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SPECIAL ISSUE

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NANDI COUNTY ACTS, 2017

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**THE NANDI COUNTY REVENUE
ADMINISTRATION ACT, 2017**

AN ACT of the County Assembly of Nandi to provide for the general administration of imposition of tax and revenue raising laws and regulations, and for connected purposes.

ENACTED by the Nandi County Assembly of as follows—

PART I — PRELIMINARY PROVISIONS

1. This Act may be cited as the Nandi County Revenue Administration Act, 2017 and shall come into operation upon publication.

Short title and commencement.

2. In this Act, unless the context otherwise requires:

Interpretation.

“County Government” means the County Government of Nandi County.

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

“County Assembly” means the County Assembly of Nandi;

“County Public Officer” has the same meaning as in Article 260 of the Constitution of Kenya and for avoidance of doubt, public officers are responsible for managing the finances of the County Government and are accountable to the public for the management of those finances through the County Assembly;

“Movable property” means any property that can be moved from one location to another and includes but is not limited to motor vehicles, motor cycles, bicycles, tuk tuks and taxis, containers;

“Premises” includes—

- (a) any part of a building or structure;
- (b) any part of a vehicle or vessel; and
- (c) an area of land;

“Prescribed” means a provision stipulated by the rules or regulations made under this Act;

“Rate” means a rate imposed under the Nandi County

Rating Act, 2017;

“Receiver of revenue” has the meaning given by section 3 of this Act;

“Relevant person” means—

- (a) a revenue payer;
- (b) an employee or agent of the revenue payer; or
- (c) any other person whom the receiver of revenue believes on reasonable grounds may be able to assist in determining the liability (if any) of a revenue payer to pay a rate, tax, fee or charge payable under a County Revenue Law;

“Revenue law” means—

- (a) this Act;
- (b) the Nandi County Rating Act, 2017;
- (c) the Nandi County Business Licence Act, 2017;
- (d) the Nandi County Cess Act, 2017;
- (e) any other Act imposing an entertainment tax or any other tax that is payable to the County Government;
- (f) any Act or other law providing for the payment to the county government of fees or charges for services provided; or
- (g) any other prescribed law;

“Revenue payer” means a person liable to pay a rate, Cess, tax, fee or charge to the county government under a revenue law.

3. The purpose of this Act is to establish a legal framework County to put into effect and implement the provisions of the Public Finance Management Act in relation to—

- (a) collection and receipt of County revenue by County Public Officers; and
- (b) administration and management of the taxes and revenue.

Objectives of the Act.

PART II — ADMINISTRATION OF REVENUE LAWS

4. (1) The County Executive Committee Member shall designate a person or persons, in writing, to be the Receiver of Revenue responsible for collecting, receiving and accounting for such county government revenue as the County Executive Committee Member for finance may specify in their letters of designation.

Receiver of revenue.

(2) A receiver of county government revenue shall be responsible to the County Executive Committee Member for ensuring that the revenue for which the Receiver of Revenue is responsible, is collected or recovered, and is accounted for.

(3) Without prejudice to the provisions of subsection (1), a Receiver of Revenue may also include—

- (a) a public officer authorized in writing by the Receiver of Revenue to be a collector of revenue; or
- (b) the Kenya Revenue Authority or a collection agent to be a collector of revenue on such terms and conditions as may be agreed in writing or in accordance with regulations:

Provided that such appointment of the Kenya Revenue Authority shall be done in writing by County Executive Committee Member.

(4) The Receiver of Revenue shall be responsible for the collection or recovery of tax and other kind of revenue pursuant to the provisions of section 157 of the Public Finance Management Act, 2012.

[Act No. 18 of 2012]

5. (1) The Receiver of Revenue shall—

Functions and powers of receiver of revenue.

- (a) be responsible for the administration and enforcement of revenue laws in the county;
- (b) ensure the assessment, collection of and accounting for all rates, taxes, fees and other charges payable by or under any law in the county;
- (c) receive and account for all county government

revenue in accordance with this act and Public Finance Management Act;

[Act No. 18 of 2012,
S. 165]

- (d) prepare and provide quarterly statements of revenue collected, received or recovered to the county treasury, national treasury and the commission on revenue allocation in accordance with the Public Finance Management Act;
- (e) advice the County Government on all matters relating to the administration and enforcement of county revenue laws, assessment and collection of rates fees and other charges under the laws; and
- (f) perform such other functions as the county executive member may direct.

