Revenue collector decides from time to time.

Revenue collection  
Agent/revenue  
collector

17. (1) (a) any person required to deduct or collect  
Any revenue pursuant to this Act shall collect or  
Deduct such revenue and remit it to the County  
Government on or before the third day of the  
Revenue falls due.

(c) If any person fails to remit any revenue in  
Accordance with subsection (1) (a) on or before  
The due date, a penalty of twenty percent of the  
Amount due shall become due and payable, and  
thereafter an interest of two percent per month  
or part thereof until the amount are remitted in  
full.

(2) A person who contravenes subsections 1(a) or 1(b)  
Commits an offence under this Act and shall be charged in a  
Court of law.

(3) An authorized revenue collector commits an  
Offence when the officer-

(a) Makes, in any record, return, or other documents  
That they are required to keep or make, an entry  
That they know, or have reasonable cause to  
Believe to be false, or do not believe to be true;

(b) Willfully refuses to do anything that they know, or  
have reasonable to believe, is required to be done  
by them under a revenue law;

(c) Interferes with any other person or process under  
a revenue law so as to defeat the provisions or  
Requirements of the revenue law;

(d) Fails to do anything that the authorized officer is  
Required to do to give effect to the provisions of  
A revenue law;

(e) Fails to issue a receipt for the money received on  
Behalf of the county or issues receipt for less  
Amount of money than the amount received;

(f) Without reasonable cause, acts or omits to act in

Breach of his duty under a revenue law;

- (g) Willfully contravenes the provisions of a revenue law to give under advantage or favors to another person; or
- (h) Fails to prevent or report to the relevant authority The Commission of an offence under revenue law

18. (1) An application to waive interest or reduce a Rate. Tax, fee or charge that is imposed or payable under a revenue law must be made in writing to the County Executive Committee Member responsible for that revenue Law

Waiver or reduction of of taxes, fees and charges

(2) The County Executive Committee Member Responsible for Finance may on an application made under Subsection (1) waive interest or reduce a rate, tax, fee or Charge that is imposed or payable under a revenue law

(3) The County Executive Committee Member Referred to in subsection (2) may waive the interest on the rate, tax, fee or charge or the rate, tax, fee or charge which was the subject of the application to be waived or reduced if he or she is satisfied that—

- (a) The applicant would suffer severe financial Hardship if the rate, tax, fee or charge were not waived, deferred or reduced; or
- (b) It is not cost effective to take action to recover the rate, tax, fee or charge; or
- (c) The waiver or reduction is for the purpose of Encouraging the applicant to pay amounts outstanding to the county government; or
- (d) Grounds of equity or other good cause exist that Make it expedient to waive, defer or reduce the Rate, tax, fee or charge; or
- (e) An order of a court is in force that specifies the Imposition or payment of a rate, tax, fee or charge at a lower rate or amount than is provided for in the revenue law under which the Rate, tax, fee or charge is imposed or payable; or
- (f) Other compelling circumstances exist which make it expedient to waive, defer or reduce the rate, tax, fee or charge

(4) A waiver under subsection (3) must be in writing and must;

(a) Specify the rate, tax, fee, charge or interest that is Waived, deferred or the amount of the reduction of the rate, tax fee or charge and

(b) Specify the person or body to whom the waiver or reduction applies; and

(c) Set out the reasons for the recommendation

(5) Within 14 days after making a decision under Subsection (3) the County Executive committee Member responsible for Finance must cause a copy of the decision to be provided to the Governor and the applicant together with a statement of the reasons for the decision.

(6) A person or body granted a waiver, or reduction of a rate, tax, fee or charge is not subject to any collection or enforcement procedure in respect of the rate, tax, fee or charge that is waived, deferred or the part of the rate, tax, fee or charge that is reduced.

19. (1) If a person contravenes or fails to comply with Any provision of this Act, the person commits an offence Against this Act, the person is liable on conviction to a fine Not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three months, or Both.

General penalty  
for offence

(2) The offences punishable under this Act, as Listed but not limited to the First schedule.

