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SPECIAL ISSUE

Kenya Gazette Supplement No. 219 (Acts No. 16)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

ACTS, 2024

NAIROBI, 13th December, 2024

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**THE KENYA REVENUE AUTHORITY
(AMENDMENT) ACT, 2024**

No. 16 of 2024

Date of Assent: 11th December, 2024

Date of Commencement: 27th December, 2024

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.

3. Section 13 of the Kenya Revenue Authority Act is amended—

Amendment of section 13 of Cap. 469.

- (a) in subsection (1) by deleting the expression “and Deputy Commissioners”;
- (b) by inserting the following subsection immediately after subsection (1) —

(1A) The Commissioner-General shall appoint Deputy Commissioners subject to the approval of the Board.

4. Section 15A of the Kenya Revenue Authority Act is amended by inserting the following new subsection immediately after subsection (4)—

Amendment of section 15A of Cap. 469.

(5) The Cabinet Secretary may waive part or the whole of the penalty due under subsection (3), where the person has transferred the funds to the Central Bank in full:

Provided that failure to transfer the funds was not due to willful negligence but was as a result of—

- (a) system downtime that prevented the transfer of funds and the matter has been promptly reported to the Commissioner;
- (b) notification to the person that he has been put under receivership or statutory management preventing transfer of funds and the matter has been promptly reported to the Commissioner;
- (c) occurrence of a *force majeure* event that prevents the person from transferring the funds; or
- (e) any other justifiable reason as the Cabinet Secretary may deem appropriate.