[Act No. 18 of 2012,
S. 158]

(2) Without limiting the functions and power of the Receiver of Revenue under the Public Finance Management Act, 2012 the Receiver of Revenue shall have such other powers and functions as may be provided for by or under the revenue laws of the County.

6. (1) The Receiver of Revenue may, by instrument in writing, delegate all or any of his or her functions or powers under any revenue law to a county public officer employed by the County Government of Nandi, except the power of delegation.

Delegation of
functions and
powers.

(2) A delegate of the Receiver of Revenue shall remit the revenue collected to the County Revenue account daily.

(3) A delegate of the Receiver of Revenue shall keep such up to date books, accounts and records as are reasonably necessary to establish the revenue collected.

(4) A delegate of the Receiver of Revenue shall make an account of the revenue collected to the Receiver of Revenue on a monthly basis or in the alternative, as and when required by the Receiver of Revenue.

(5) In performing any function or exercising any power, a delegate of the receiver of revenue must produce written identification establishing his or her position as the county receiver of revenue's delegate if requested by any person.

7. (1) The Receiver of Revenue shall provide quarterly

Quarterly
Statements

statements to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation in accordance with the Public Finance Management Act.

[Act No. 18 of 2012,
S. 158]

(2) Save for the power to delegate under this Act, the Receiver of Revenue may after consultation with the County Executive Committee Member by instrument in writing, delegate all or any of his or her functions or powers under any revenue law to and authorize a public officer or officers in the County or an of its entities to perform such functions or exercise such powers.

(3) A public officer appointed under subsection (2) shall be qualified to be appointed a Receiver of Revenue pursuant to Section 3 of the Act.

(4) A public officer appointed under sub-section (1) shall have an identification card and shall produce identification or proof of authorization whenever required to do so.

(5) A person to whom a function or power has been delegated or who is otherwise authorized by the Receiver of Revenue to collect and or receive any County revenue shall remit to the receiver of all the revenue collected, received or recovered as soon as practicable but not later than three days after such collection or receipt.

8. The County Government may enter into an agreement authorizing the Kenya Revenue Authority or any other person to collect rates or charges payable under the substantive revenue laws on such terms and conditions as may be specified in the agreement.

Agreement in
relation to revenue
collection.

9. (1) At the end of each financial year, the Receiver of Revenue shall prepare an account in respect of the revenue collected, received and recovered by the Receiver during that financial year.

Annual Reporting.

(2) The accounts under sub-section (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 arrears of revenue.

(3) Not later than three months after the end of the

financial year, the County Executive Committee Member shall—

- (a) submit the accounts to the Auditor-General; and
- (b) deliver a copy to the National Treasury, the Controller of Budget, County Treasury, and the Commission on Revenue Allocation.

(4) Not later than three months after the end of each financial year, the County Executive Committee Member shall submit to the County Assembly a report with respect to all waivers and variations of taxes, fees or charges granted during that year.

(8) The County Executive Committee Member shall include in the report the following details in respect of each waiver or variation—

- (a) the full name of each person benefiting from the waiver or variation;
- (b) the amount of rates, Cess, fee or charge affected by the waiver or variation;
- (c) the year to which the waiver or variation relates;
- (d) the reasons for the waiver or variation; and
- (e) the legislation in terms of which the waiver was authorized.

PART III — REVENUE PAYERS' OBLIGATIONS AND COMPLIANCE POWERS

10. (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, Cess, 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 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) A person who fails to comply with sub-section (1)

or a notice under sub Section (2) commits an offense and shall be liable upon conviction to a fine not exceeding five hundred thousand shillings in the case of natural persons; or not exceeding two million five hundred thousand shillings in the case of juristic persons.

11. For the purposes of determining the liability of a revenue payer to pay a rate, Cess, tax, fee or charge under a revenue law, the 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 receiver of revenue with such information as the receiver of revenue requires; or
- (b) attend and give evidence before the Receiver of Revenue upon an oath being administered by an advocate of the High Court who is an employee of the County.

12. (1) For the purpose of determining the liability of a revenue payer to pay a rate, Cess, tax, fee or charge payable under a revenue law, the receiver of revenue 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; or
- (c) 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 receiver of revenue is of the view that it is impractical to exercise any of the powers under paragraph (1) (a), (b) or (c), the receiver of revenue may remove all or any of the things referred to in that paragraph to offices of the county government for such time as is reasonably

financial year, the County Executive Committee Member shall—

- (a) submit the accounts to the Auditor-General; and
- (b) deliver a copy to the National Treasury, the Controller of Budget, County Treasury, and the Commission on Revenue Allocation.

