

SPECIAL ISSUE

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LEGAL NOTICE NO.

**THE PUBLIC FINANCE MANAGEMENT ACT (THE MURANG'A COUNTY
TAX WAIVERS) REGULATIONS 2023**

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THE PUBLIC FINANCE MANAGEMENT ACT
(No. 18 of 2012)

IN EXERCISE of the powers conferred by section 159 of the Public Finance Management Act 2012, the Murang'a County Executive Committee Member for Finance makes the following Regulations —

**THE PUBLIC FINANCE MANAGEMENT (THE MURANG'A COUNTY
 TAX WAIVERS) REGULATIONS 2023**

PART I – PRELIMINARY

Short title

- 1. These Regulations may be cited as The Public Finance Management (The Murang'a County Tax Waivers) Regulations 2023.

Interpretation

- 2. In these Regulations unless the context otherwise requires —
 - “**Executive Committee Member**” means the Executive Committee Member responsible for Finance.
 - “**Tax**” includes any revenue, licensing fees, rates, or any other charge payable by any person to the County Government, whether it has become due or not;
 - “**Tax waiver**” 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 County Government;

“Council” means the National Council for Persons with Disabilities established under Section 3 of the Persons with Disabilities Act, 2003;

“Disability” means physical sensory, mental or other impairment, including any visual, hearing, learning or physical incapability, which impacts adversely on social, economic or environmental participation.

“General Waiver” applies to a group of persons or the public.

“Specific Waiver” applies to a specific person.

Object and Purpose

3. The objects of these Regulations are to-

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

PART II- AUTHORITY TO WAIVE TAX AND ADMINISTRATION OF TAX WAIVERS

4. No tax may be waived except in the manner provided in these Regulations, any applicable national legislation or any other legislation of the Murang'a County Assembly.

5. (1) The Executive Committee Member responsible for finance may, where he or she deems it appropriate, waive or vary, the payment of any tax, fees or other payment due to the County Government.

(2) The power of the Executive Committee Member to waive tax shall be exercisable, in respect of every transaction, but in any case, only in the following circumstances:

- (a) where the waiver is for the purpose of encouraging defaulting tax payer(s) to pay such amount as may enable the County Government recover part of the amount owing from the defaulting payer(s);
- (b) where, in the opinion of the Executive Committee Member, there exists such compelling circumstances that make it equitable, expedient and in the interest of the County that the waiver be made;
- (c) where the waiver is for the purpose of exempting persons with disabilities who are registered with the Council and who have applied for waiver;
- (d) where the waiver is for the purpose of exempting a patient treated within the county hospitals who has financial hardship and who has applied for waiver to be determined in

accordance with a criterion agreed upon with the County Executive Committee Member for health.

(e) for any other public interest reason, in consultation with the Governor.

6. (1) Where the Executive Committee Member intends to give a general waiver of any tax, he or she shall publish such intention in a newspaper of nationwide circulation not less than fourteen (14) days before the intended date of waiver.

(2) The notice referred to in subsection (1) shall indicate the reasons for the intended waiver.

7. The Executive Committee Member shall give quarterly reports on approved waivers to the County Executive Committee.

8. Every waiver shall be reported to the County Assembly not later than two months after the end of the Financial Year in conformity with Section 165(4) and (5) of the Public Financial Management Act, 2012.

9. Pursuant to Article 210 of the Constitution, the 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 each waiver, and the reason for it

9. The Executive Committee Member shall not waive tax or fees or authorize the exclusion of a State Officer or Public Officer 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.

Dated November 15, 2023.



PROF. KIARIE MWAURA,
County Executive Committee Member,
Finance and Economic Planning.