

LAWS OF KENYA

THE COMMISSION ON REVENUE ALLOCATION ACT

NO. 16 OF 2011

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NO. 16 OF 2011

COMMISSION ON REVENUE ALLOCATION

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[Rev. 2013]

No. 16 of 2011

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COMMISSION ON REVENUE ALLOCATION

[Date of assent: 27th August, 2011.]

[Date of commencement: 30th August, 2011.]

An Act of Parliament to make further provision as to the functions and powers of the Commission on Revenue Allocation, the procedure for appointments to the Commission and for connected purposes

[Act No. 16 of 2011, Act No. 12 of 2012, Act No. 57 of 2012.]

PART I - PRELIMINARY

1. Short title

This Act may be cited as the Commission on Revenue Allocation Act, 2011.

2. Interpretation

- (1) In this Act, unless the context otherwise requires—
- **"Cabinet Secretary"** means the Cabinet Secretary for the time being responsible for matters relating to finance;
- "chairperson" means the chairperson of the Commission appointed under Article 215 of the Constitution;
- "Commission" means the Commission on Revenue Allocation established by Article 215 of the Constitution;
- "member" means a member of the Commission appointed under Article 215 of the Constitution;
- "public officer" means a person holding a public office as defined in the Constitution;
- **"revenue"** means all taxes imposed by the national government under Article 209 of the Constitution and any other revenue (including investment income) that may be authorised by an Act of Parliament, but excludes revenues referred to under Articles 209(4) and 206(1)(a)(b) of the Constitution;
- "secretary" means the secretary to the Commission appointed by the Commission under Article 250 (12) of the Constitution in accordance with the procedure set out in section 14.
- (2) Despite subsection (1), until after the first elections under the Constitution, references in this Act to the expression "Cabinet Secretary" shall be construed to mean "Minister".

PART II - COMPOSITION AND ADMINISTRATION

3. Powers of the Commission as a body corporate

In addition to the powers of the Commission under Article 253 of the Constitution, the Commission shall have the power to—

(a) acquire, hold, charge and dispose of movable and immovable property; and