(4) Not later than three months after the end of each financial year, the County Executive Committee Member shall submit to the County Assembly a report with respect to all waivers and variations of taxes, fees or charges granted during that year.

(8) The County Executive Committee Member shall include in the report the following details in respect of each waiver or variation—

- (a) the full name of each person benefiting from the waiver or variation;
- (b) the amount of rates, Cess, fee or charge affected by the waiver or variation;
- (c) the year to which the waiver or variation relates;
- (d) the reasons for the waiver or variation; and
- (e) the legislation in terms of which the waiver was authorized.

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11. For the purposes of determining the liability of a revenue payer to pay a rate, Cess, tax, fee or charge under a revenue law, the 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 receiver of revenue with such information as the receiver of revenue requires; or
- (b) attend and give evidence before the Receiver of Revenue upon an oath being administered by an advocate of the High Court who is an employee of the County.

12. (1) For the purpose of determining the liability of a revenue payer to pay a rate, Cess, tax, fee or charge payable under a revenue law, the receiver of revenue 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; or
- (c) 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 receiver of revenue is of the view that it is impractical to exercise any of the powers under paragraph (1) (a), (b) or (c), the receiver of revenue may remove all or any of the things referred to in that paragraph to offices of the county government for such time as is reasonably

necessary to determine a revenue payer's liability to pay.

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

(4) A person who-

- (a) Fails or refuses to provide access to premises required by the receiver of revenue; or
- (b) Obstructs or hinders the Receiver of Revenue from discharge of the duties under subsection (1);
- (c) commits an offense and shall be liable to a fine not exceeding five hundred thousand shillings, or to imprisonment for a terms not exceeding one year, or to both.

13. (1) The Receiver of Revenue may take into his or her possession any property, other than land, that may be required as evidence in a court of law for proceedings to be brought under this Act or any other revenue law.

Seizure of property
required as evidence

(2) When property is no longer required under subsection (1), the property must be returned as soon as practical to the person entitled to it.

PART IV — OBLIGATIONS OF PUBLIC OFFICERS

14. (1) Every public officer employed in or by the County Government shall comply with the Constitution and all laws relating to conduct of public officers when carrying out a responsibility imposed, or exercising a power conferred, by this Act.

Obligations of Public
Officers.

(2) Every public officer shall—

- (a) comply with the provisions of this Act so far as they are applicable to the officer;
- (b) ensure that the resources within the officer's area of responsibility are used in a way that—
 - (i) is lawful and authorized; and
 - (ii) effective, efficient, economical and transparent; and
- (c) every public officer shall perform an action within the officer's area of responsibility and—

- (i) ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property; and
- (ii) use the officer's best efforts to prevent any damage from being done to the financial interests of the county government.

(3) A county public officer within the meaning of the County Governments Act, 2012 or any other prescribed office holder may not be excluded from the payment of a rate, cess, tax, fee or charge by reason of his or her office or the nature of his or her work.

[Act No. 17 of 2012]

PART V — ENFORCEMENT PROVISIONS

15. (1) A person shall not make a statement in connection with this Act which that person knows to be false or misleading—

False witness.

- (a) in connection with an application for the grant or renewal of a business licence; or
- (b) when providing information required under this Act.

(2) If a person contravenes subsection (1), the person is guilty of an offence and is punishable on conviction by a fine not exceeding two hundred and fifty thousand shillings, or to imprisonment not exceeding six months, or both.

16. For the purposes of enforceability of this Act, offences committed by authorized officers under this Act shall be punishable, on conviction, as envisioned under Part VII of the Public Finance Management Act, 2012, of the Laws of Kenya.

Offences by public officers

17. (1) A Licensing Officer, an administrative officer, a public health officer or a police officer of or above the rank of Inspector may, upon production of evidence of his authority to any person reasonably requiring it—

Power to enter premises and require information

- (a) at any reasonable time, enter any premises which he has reasonable grounds for believing to be occupied by a business, and inspect such premises and any book, document or other thing

found therein for the purpose of ascertaining whether this Act is being complied with;

- (b) require any person appearing to be conducting the business or to be employed in it to give such information within his power or to request for a certain document for inspection as the officer may reasonably require to enable him to ascertain whether this Act is being complied with;
- (c) open or require any person in the place to open any container or package found in the place that the officer believes on reasonable grounds contains any illegal and/or prohibited items or substances;
- (d) conduct any test or analysis or take any measurements; or
- (e) require any person found in the place to produce for inspection or copying, any written or electronic information that is relevant to the administration or enforcement of this Act.

(2) Any person who hinders, interferes with or obstructs an officer acting under subsection (1) shall be guilty of an offence.