20. (1) Any document required to be published under a Revenue law shall be published in the Kenya Gazette and Advertised in one or more newspapers circulating in the County.

publication  
service documents

(2) Any document required or authorized to be sent Or served under or for the purposes of a revenue law may be Sent or served-

(a) By delivering it to the person to or on whom it is To be sent or served;

(b) By leaving it at the usual or last known place of Abode or business of that person, or, in the case of A company, at its registered office;

(c) by ordinary or registered post;

(d) By emailing it to the person; or

(e) Any method which may be prescribed.

(3) However, if the county revenue collector having Attempted to send or serve a document by one of the Methods provided under subsection (2) and is satisfied that Such notice has not been received by the person to whom it Was addressed, the county revenue collector may advertise, In the manner provided in subsection (1), the general Purport of such document, and upon such advertising the Document is deemed to have been received by that person.

(4) An advertisement referred to in subsection (3) May refer to one or more documents and to one or more ratable owners.

(5) Any document under law required or Authorized to be served on the owner or occupier of any Premises may be addressed by the description “owner” or “Occupier” of the premises (naming them), without further Name or description.

(22) The County Receiver of revenue may issue Guidelines for the purposes of a revenue law.

Guidelines

23. The County Executive Member responsible for Finance may make Regulations generally for the better Carrying out of the provisions and purposes of this Act.

Regulations



FIRST SCHEDULE  
GENERAL PROVISIONS AND OFFENCES

The following are deemed to be the offences but not limited to under This Act and any other offence committed

1. General nuisance

- i. Making any kind of noise without reasonable cause on the streets.
- ii. Causing any risk to users through destruction of a building or road.
- iii. Causing risk of users through inadequate fenced or unfenced land, Lack of repair, protection, removal or enclosure: leaving things Around that may make one to fall or discharge a missile in or near a Street and erecting unauthorized pumps on streets/highways.
- iv. Destroy the surface of a public street.
- v. willfully blocking a free passage or removal/displacement of any County property.
- vi. Cutting down a tree without a permit from the county.
- vii. Playing any game, riding or driving or propelling on a walk way.
- viii. Defacing any building by writing signs or graffiti.
- ix. Depositing any type of material or waste on the streets, drainage System and road reserves.
- x. Spitting on any foot path or blowing the nose aimlessly other than Into any suitable cloth or tissue.
- xi. Committing any act contrary to public decency.
- xii. Loitering, importuning or attempting to procure a female/male for Prostitution purpose.
  
- xiii. Defecating or urinating on a street or any other space.
- xiv. Conveyance of open food in a manner likely to cause contamination
- xv. Keeping any animal or poultry which cause a nuisance to any Resident in the neighborhood and in public utilities.
- xvi. Washing, repairing or dismantling any vehicle in a prohibited area Except in the case of emergency.
- xvii. Touting for passengers.
- xviii. Failure to observe traffic lights or zebra crossing.

- xix. Driving or permitting to be driven in any overloaded vehicles such That its contents are spilling; all transit vehicles should be covered
- xx. Allowing hedges and tree to encroach and pose a danger to traffic flow
- xxi. Tethering livestock and planting crops at the roads reserves.
- xxii. Blocking drainage.

## 2) Parking Offences

- i. Placing a sign post or reserving a parking space without authority From the county government.
- ii. Parking in a designated parking space without payment of fees.
- iii. Parking on a pavement, on County Government gardens or on an Area not designated as paring.
- iv. Signaling, guiding or directing a driver of a vehicle into or out of a Parking place.
- v. Using a parking space for advertising or business.
- vi. Interfering with writing or marking on a parking ticket.
- vii. Damaging a vehicle clamp, removing or attempting to remove the same
- viii. Obstructing an officer in enforcing these laws.
- ix. Knocking down an electricity pole, will lead to the owner paying For the restoration of the pole.

