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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

NATIONAL ASSEMBLY BILLS, 2022

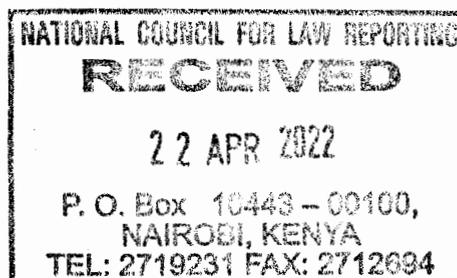
NAIROBI, 13th April, 2022

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Bill for Introduction into the National Assembly—

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The Kenya Revenue Authority (Amendment) Bill, 2022731



**THE KENYA REVENUE AUTHORITY
(AMENDMENT) BILL, 2022**

A Bill for

AN ACT of Parliament to amend the Kenya Revenue Authority Act, 1995; to make consequential amendments to other statutes; and for connected purposes

ENACTED by the Parliament of Kenya, as follows—

- | | |
|---|--|
| <p>1. This Act may be cited as the Kenya Revenue Authority (Amendment) Act, 2022.</p> | <p>Short title.</p> |
| <p>2. The long title of the Kenya Revenue Authority Act, 1995 (hereinafter referred to as the “principal Act”) is amended by deleting the word “Authority” and substituting therefor the word “Service”.</p> | <p>Amendment of the long title of No. 2 of 1995.</p> |
| <p>3. Section 1 of the principal Act is amended by deleting the word “Authority” and substituting therefor the word “Service”.</p> | <p>Amendment of section 1 of No. 2 of 1995.</p> |
| <p>4. Section 2 of the principal Act is amended—</p> <p>(a) by deleting the definition of “Authority” and substituting therefor the following new definition in proper alphabetical sequence—</p> <p style="padding-left: 40px;">“Service” means the Kenya Revenue Service established by section 3; and</p> <p>(b) by deleting the definition of “Minister” and substituting therefor the following new definition in proper alphabetical sequence—</p> <p style="padding-left: 40px;">“Cabinet Secretary” means the Cabinet Secretary responsible for matters relating to finance.</p> | <p>Amendment of section 2 of No. 2 of 1995.</p> |
| <p>5. The principal Act is amended by repealing section 3 and replacing it with the following new section—</p> | <p>Repeal and replacement of section 3 of No. 2 of 1995.</p> |
| <p style="padding-left: 20px;">Establishment of the Service.</p> <p style="padding-left: 40px;">3. (1) There is established a Service to be known as the Kenya Revenue Service.</p> <p style="padding-left: 40px;">(2) The Service shall be a body corporate with perpetual succession and a common seal and shall, subject</p> | |

to this Act, be capable in its corporate name of—

- (a) suing and being sued—

Provided that any legal proceedings against the Service arising from the performance of the functions or the exercise of any of the powers of the Service under section 5 shall be deemed to be legal proceedings against the Government within the meaning of the Government Proceedings Act;

Cap. 40.

- (b) taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property;
- (c) borrowing or lending money; and
- (d) doing or performing all other things or acts for the furtherance of the provisions of this Act, which may be lawfully done or performed by a body corporate.

(3) The Service shall be the successor of the Kenya Revenue Authority existing immediately before the commencement of this section.

(4) Subject to this Act, all the rights, duties, obligations, assets and liabilities of the Kenya Revenue Authority existing at the commencement of this section shall be transferred to the Service.

(5) Any person who held office as a member of the Board, or as an

officer or member of staff of the Authority immediately before the commencement of this section shall continue to hold office as if that person had been appointed under this Act.

(6) Any reference to the Authority in any written law or in any document, instrument or proceedings shall, on and after the commencement of this section, be construed to be a reference to the Service.

(7) Any register kept, registration effected, certificate issued, notice or information given, return made or other thing done by the Authority which, immediately before the commencement date of this section, was in force or effect shall continue in force and have effect as if kept, effected, issued, given, made or done by the Service.

6. The provisions of the principal Act specified in the first column of the First Schedule are amended in the manner specified in the second column thereof.

Consequential amendments to No. 2 of 1995.

7. The several laws specified in the first column of the Second Schedule are amended in the provisions specified in the second column thereof, in the manner respectively specified in the third column.

Amendments to statute law.

FIRST SCHEDULE*s. 6***Consequential amendments to the Kenya Revenue Authority Act, 1995***Provision Amendment*

- s. 4(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 4(3) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 5(1) Delete the word “Authority” and substitute therefor the words “Service”.
Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 5(2) Delete the word “Authority” and substitute therefor the word “Service”.
Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 5(3) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 5A(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 6(1) Delete the word “Authority” and substitute therefor the word “Service”.
- s. 6(2)(c) Delete the words “Permanent Secretary” and substitute therefor the words “Principal Secretary”.
- s. 6(2)(e) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 6(6) Delete the word “Authority” wherever it occurs and substitute therefor the word “Service”.
- s. 7(2) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.
- s. 8 Delete the word “Minister” wherever it occurs and substitute therefor the words “Cabinet Secretary”.
- s. 10(3) Delete the word “Minister” and substitute therefor the words “Cabinet Secretary”.