(3) Any person who refuses to give information or who gives false information shall be guilty of an offence.

(4) Any person who gives false information in order to be undercharged shall be guilty of an offence.

18. (1) Such permits and/or licenses shall be produced to an authorized officer or any police officer on demand.

Discharge, carrying and production of license for inspection.

(2) Failure to comply with sub-section (1) above shall be an offence.

19. (1) An authorized officer or a police officer shall have powers to detain any movable property and prosecute the property owner, user, agent or servant who refuses to pay charges or fees under this Act, or who contravenes the provisions of this Act.

Power of seizure, detention, towing and confiscation of movable property.

(2) An authorized officer or a police officer shall have powers to seize, tow and detain movable property where

the provisions of this Act have been contravened.

(3) If movable property is seized, towed and detained pursuant to this Act, it shall be released to its owner upon payment of the towing and/or storage charges, and upon compliance with any other lawful directions of the confiscating officer made pursuant to this Act.

(4) Any person who hinders, obstructs or interferes with an officer executing duties pursuant to this section commits an offence.

20. An authorized officer or a police officer shall not be liable in respect of—

Liability.

- (a) any damage incurred by or caused to any movable property being taken into custody;
- (b) any damage caused to movable property while in pursuit of enforcement of the provisions of this Act;
- (c) any damage caused to movable property while being towed to the police station or a County Government yard; or
- (d) the release of movable property into the custody of a person other than its owner.

21. For the purposes of this Act, a person conducting a business shall be responsible for the acts or omissions of any partner, agent or servant of his in so far as they concern his business, and if such partner, agent or servant commits any act or makes any omission which is an offence under this Act, or which would be an offence if committed by the person conducting the business, such person and his partner, his agent or his servant, as the case may be, shall each be guilty of the offence and liable to the penalty prescribed therefor: Provided that—

Acts of agents or servants.

- (a) where a person conducting a business is, by virtue of this section, charged with an offence under this Act, it shall be a defence to the charge to prove that he had reasonable ground to believe and did believe that a competent and reliable person was charged with the duty of seeing that the requirements of this Act were complied with and was in a position to discharge that duty; and

- (b) a person shall not be sentenced to imprisonment for such an offence unless, in the opinion of the court, the offence was committed wilfully.

22. (1) For the purposes of ensuring compliance with this Act, an authorized officer may, at any reasonable time, enter any place in which the officer believes on reasonable grounds that any person or persons is in any way contravening the provisions of this Act.

Places authorized
officers may enter

(2) An authorized officer entering any premises under this section shall, if so required, produce for inspection by the person who is or appears to be in charge of the premises the certificate issued to him under this Act.

23. In carrying out an inspection in a place, an authorized officer may—

Use of records

- (a) use or cause to be used any computer system in the place to examine data contained in or available to the computer system that is relevant to the administration or enforcement of this Act;
- (b) reproduce the data in the form of a print-out or other intelligible output and take it for examination or copying;
- (c) use or cause to be used any copying equipment in the place to make copies of any data, record or document; or
- (d) scrutinize any other record system in use in that place.

24. (1) Upon an *ex-parte* application, a magistrate or judge of the High Court, may issue a warrant authorizing the authorized officer named in the warrant to enter and inspect a place or business premises, subject to any conditions specified in the warrant, if the magistrate or judge is satisfied by information on oath that—

Court to issue
warrant.

- (a) entry to the place or business premises is necessary for the administration or enforcement of this Act; or
- (b) the occupant or proprietor does not consent to the entry, or that entry has been refused or there are reasonable grounds for believing that it will be

refused.

(2) The time of such entry shall be between six o'clock in the forenoon and six o'clock in the afternoon of any day of the week.

25. An authorized officer executing the warrant issued under Section 63 shall not use force unless such officer is accompanied by a police officer and the use of force is specifically authorized in the warrant.

Use of force.

26. (1) The owner or proprietor of a premises inspected by an authorized officer under this Act, the person in charge of the place or any person found in the place, shall—

Duty to assist officers.

(a) provide all reasonable assistance to enable the authorized officer to carry out his duties under this Act; and

(b) furnish the authorized officer with such information as the officer reasonably requires for the purpose for which entry into the premises has been made.

(2) When relevant, the inspecting agent in subsection (1) shall issue the respective inspection and certificate of completion once satisfied with the inspection.

27. (1) No person shall obstruct or hinder, or knowingly make a false or misleading statement to an authorized officer who is carrying out their duties under this Act.

Obstruction.