## 3. Hawking

- i. One can apply for a permit to the Revenue collector for authority to conduct hawking, giving particulars of goods and place of hawking
- ii. A hawker's assistant permit may be issued to a person employed to assist the permit holder who hawks refreshments and is physically Disable or has loss of limbs
- iii. The permit is not transferable to another person.
- iv. Any person without a valid permit or hawks in an undesignated area risks having their goods impounded
- v. Each person engaging in hawking must have a badge and wears it at Conspicuous place.
- vi. Authorized County Government Officers have a right to inspect any Goods/articles being hawked.
- vii. Obstructing an officer from performing that duty is an offence

4. Bus Terminus
  - i. Application for operating vehicle permit should be made to the Revenue collector. The permit expires on 31<sup>st</sup> of December of the year it is issued.
  - ii. Operating permit must be displayed conspicuously on the Windscreen of the vehicle in which it is issued
  - iii. Parking of any vehicle other than a public service vehicle at a Bus terminus is an offence
  - iv. Public service vehicle should only be parked at a bus terminus and will only pick or drop passengers at a designated bus stop.
  - v. Importing for passengers on the streets or terminus is an offense.
  - vi. A vehicle abandoned at the terminus without adhering to the laws may be removed by an enforcement officer.
  - vii. If fees and expenses incurred in the removal of such vehicle are not paid within 90 days from day of removal, the County Government may dispose it to cover outstanding fees and expenses.
  - viii. All persons in a public service vehicles terminus shall observe such instructions and directions provided for by the County Government. The following constitute an offence:
    - (a) Obstruct a person from entering and alighting from a public Service vehicle
    - (b) Enter the public service vehicle through elsewhere apart From the door
    - (c) Obstruct a conductor or a driver from performing their duties
    - (d) Behave in a disorderly manner.
    - (e) Urinate in a public place.
    - (f) Interfere or molest anyone
    - (g) Cause any verbal disturbances or any abusive language.
    - (h) Litter or spit
    - (i) Damage County Government Equipment

## 5. Single Business Permit

- i. No person shall engage in any business at any premises within the Jurisdiction of the County Government unless such premises are Permitted for the purpose
- ii. The count government may issue or refuse a permit
- iii. A permit fee shall be revised from time to time.
- iv. The county government may waive or reduce permit fees payable By charitable organizations if such waiver is deemed to be in the Best interest of the county Government.
- v. A permit may be transferred by the holder to any person with prior Consent of the county government, accompanied by a fee which is Subjected to revision
- vi. Any person authorized by the revenue collector may enter your premises at any time to inspect or inquire if the conditions attached to this permit are being observed. Anyone who interferes shall be guilty of an offense.
- vii. Every applicant for a single business permit shall produce a certificate for proof of payment of rates to the County Government
- viii. Consolidated permits will be issued to traders who conduct different businesses within the same premises.
- ix. The County Government shall levy fees and charges for the use of way leaves, that is, land use for fees and charges for quarrying shall be levied by the County Government, and the person undertaking such activities will accept conditions set about reclamation, reinstatement and alternative use.
- x. Any person carrying out business must obtain a business permit by the 31<sup>st</sup> March of current trading year or maybe guilty or an offense.
- xi. A cyber café shall be limited to a certain number of computer monitors determined by the County Government depending on whether it is a small, medium or large business center.

## 6. Taxi (Taxi Cabs, Motorcycles, Tuktuk)

- i. The revenue collector shall receive the application form at least a week before the date on which the permit is intended to take effect.
- ii. The revenue collector shall issue a permit in respect of which the application is made.

