

**THE NAIROBI CITY COUNTY TAX WAIVERS ADMINISTRATION
ACT, 2013**

No. 4 of 2013

Date of Assent: 4th September, 2013

Date of Commencement: See Section 1

ARRANGEMENT OF CLAUSES

Clause

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**THE NAIROBI CITY COUNTY TAX WAIVERS
ADMINISTRATION ACT, 2013**

AN ACT of the Nairobi City County to provide for the regulation and administration of tax waivers; to give further effect to Article 210 of the Constitution and for connected purposes

ENACTED by the County Assembly of the County of the City of Nairobi, as follows—

PART I—PRELIMINARY

1. This Act may be cited as the Tax Waivers Administration Act, 2013 and shall come into operation on such a date as the county executive committee member for finance, may in consultation with the Governor, appoint. Short title and commencement

2. In this Act, except where the context otherwise requires—

“executive committee member” means the executive committee member responsible for finance;

“tax” includes any revenue or licensing fee payable by any person to the County Government, whether it has become due or not;

“tax waiver” includes the forbearance of tax collection, partial or full remission, spreading out a payment in respect of tax already accrued and any variation of the amount due or interest or penalty due on any amount owing to the county government.

3. The objects of this Act are to—

- (a) give further effect to Article 210 of the Constitution as regards tax waivers and the administration thereof;
- (b) to ensure transparency in the administration of taxes and other revenue, in particular in the waivers thereof;
- (c) to provide for the procedure applicable to and requirements for tax waivers.

Objects of the Act.

**PART II— AUTHORITY TO WAIVE TAX AND
ADMINISTRATION OF TAX WAIVERS**

4. No tax may be waived except in the manner provided for in this Act, any applicable national legislation or any other Act of the Nairobi County Assembly. No tax waiver except in the manner provided by law.

5. (1) The executive committee member responsible for Authority of the finance may, where he or she deems it appropriate, and with the Executive concurrence, in writing, of the Governor waive the payment of Committee Member any tax, fees or other payment due to the county government. to waive, etc. tax.

(2) The power of the executive committee member to waive tax shall be exercisable, in respect of every transaction, with the written approval of the Governor, but in any case, only in the following circumstances—

- (a) where the waiver is for purposes of encouraging defaulting tax payer to pay such amount as may enable the county government recover part of the amount owing from the defaulting payer;
- (b) where, in the opinion of the county executive committee member, there exist such compelling circumstances that make it equitable, expedient and in the interest of the financial advantage to the county that the waiver be made;
- (c) for any other public interest reason, in consultation with the Governor.

6. Where the committee member intends to waive any Waivers to be tax, he or she shall publish such intention in the Gazette not published. less than fourteen days before the intended date of the waiver.

(2) The notice referred to in subsection (1) shall indicate the reasons for the intended waiver and shall invite comments from the public on the intended waiver.

7. Every waiver shall be reported to the Assembly and Report of waivers. published in the Gazette not more than fourteen days after it is granted.

8. Pursuant to Article 210 of the Constitution, the Records of waivers. executive committee member shall in respect of every waiver of tax or licensing fee—

- (a) maintain a public record of each waiver together with the reason for the waiver; and
- (b) report to the Auditor-General and the County Assembly, each waiver, and the reason for it.

9. The executive committee member shall not waive tax or No waiver for fees or authorise the exclusion of a State officer or public officer public officers. from payment of tax or fees by reason of the office held by that State officer or public officer or the nature of the work of the State officer or public officer.

PART III—MISCELLANEOUS

10. The Executive Committee Member may, with the ^{Regulations.} approval of the Governor, make regulations or the better carrying out of the provisions of this Act.

(2) Without prejudice to provide for the procedures in accordance with subsection (1), the regulations may provide for—

- (a) the procedure of application for tax waivers;
- (b) where any payment of tax is due, the time within which waivers may be applied for;
- (c) the requirements with respect to documentation that may be required with the applications for tax waivers.