(2) A person who obstructs an authorized officer as stated in subsection (1) commits an offence.

28. (1) During an inspection under this Act, an authorized officer may seize any thing by means of which or in relation to which the officer believes, on reasonable grounds, that this Act has been contravened and a full inventory thereof shall be made at the time of such seizure by the officer.

Procedure as to seizures

(2) The authorized officer may direct that anything seized be kept or stored in the place where it was seized or that it be removed to another place.

(3) Unless authorized by an officer, no person shall

remove, alter or interfere in any manner with anything seized.

- (4) An authorized officer shall—
- (a) forthwith seal, clearly identify and categorize the goods seized;
 - (b) prepare, in quadruplicate, an inventory of such goods in Form 1 prescribed under the First Schedule and cause the person from whom the goods are seized to check the inventory for correctness, and, if correct, to cause that person to append their signature on each copy of the inventory and if the seized goods are removed under paragraph (d), the authorized officer shall endorse that fact under his signature on every copy of the inventory, in which case the inventory shall also serve as a receipt;
 - (c) furnish one copy of the inventory to the person from whom the goods are seized and another to the complainant, if any, within five (5) working days after the seizure;
 - (d) as soon as possible, remove the goods, if transportable, to a County Government depot for safe storage, or, if not capable of being removed or transported, declare the goods to have been seized *in situ*, and seal off or seal and lock up the goods or place them under guard at the place where they were found, and thereupon that place shall be deemed to be a goods depot; and
 - (e) by written notice, inform the person from whom goods are seized of the action taken by the authorized officer under this Act and of the address of the goods depot where the seized goods are kept.

(5) Where a person from whom goods have been seized declines to sign the form referred to in subsection (4) (b) as required, the authorized officer shall make a note to that effect on the form.

(6) Any person from whom a thing was seized may, within thirty (30) days after the date of seizure, apply to the High Court for an order of restoration, and shall send notice

containing the prescribed information to the Executive Minister within the prescribed time and in the prescribed manner.

29. (1) Goods that have been seized shall be stored and kept in safe custody at a goods depot until the person in charge of the depot—

Storage and access
of seized goods.

- (a) is ordered by a court to return, release, destroy or otherwise dispose of those goods as specified in the order:

Provided that in the case of destruction, such goods shall be destroyed at the expense of the person from whom the goods were seized based on the environmental considerations; or

- (b) is directed by an authorized officer under section 28 to release the goods to the person from whom they were seized.

(2) Upon application in the prescribed manner, goods seized under section 26 (1) shall, within five working days, be made available for inspection by the person from whom they were confiscated or any other interested person, at the goods depot at any reasonable time.

(3) Upon an application in Form 2 prescribed under the First Schedule, the County Executive Committee Member may make a sample of the seized goods available within a period of five working days to the applicant.

(4) An authorized officer may take, upon application in Form 3 of the First Schedule, samples of goods in reasonable quantities for testing or analysis.

(5) The County Executive Committee Member shall make regulation relating to administration of pounds.

30. (1) Where any goods are seized and detained under section 26, they shall be returned, less any portion thereof which has been reasonably utilized for the purpose of any test or analysis to the person from whom they were seized within a period of three (3) months after the date of seizure unless, within such period, some person is charged with an offence under this Act and it is alleged that such offence was committed in relation to or in connection with such goods.

Release of seized
goods

(2) Where prosecution for an offence under this Act is commenced within the period mentioned in subsection (1), and any person is convicted of that offence, the court which made the conviction may order that any goods seized and detained in relation to or in connection with which such offence was committed shall be forfeited to the County Government or be destroyed at the expense of the person so convicted.

31. (1) The High Court may order that a thing be restored or returned immediately to the applicant if, on hearing the application, the court is satisfied that—

Order for restoration

- (a) the applicant is entitled to possession of the thing seized; and
- (b) the thing seized is not and will not be required as evidence in any proceedings in respect of an offence under this Act.

(2) Where upon hearing an application made under subsection (1) the court is satisfied that the applicant is entitled to possession of the thing seized but is not satisfied with respect to the matters mentioned in subsection (1) (b), the court may order that the alcoholic drink or thing seized be restored to the applicant on the expiration of one hundred and eighty (180) days from the date of seizure if no proceedings in respect of an offence under this Act have been commenced before that time.

32. (1) In any prosecution for an offence under this Act, a copy of any written or electronic information obtained during an inspection under this Act and certified to be a true copy thereof shall be admissible in evidence and shall, in the absence of evidence to the contrary, be proof of its contents.

Nature of evidence in proceedings.