- iii. In the case of a taxi cab permit, a permit shall bear the number of the permit issued, the number of passengers and operator's and operator's photograph. – In the case of a taxi cab drivers permit, a badge Bearing the permit issued and his photograph.
  - iv. Requires all taxi-cab drivers to wear the prescribed uniform when on duty
  - v. The revenue collector shall refuse to issue and the County may at any time cancel a permit if: In the case of a tax permit;-
    - (a) The issue of the permit is prohibited by these by laws.
    - (b)The applicant fails to satisfy the revenue collector that he is fit and proper to hold such a permit.
    - (c) A taxi cab driver's license may not be issued if the applicant Has been convicted for an offence against the traffic act.
  - vi. No permit shall be transferred so as to apply for a vehicle other than that in respect of which the original application was made and the permit issued.
  - vii. All taxi drivers shall be required to behave in a civil and orderly manner and ensure the safety of all persons entering/riding into or alighting from the vehicle.
  - viii. The county may from time to time by resolution designate an area to be a taxi rank.
  - ix. Any person who parks a vehicle other than a taxi in an area prescribed as a taxi rank shall be guilty of an offence
7. Restaurant, Eating House and Snack Bar
- i. Application for new permit or license should be delivered to the revenue collector in less than 14 days before the date the trading period begins. The permit expires on 31<sup>st</sup> December of the year it is issued
  - ii. In case of death, bankruptcy or unsound mind of a permit holder, the widow or the widower or the trustee or any other person approved by the revenue collector in writing is to carry on the business without any transfer of permit
  - iii. The restaurant kitchen design structure should be approved by the county government.
  - iv. Adequate refrigeration should be provided for maintenance of stored food.
  - v. Every employee in the premise should-

- Keep him or herself clean always
  - Refrain from spitting and smoking while cooking
  - Cover any cut or bruise on an exposed part with a clean water proof dressing.
- vi. A permit holder should maintain the premise to the satisfaction of the customers
  - vii. Any permit holder of a permit which does not correspond to the premise he or she is conducting his business from becomes guilty of an offence
  - viii. Authorized County Government Officer has a right to inspect the premises.
  - ix. Obstructing an officer from doing so is an offense
  - x. Every permit holder should display his permit at a conspicuous position in the premise.
  - xi. Every open air eating place should operate under conditions approved by public health department.

#### 8. Public Lavatories

- i. A permit for operation is issued by the county government upon payment of suggested fees as may be gazetted by the county government
- ii. The county government may partner with any person to provide public lavatory services at an agreed fee or enter into lease agreement in mutually agreed terms for the management of public conveniences.
- iii. An agreement under the above shall be reviewed as and when such need arises.

#### 9. Trolleys, Wheelbarrows, Carts and Handcarts in Public Street

- i. The County Government may from time to time issue regulations governing traffic matters.

#### 10. Private Schools

- i. A permit application should be made to the revenue collector as per the prescribed format.
- ii. The permit shall expire on 31<sup>st</sup> December of the year issued.
- iii. A permit is not transferable without consent of the county government.

## 11. Medical Facilities

- i. No person, shall within the County, operate a maternity home, nursing home or other medical facility unless they are in possession of a valid permit granted by the County Government.
- ii. A permit shall expire on 31<sup>st</sup> December of the year issued.
- iii. A permit is not transferable to another holder.
- iv. Application for a permit shall be as per the prescribed format.

Application for renewal of permit shall be made on or before the 15<sup>th</sup> of December each year.

## SECOND SCHEDULE

## FINES

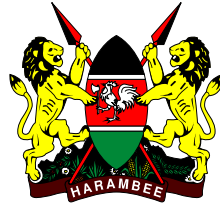
	OFFENCES	Fine in Ksh.
1	Making any kind of noise without reasonable cause on the streets	500
2	Causing any risk to users through destruction of a building or road	5,000
3	Causing risk of users through inadequate fenced or unfenced land, lack of repair, protection, removal or enclosure; leaving things around that may make one to fall or and discharge a missile in or near a street and erecting an authorized pumps on streets/highways	3,000
4	Destroy the surface of a public street	5,000
5	Willfully blocking a free passage or removal/displacement of any county property.	1,000
6	Cutting down a tree without a permit from the county; (a) Trees in forests (per tree) (b) Trees in towns (per tree), or (c) Trees in rural areas for commercial use (per tree).	10,000 2,000 500
7	(a)Playing any game, riding or driving or propelling on a walkway. (b) Planting crops n a road reserve. (c) Trees in rural areas for commercial use (per tree).	500 500 500

