SPECIAL ISSUE

Kenya Gazette Supplement No. 101 (National Assembly Bills No. 29)

REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

NATIONAL ASSEMBLY BILLS, 2024

NAIROBI, 9th May, 2024

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13 JUN 2024
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P. O. Bo 41842-00100, NAIROBI

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

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DIRECTOR LEGAL SERVICES
P.O. Box 41842-00100, NAIROBI

THE KENYA REVENUE AUTHORITY (AMENDMENT) BILL, 2024

A Bill for

AN ACT of Parliament to amend the Kenya Revenue Authority Act

ENACTED by the Parliament of Kenya as follows—

1. This Act may be cited as the Kenya Revenue Authority (Amendment) Act, 2024. Short title.

2. Section 5 of the Kenya Revenue Authority Act is amended by inserting the following new subsection immediately after subsection (2A)— Amendment of section 5 of Cap. 469.

(2B) The functions of the institution established under subsection (2A) shall include—

(a) offering directly or in collaboration with any other institution of higher learning, programs in revenue administration and any other programs as may be deemed fit;

(b) the development of curricula; and

(c) the assessment or examination of students and awarding of certificates.

MEMORANDUM OF OBJECTS AND REASONS

This Bill has been submitted by the Cabinet Secretary for the National Treasury and Economic Planning as part of the Budget for the year 2024/2025 and proposes to amend section 5 of the Kenya Revenue Authority Act (Cap. 469) to provide for a legal framework for the Kenya School of Revenue Administration may collaborate with other institutions of higher learning to provide programs in revenue administration, develop curricula and assess or examine students and award qualifications.

Dated the 9th May, 2024.

KIMANI ICHUNG'WAH,
Leader of Majority.

Section 5 of Cap.469 which it is proposed to amend—

5. Functions of the Authority

(1) The Authority shall, under the general supervision of the Cabinet Secretary, be an agency of the Government for the collection and receipt of all revenue.

(2) In the performance of its functions under subsection (1), the Authority shall—

(a) administer and enforce—

(i) all provisions of the written laws set out in Part I of the First Schedule and for that purpose, to assess, collect and account for all revenues in accordance with those laws;

(ii) the provisions of the written laws set out in Part II of the First Schedule relating to revenue and for that purpose to assess, collect and account for all revenues in accordance with those laws;

(b) advise the Government on all matters relating to the administration of, and the collection of revenue under the written laws or the specified provisions of the written laws set out in the First Schedule; and

(c) perform such other functions in relation to revenue as the Cabinet Secretary may direct.

(2A) The Authority may establish an institution to provide capacity building and training the staff of the Authority, general public and other jurisdictions.

(3) The Cabinet Secretary may, by notice in the Gazette, amend the First Schedule.