(2) Subject to this Part, a certificate or report purporting to be signed by an officer stating that the officer analyzed anything to which this Act applies and stating the results of the analysis, shall be admissible in evidence in any prosecution for an offence under this Act without proof of the signature or official character of the person appearing to have signed the certificate or report.

(3) The certificate or report may not be received in evidence unless the party intending to produce it has.

before the trial, given the party against whom it is intended to be produced notice of not less than seven (7) days of that intention together with a copy of the certificate or report.

(4) The party against whom the certificate or report provided for under subsection (3) is produced may, with leave of the court, require the attendance of the officer for purposes of cross examination.

(5) In a prosecution for a contravention of this Act—

- (a) information on a package indicating that it contains a thing is, in the absence of evidence to the contrary, proof that the package contains that thing; and
- (b) a name or address on a package purporting to be the name or address of the person by whom a thing was manufactured is, in the absence of evidence to the contrary, proof that it was manufactured by that person.

33. (1) If a person contravenes or fails to comply with any provision of this Act, the person commits an offence and, unless another penalty is expressly provided by this Act for that offence, the person is liable on conviction to a fine not exceeding two hundred thousand shillings or imprisonment not exceeding one year or to both.

General penalty and law applicable to officers in exercise of their general powers.

(2) Officers exercising general powers under this Act shall adhere to substantive and procedural law.

PART VI — MISCELLANEOUS PROVISIONS

34. (1) The County Executive Committee Member shall designate any officers or class of officers to be authorized officers for purposes of this Act.

Authorized officers.

(2) The Executive Member shall issue a certificate of appointment to every person appointed under this section in the form set out in the Second Schedule.

35. (1) The County Executive Committee Member responsible for Finance may on a recommendation made under subsection (3) waive interest or reduce a rate. Cess, tax, fee or charge that is imposed or payable under a revenue law.

Waiver or reduction of taxes, Cess, fees and charges

(2) An application to waive interest or reduce a rate.

Cess, tax, fee or charge that is imposed or payable under a revenue law must be made in writing to the County Executive Committee Member.

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

- (a) the applicant would suffer severe financial hardship if the rate, Cess, tax, fee or charge were not waived, or reduced;
- (b) it is not cost effective to take action to recover the rate, tax, fee or charge;
- (c) the waiver or reduction is for the purpose of encouraging the applicant to pay amounts outstanding to the County Government;
- (d) grounds of equity or other good cause exist that make it expedient to waive, or reduce the rate, Cess, tax, fee or charge;
- (e) an order of a court is in force that specifies the imposition or payment of a rate, Cess, tax, fee or charge at a lower rate or amount than is provided for in the revenue law under which the rate, Cess, tax, fee or charge is imposed or payable; or
- (f) when any other compelling circumstances exist which make it expedient to waive, or reduce the rate, tax, fee or charge.

(4) A recommendation under subsection (3) must be in writing and must—

- (a) specify the rate, tax, fee, charge or interest that is waived, or the amount of the reduction of the rate, Cess, tax, fee or charge;
- (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 (1), the County Executive Committee Member responsible for Finance must cause a copy of the decision

to be provided to 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, Cess, tax, fee or charge that is waived, or the part of the rate, Cess, tax, fee or charge that is reduced.

36. (1) The county Receiver of Revenue must establish and maintain a revenue register which is to be available for inspection by the public during government office hours containing details of the revenue received.

Revenue register.

(2) The register must contain the prescribed information and may be kept in such form as the Receiver of Revenue decides.

37. The County Executive Committee Member may approve and prescribe forms for the purposes of a revenue law.

Approved forms.

38. (1) Any document required to be published under a revenue law may be published by advertisement in the county Gazette and in one or more newspapers circulating in the county.

Publication and service of 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 residence 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;
- (e) by delivering it to some person on the premises to which it relates, or, if there is no person on the premises to whom it can be delivered, then by fixing it on or to some conspicuous part of the rateable property; or
- (f) in any other prescribed method.

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(3) However, if the Receiver of Revenue has attempted to send or serve a document by one of the methods mentioned in subsection (2) and is satisfied that such document has not been received by the person to whom it was addressed, the Receiver of Revenue may apply to Court to 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 revenue payers.

(5) Any document under a revenue 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.

39. (1) The Receiver of Revenue may issue guidelines for the purposes of a revenue law. Guidelines.

(2) Accounting officers of the County Government may also make guidelines relating to—

- (a) making applications for permits or licenses electronically; or
- (b) making payment of rate, Cess, tax or other fees or charges electronically.

