

NYANDARUA COUNTY FINANCE BILL, 2017-2018

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THE NYANDARUA COUNTY FINANCE BILL 2015-2016

A Bill for

An Act of the Nyandarua County Assembly to provide for the various taxes, fees, cess, licenses and charges for services, and for other revenue raising measures by the County Government; and for matters incidental thereto.

ENACTED by the County Assembly of Nyandarua County as follows:-

PART I – PRELIMINARIES

Short title and commencement

1. This Bill may be cited as the Nyandarua County Finance Bill, 2017-2018 and shall come into operation on the date of Publication in the Kenya Gazette.

Interpretation

2. In this Bill unless the context so admits ----

“authorized channel” means the method, mode or process of collection of County Revenue or making payment to the County as approved by the County Government;

“business” means--

- a) trade, commerce or manufacture, profession, vocation or occupation;
- b) any other activity in the nature of trade, commerce or manufacture, profession, vocation or occupation;
- c) any activity carried on by a person continuously or regularly, whether or not for gain or profit and which involves, in part or in whole, the supply of goods or services for consideration.

“cess” means fees charged for goods specified in the third Schedule;

“county government” means the County Government of Nyandarua;

“county public officer” means a County Public Officer within the meaning of section 2 of the County Government Act, 2012;

“executive member” means the County Executive Member for the time being responsible for Finance;

“county receiver of revenue” means persons appointed pursuant to section 157 of the Public Finance Management Act, 2012;

“county revenue collector” means persons appointed pursuant to section 158 of the Public Finance Management Act, 2012;

PART II – CHARGES, LICENCE FEES, PERMIT FEES, RENT AND CESS

Charges

3. (1) The services listed under the First Schedule shall be charged a fee at the rate specified therein;
- (2) The services listed under the Second Schedule shall be charged a fee at the rate specified therein.

License and Permit

4. (1) A person shall not carry out within the County, any business or service specified in the First Schedule without a valid license issued by the relevant County office;
- (2) A person who intends to carry out any of the businesses listed in the First Schedule shall apply for a license from any of the County offices or such other designated agents as may be prescribed from time to time;
- (3) A person who applies for license under sub-section (2) shall be issued with a license upon payment of the applicable fee, depending on the size of the business as specified in the First Schedule;
- (4) Licenses and permits issued under sub-section (3) shall be visibly displayed at the business premises at all time;
- (5) A person who operates a business without a valid license or permit commits an offence and shall be liable to a fine of shillings-

- a) Eight thousand in the case of an individual; or
- b) Forty thousand in the case of a registered business; or to imprisonment for a term not exceeding three months or both.

General fees

5. (1) A person carrying on any activity listed in the Schedules shall pay to the relevant office a fee at the rate set out in that Schedule;

(2) A person who carries on an activity listed in the Second Schedule (Part I) and fails to pay the fee referred to under subsection 1 commits an offence and shall be liable to fine not exceeding three thousand shillings.

Plot or House rent

6. (1) A person occupying any plot, stall or house leased or rented out by the County Government shall pay rent, at the rate specified in the Third Schedule;

(2) The rent referred to under subsection (1) shall be due in case of—

- a) a plot, on the 1st day of January in each year,
- b) a house or stall, on the 30th day of each month.

(3) Any amount of rent that remains outstanding after 5th day of each month shall be charged a penalty of five per centum per month at a compounded rate.

**Eviction and
Repossession**

7. (1) A person who fails to pay the rent payable under section 6 for three consecutive months shall be evicted from the stall or house and measures shall be taken to recover outstanding debts;

(2) The County Government may repossess a stall or house if a person fails to pay the rent for a period of one year;

(3) The County Government shall repossess the plot if a person fails to pay the rent for more than two years.

8. (1) A cess or market fee shall be charged on goods specified in the Second Schedule and at the rate specified therein;

Cess or Market fee

(2) A person who fails/hinders to pay the cess or market fees set under subsection (1) commits an offence and shall be liable to a fine not exceeding two thousand Shillings.

9. The Executive Committee Member may exempt, waive or vary tax, fees or charges payable under this Bill in accordance with the procedures prescribed in this Act.

Tax Waivers and variations

10. (1) The Executive Committee Member may by order in the Kenya Gazette amend any of the Schedules;

Amendment to the Schedules

(2) Any order made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within 21 days when the Assembly next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done thereunder.

PART III – PAYMENT

11. (1) All payment to the County Government made under this Bill shall be paid through an authorized channel;

Payments and Appointment of an Agent to the County Government

(2) An officer appointed by the Executive Committee Member as a collector of revenue shall have an identification card issued by the County;

(3) A County official receipt shall be issued for all payments made under this Act;

(4) The Executive Committee Member shall appoint any person as a receiver or collector of county revenue receivable on behalf of the County Government;

(5) A person shall not receive or collect any money on behalf of the County Government unless he or she has been appointed to do so or has authority as the receiver or collector of revenue;

(6) A person who contravenes the provisions of this section commits an offence and shall be liable to a fine of shillings twenty five thousand or to an imprisonment for a term not exceeding three months or both.

(7) Any County Public Officer, other than a County Receiver of revenue or County Collector of revenue who collects charges, permit fees, license fees, rent or ceased such other fees as may be imposed by the County Government from time to time shall not later than three days after receiving it, deliver the revenue to a County Receiver of revenue or County Collector of revenue.

PART IV – OFFENCES AND PENALTIES

General Penalty

12. Any person who commits an offence under this Bill for which no Penalty is provided shall be liable on conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding one year or both.

**Offences involving
County Staff**

13. A staff of the County or any other person having a duty to perform under this Bill–

a) Makes, in any record or document which he/she is required to keep or make an entry which they know or have reasonable cause to believe to be false or do not believe to be true;

- b) Willfully refuses to do anything which they knew or have reasonable cause to know is required to be done by them;
- c) Interferes with any other person or process under this Act, so as to defeat the provisions or requirements of this Act;
- d) Where required under this Bill to do anything to give effect to the provisions of this Act, fails to do such things;
- e) Without reasonable cause does omit or omits to do something in breach of his duty under this Act;
- f) Willfully contravenes the provisions of this Bill to give undue advantage or favor to another person; and
- g) Fails to prevent or report to the County or any other relevant authority, the commission of an offence committed under this Bill of shall be liable to a fine not exceeding two hundred thousand or imprisonment for term not exceeding one year or both.

PART V – MISCELLANEOUS

Savings

14. (1) Fees, charges, licenses, rent or cess payable to the County Government at the commencement of this Act, but which are not included in the Schedules to this Act, shall continue to be chargeable and payable to the County Government unless they are repealed or County Laws on such fees, charges, permit, license, rent or cess are enacted.
- (2) All directives, resolutions, orders and authorizations on or relating to financial management, including collection and administration of fees and charges given or issued by the defunct County Council or Town Council

before the commencement of this Bill shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry or repeal of those directives, resolutions, orders and authorizations and shall continue with the necessary modifications, apply to payment and the administration of fees, charges and other levies under this Act.

Cessation

15. Unless otherwise provided in this Act, the rates for fees, charges, licenses, cess, or rent applicable before the commencement of this Act in respect of any business, activity, goods or services listed in the Schedules shall cease to apply.

Regulations

16. The Executive Committee Member may make regulations for the better carrying out of the purposes and provisions of this Act.

Transition

17. Any person who before the commencement of this Act was a holder of a valid licenses or permit provided under this Act shall continue holding such licenses or permit until the stipulated time expires.

