

SPECIAL ISSUE

Kenya Gazette Supplement No. 87 (National Assembly Bills No. 19)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

NATIONAL ASSEMBLY BILLS, 2021

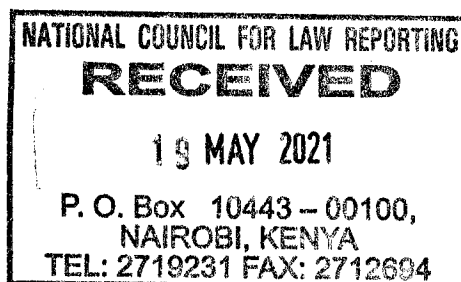
NAIROBI, 5th May, 2021

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**THE TAX APPEALS TRIBUNAL
(AMENDMENT) BILL, 2021**

A Bill for

**AN ACT of Parliament to amend the Tax Appeals
Tribunal Act, 2013 and for connected purposes**

ENACTED by Parliament of Kenya, as follows—

1. This Act may be cited as the Tax Appeals Tribunal (Amendment) Act, 2021. Short title.

2. The Tax Appeals Tribunal Act (hereinafter referred as the “principal Act”) is amended by repealing section 4 and substituting therefor the following— Repeal of
section 4 of Act
No. 40 of 2013.

Membership of the
Tribunal.

4. The Tribunal shall consist of the following members, appointed by the Judicial Service Commission—

(a) a Chairperson; and

(b) not less than fifteen but not more than twenty other members, of whom not less than five and not more than nine shall be Advocates of the High Court of Kenya.

Insertion of Sections 4A,
4B and 4C .

Qualifications for
appointment.

4A. A person shall not be appointed a Chairperson or a member of the Tribunal under section 4 unless that person—

(a) in case of the Chairperson, is qualified to be appointed as a Judge of the High Court; and

(b) in case of a member—

- (i) is of high moral character and integrity in accordance with Chapter six of the Constitution;
- (ii) has a degree in law, business, finance, public finance, economics, insurance or related discipline from a university recognized in Kenya or any other relevant qualification from an institution recognized in Kenya;
- (iii) has at least ten years' experience in matters relating to the discipline referred to under subparagraph (ii);
- (iv) is not a public officer or a tax agent;
- (v) has not at any time within the preceding five years been an employee of the Kenya Revenue Authority;
- (vi) has met his tax obligations;

(vii) has not been convicted of an offence under any law; and

(viii) has not been adjudged bankrupt by a court of competent jurisdiction.

Appointment
procedures.

4B. (1) Within fourteen days of the occurrence of a vacancy in the office of a Chairperson or member of the Tribunal, the Judicial Service Commission shall declare the vacancy in the office of the Chairperson or a member of the Tribunal.

(2) Upon declaration of a vacancy under subsection (1), the Judicial Service Commission shall invite applications from qualified persons for the vacancy in at least two daily newspapers of national circulation.

Selection Panel.

4C. (1) The Judicial Service Commission shall appoint a selection panel for the purpose of selecting suitable candidates for appointment as Chairperson or a member of the Tribunal, as the case may be.

(2) The selection panel shall at its first meeting appoint a chairperson, a vice-chairperson and determine its own procedures.

(3) An application in respect of a vacancy declared under section 4B shall be submitted to the panel appointed under subsection (1).

(4) The Judicial Service Commission shall provide the selection panel with such facilities and other support as it may require for the discharge of its functions.

(5) The selection panel shall consider the applications, shortlist and publish in at least two daily newspapers of national circulation, the names and qualifications of all the applicants and those shortlisted seven days from the date of expiry of the time for submission of applications under section 4B.

(6) The selection panel shall interview the applicants fourteen days from the date of publication of the list of the short-listed applicants.

(7) After conducting the interviews, the selection panel shall select three persons qualified to be appointed as Chairperson or a member of the Tribunal, for each vacant position, and submit the names to the Judicial Service Commission.