40. The County Executive Committee Member may make regulations generally for the better carrying out of the provisions and purposes of this Act. Regulations.

41. Neither the County Executive Committee members nor any other public officer or body of public officers shall be personally liable to any action or proceedings for or in respect of any act or thing done or omitted to be done in good faith in the performance or exercise or intended performance or exercise of any duty or power imposed or conferred by or under this Act. No action maintainable against Executive Member, etc.

42. Nothing in this Act or any rules or regulations made pursuant thereto shall prejudice or affect collection of rates, Cess, taxes, fees or charges under the previous by-laws of the defunct local authority, and where anything in Saving Section

this Act or any rule is inconsistent with any such provision of the by-laws, the provisions of this Act shall prevail.

43. Notwithstanding the repeal of the by-laws of the defunct local authorities—

Saving of rules and orders under the by-laws.

- (a) all rules made under the by-laws in relation to collection of rates, Cess, taxes, fees or charges and in force before the commencement of county governments, except only in so far as they conflict with this Act, shall remain in force until revoked as if they were rules made under this Act; and
- (b) all orders made under the by-laws and subsisting at the commencement of this section shall remain in force as if they were orders made pursuant to this Act.

44. (1) The county government shall liaise with the Office of the Director of Public Prosecution to have its authorized officers gazetted in order to prosecute matters for and on behalf of the county government under this Act.

Prosecution of matters under this Act.

(2) Offences created pursuant to this Act shall be cognizable offences to the Police Force.

45. (1) Fines imposed by this Act shall be payable to the County Revenue Fund.

Fines imposed by this Act.

(2) The County Government shall make an arrangement with the National Treasury on the remittance of fines paid to it to the County Treasury in relation to this Act.

SCHEDULES

FIRST SCHEDULE

FORM 1

(S. 28 (4) (b))

INVENTORY OF SEIZED GOODS

1.	Name of the owner/agent of the seized goods	
2.	Telephone number, postal and physical address	
3.	Description of the goods	
4.	Quantity of the goods	

5.	Place of seizure (physical address)	
6.	Date and time of seizure	
7.	Full particulars of the authorized officer seizing the goods	
8.	Remarks	
Signature		Signature
AUTHORIZED OFFICER		OWNER/AGENT
Name		
Signature		
WITNESS		

Dated this day of 20.....

RECEIVED BY:

Officer's Name

Signature: Date:

DEPOT MANAGER

NOTES:

1. If space provided is not sufficient, please use a separate sheet of paper.
2. This form should be completed in quadruplicate. One copy to be issued to the owner/agent of the seized goods, one copy to be delivered to the goods depot manager, one copy to be filed in the investigation file by the authorized officer and one copy to be filed in the relevant file.

FORM 2

(S. 29 (3))

APPLICATION FOR INSPECTION OF SEIZED GOODS

The County Executive Committee Member,

1.	Name of the person whose goods have been detained or any other interested person	
2.	If interested person, state the nature of interest	
3.	Telephone number, postal and physical address	
4.	Reference number of the matter	
5.	Description of the seized goods	
6.	Quantity of the goods	

7.	Place of seizure (physical address)	
8.	Reason for application	
9.	Remarks	

Dated this day of, 20.....

Signature

APPLICANT

FOR OFFICIAL USE ONLY

THIS APPLICATION IS APPROVED/NOT APPROVED

Signature

COUNTY EXECUTIVE COMMITTEE MEMBER, FINANCE

Inspection carried out by the applicant on this day of, 20.....

.....

DEPOT MANAGER

NOTES:

1. If space provided is not sufficient, please use a separate sheet of paper.
2. This Form shall be completed in quadruplicate. One copy to be retained by the County Executive Committee Member, one copy to be given to the applicant, two copies to be given to the Depot Manager, who will return one of the copies to the County Executive Committee Member after inspection of the goods.

FORM 3 (S. 29 (4))

APPLICATION FOR SAMPLES

1.	Name of applicant			
2.	Telephone number, postal and physical address			
3.	Reference number of the matter			
4.	Description of goods			
5.	Reason for sampling			
6.	Sample size			
7.	Indicate type of testing/ analysis	Destructive		Non Destructive
8.	Remarks			

Dated this..... day of 20.....

Signature

APPLICANT

FOR OFFICIAL USE ONLY

THIS APPLICATION IS APPROVED/NOT APPROVED

Signature

COUNTY EXECUTIVE COMMITTEE MEMBER, FINANCE

Sample taken by the applicant on this..... day of 20.....