8	Defacing any building by writing signs or graffiti	1,000
9	Depositing material or waste on the rivers and streets a. Chemical, industrial or toxic waste; or b. Garbage dumping.	500,000 5,000
10	Spitting on any foot path or blowing the nose aimlessly other than into any suitable cloth or tissue.	500
11	Committing any act contrary to public decency.	1,000
12	Loitering, importuning or attempting to procure a female/male for prostitution purpose.	1,000
13	Defecating or urinating on a street or any other public space.	500
14	Conveyance of open food in a manner likely to cause contamination	1,000
15	Keeping any animal or poultry, which cause a nuisance to any resident in town and public utilities.	1,000
16	Washing, repairing or dismantling any vehicle in a prohibited area except in the case of emergency.	3,000
17	Touting for passengers.	500
18	Failure to observe traffic rights or zebra crossing	500
19	Driving or permitting to be driven in any overloaded vehicles or using uncovered transit vehicles;  (a) Driver/owner, or  (b) Passenger	2,000  500
20	Allowing hedges and tree to encroach and pose a danger to traffic flow.	3,000
21	Penalty for not displaying single business permit.	2,000
22	(a) Parking in designated parking space without payment of fees. (b) Towing of vehicles and motorcycles for not paying parking fee and in undesignated areas.	1,000 5,000
23	Packing on a pavement, on County Government gardens prohibited or undesignated areas.	1,000
24	Using a parking space for advertising or business.	1,000
25	Interfering with writing or marking on a parking ticket	10,000



26	Damaging a vehicle clamp, removing or attempting to remove the same	10,000
27	Selling animals outside designated areas.	500
28	Damage County Government equipment	Damage cost plus 20,000
29	Cause any verbal disturbance or any abusive language.	1,000
30	Behave in a disorderly manner	500
31	Obstruct a conductor or a driver from performing their duties	1,000
32	Obstruct a passenger from entering the vehicle.	1,000
33	Enter the public service vehicle through elsewhere apart from the door.	500
34	Late permits after 31 <sup>st</sup> day of March	3% compounded interest per month
35	Picking or dropping of passenger in undesignated areas	4,000
36	Vehicle obstruction in bus parks and parking.	2,000
37	General nuisance.	2,000
38	Littering in towns/markets	3,000
39	Building without plan approval	Approval fee plus 10,000
40	Erection of kiosks/stalls/structures without approval	2,000
41	Noncompliance with advertisement charges.	10,000
42	Removal of posters by county staff	5,000
43	Impounded building articles,	2,000
44	(a) Obstructing an officer in enforcing these laws. (b) Inciting members of the public not to pay tax.	3,000 50,000 or 6 Months imprisonment or both
45	Revenue collector/officer found not to have remitted revenue collected.	Dismissal from service

THIRD SCHEDULE  
COUNTY GOVERNMENT OF NYAMIRA BOND



REPUBLIC OF KENYA  
COUNTY GOVERNMENT OF NYAMIRA

LAWS OF KENYA

COUNTY GOVERNMENT ACT 2012

LAWS OF KENYA (THE NYAMIRA COUNTY REVENUE ADMINISTRATION ACT  
2018)

NOTICE TO ATTEND COURT

TO-----of address-----you are

Hereby required to attend the ----- -law court

At-----on the-----day

of-----20-----at-----am/pm to answer the charges

of-----

-----

-----

----- contrary to the Nyamira Revenue

Administration ACT, 2018

-----such offence having

been

Committed at ----- time-----

am/pm

On-----day of-----20-----

----at

(Place)-----

-----

Issuing officer-----Official stamp & and date

Witnesses

1. -----

2. -----
3. -----

FORTH SCHEDULE  
 COUNTY GOVERNMENT OF NYAMIRA BOND



REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYAMIRA

LAWS OF KENYA (THE NYAMIRA COUNTY REVENUE ADMINISTRATION  
 ACT 2018)

GOODS CONFISCATION FORM

TO----- of address  
 ----- at -----

Market; -----sub-county, on the-----day  
 of-----20-----at-----am/pm for confiscation of yhe following  
 goods -----

----- contrary to  
 the Nyamira Revenue Administration ACT,2018 and other revenue laws  
 for failure to pay the county taxes, charges, levies and rates

Issuing officer-----Official stamp & and Date

Witnesses

1. -----
2. -----
3. -----