DEPOT MANAGER

NOTES:

1. If space provided is not sufficient, please use a separate sheet of paper.
2. This Form shall be completed in quadruplicate. One copy to be retained by the County Executive Committee Member, one copy to be given to the applicant, two copies to be given to the Depot Manager, who will return one of the copies to the County Executive Committee Member after inspection and/or analysis of the goods

SECOND SCHEDULE (S. 34 (2))

CERTIFICATE OF APPOINTMENT



Certificate No.:

1.	Name of authorized officer	
2.	Identification or personal number	
3.	Designation	
4.	Signature of the holder	

I certify that the person whose particulars are herein indicated has been appointed an authorized officer under Section 32 (2) of the Nandi County Revenue Administration Act, 2016.

Issued and sealed on this day of, 20.....

Signature:

COUNTY EXECUTIVE COMMITTEE MEMBER

NOTE

This Certificate is the property of Nandi County. In case it is lost and found, the same should be returned to the County Executive Committee Member, Finance and Economic Planning, P. O. Box 802 – 30300, Kapsabet, or may be surrendered to the nearest Police Station.

SUBSIDIARY LEGISLATION**Rules pursuant to section 29 (6)****NANDI COUNTY POUNDS RULES, 2016****ARRANGEMENT OF RULES*****Rule***

- 1 — Citation and commencement.
- 2 — Interpretation.
- 3 — Establishment of pounds.
- 4 — Authorized officer's powers.
- 5 — Seizure upon trespass.
- 6 — Reception of impounded items.
- 7 — Release from a pound.
- 8 — Unclaimed animals or things.
- 9 — Sale upon forfeiture.
- 10 — Slaughter.
- 11 — No liability.
- 12 — Penalty.

THE NANDI COUNTY POUNDS RULES, 2016

Citation and commencement.

1. These rules may be cited as the Nandi County Pounds Rules, 2016 and shall come into operation upon the date of commencement of the Act.

Interpretation.

2. In these rules, unless the context otherwise requires—

“Act” means the Nandi County Revenue Administration Act, 2016;

“animals” means any horse, donkey, mule, cattle, sheep, goat, dog, pig or poultry;

“County” means the county Government of Nandi;

“pounds” means a pound established by the County under law 3; and

“Pound Master” means the person for the time being appointed by the County to be in charge of a pound.

Establishment of pounds.

3. The County may establish, control and maintain pounds for the reception and detention of any animal or thing impounded under pursuant to any County law and may appoint a Pound Master to be in charge of such pounds.

Authorized officer’s powers.

4. Any person authorized to do so by the County, may seize any animal, motor vehicle or other thing in accordance with the provisions of any County law, and may take it, or cause it to be taken to a pound to be impounded.

Seizure upon trespass.

5. The owner or occupier of any land may seize any animal or poultry, which he finds trespassing on his land; and may take it, or cause it to be taken to a pound to be impounded.

Reception of impounded items.

6. The Pound Master may receive into a pound and detain any animal or thing brought for such purpose.

Release from a pound.

7.(1) Every person seeking the release of an animal or thing impounded under any County law shall be entitled to do so upon payment

to any duly authorized agent, such fee as may be determined by the relevant County legislation from time to time.

(2) The Pound Master shall not release an animal or thing from the pound until the person seeking the release of the animal or thing provides evidence of payment of the impound fees as per subrule (1).

Unclaimed animals or things.

8. Any animal or thing not claimed within one month of having been received into a pound shall be deemed to be forfeited by the owner thereof.

Sale upon forfeiture.

9. (1) The Pound Master may cause any animal or thing deemed to be forfeited to be sold at a public auction.

(2) The proceeds of such sale shall be applied to the payment of the impound fees and to the expenses incurred as the cost of such sale.

(3) In case of any remainder upon reduction of the amounts referred to in sub-rule (2) that amount shall be paid into the County Revenue Account.

Slaughter.

10. The Pound Master may at any time order the slaughter of any animal taken into a pound and detained therein, if it appears to the Pound Master that such slaughter is necessary or advisable to prevent the spread of diseases or for humanitarian reasons.

No liability.

11. No liability shall be attached to the County, the Pound Master or any authorized officer in respect of any act or thing done or omitted to be done in good faith in the performance or exercise or intended performance or exercise of any duty or power imposed or conferred by or under these rules.

Offences.

12. (1) Any person who, without lawful authority, either releases or attempts to release any animal being properly conveyed to or held within a pound, commits an offence and shall be liable to a fine of three thousand shillings or imprisonment for a term not exceeding six months or to both.

(2) Offences under these rules shall be cognizable to the police.