THE LAIKIPIA COUNTY REVENUE ADMINISTRATION BILL, 2021
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THE LAIKIPIA COUNTY REVENUE ADMINISTRATION BILL 2021

A Bill for-

AN ACT of the County Assembly of Laikipia to give effect to the Fourth Schedule of the Constitution, to provide for the general administration, collection of certain levies and fees, enforcement of the laws relating to revenue, and for matters connected therewith and incidental thereto.

ENACTED by the County Assembly of Laikipia as follows—

PART I-PRELIMINARY	
1. Short title	This Bill may be cited as the Laikipia County Revenue Administration Act, 2021 and shall come into operation upon publication in the Kenya gazette.
2. **Interpretation**	In this Bill, unless the context otherwise requires— "advertisement" includes any notice, billboard, poster, picture or any other printed or written advertisement matter; "Advertising device" includes any board, framework, screen, signboard, flag, banner, or lamp or neon signs or any other fixture or device used or constructed for the purpose of advertisements; "agricultural produce" means any agricultural crop or animal produce; "agricultural producer" means a producer of agricultural produce and includes any marketing organization acting on behalf of producers; "agricultural produce trader" means a trader dealing with agricultural produce; "authorized channel" means the method, mode or process of collection of county revenue or making payment to the County as approved by the County Government; "authorized officer" means any person prescribed and/or authorized in writing by the Board or Executive Member, to act in a certain capacity as envisaged under this Bill; "approved form" means a form set out in Section 16(1)(b); "Board" means Laikipia County Revenue Board established under the Laikipia Revenue Board Act, 2014; "business" includes a profession, trade or occupation, other than a prescribed business;

	“butcher’s meat” includes beef, mutton, veal, lamb, kid or the meat of any other animal slaughtered for the purpose of sale; “busker” means any person who performs the activity of busking; “busking” includes any activity of sounding or playing a musical instrument, singing, reciting or performing conjuring, juggling, puppetry, miming, dancing or other entertainment or doing any of those things concurrently; “casual trader” means a person who attends a particular market with their goods, in the hope that they may be allocated a trading position for that day only, from the vacant positions in the market; “Cess” means a form of revenue charged/levied over and above the base revenue liability of a taxpayer to raise funds as provided for in this Bill as well as the Laws of Laikipia County and other laws of Kenya; "charge “means money payable to the county government and includes fees; “Chief officer” means the officer designated as such under section 9 of the Laikipia County Revenue Board Act; "Clamp" means a metallic instrument used to lock wheels of a vehicle and shall include but not limited to other devices designed to bind or constrict or to press two or more parts together so as to hold them firmly in the event of a breach of the provisions made in this Bill; “Company” means the body corporate registered under the Companies Act, Chapter 486 of the Laws of Kenya; "County Government" means the County Government of Laikipia with reference made to the ties of the Central Region Economic Bloc (CEREB) and in relation to National and County projects that will stimulate development; "County Government motor vehicle" means a vehicle owned or operated by County Government of Laikipia; “County public officer” has the same meaning as in the County Governments Act, 2012; “County Treasury” means the entity in Laikipia County Government established under Section 103 of the Public Finance Management Act;

	"Defective goods" include goods that – (a) are in the particular circumstances, unfit for use or are dangerous; or (b) do not comply with a product safety or quality standard; "essential produce" means produce declared as such under Part VI and the Second Schedule of this Bill; "executive Committee" mean the Laikipia County Executive Committee as established by the provisions of the County Governments Act, 2012" "Executive Member" means the county Executive Member, duly appointed, for the time being and shall be responsible for finance, the implementation of this Bill; "Factory" means a building or groups of buildings where goods and produce are processed chiefly by machines within the County and owned by a registered company whether or not registered under the Companies Act, CAP 486, Laws of Kenya; "Foreign Limited Partnership" means a partnership — (a) Constituted under the law of a country other than Kenya; and (b) In which one or more of the partners has limited liability in respect of a partnership obligation; "license fee" means the fee payable for the grant or renewal of a trade license; "Limited Partnership" means a partnership with one or more limited partners, each of whom has limited liability; "Local Agricultural Producer" means an inhabitant of the County who cultivates or operates land for the purposes of growing and generating agricultural produce, whether in small scale or large scale; "market" means a geographical area designated for the sale and purchase of goods, produce and marketable commodities as defined by this Bill "marketable commodities" includes poultry, eggs, fresh meat, fish, ground provisions, vegetables and fruits and all goods and/or items that can be traded domestically or internationally; "market operator" means a person who leases, rents or otherwise provides a selling space or facility to a person for the purpose of conducting sales of goods at a commercial market;

	"meat" refers to permitted meat and includes fresh meat; "Multinational Agricultural Producer" means an international juristic person that owns land within the County and cultivates it for the purpose of growing and generating agricultural produce; "New Business" means a business realized during the pendency of the current Financial Year "open food" means food not contained in a container of such materials and so closed as to exclude all risks of contamination; "Owner" means the person in whose name a vehicle is registered under Part II of the Traffic Act, and in relation to a vehicle which is a subject of a hire purchase agreement or hiring agreement, includes the person in possession of the vehicle under that agreement; it also includes a person with an asset's or property's enforceable claim or title; "parking permit" means a permit issued by the Executive Member or an authorized officer, authorizing the owner of a vehicle to use a designated parking place; "parking space" means a space in a parking place, which is provided for parking of a single vehicle; "partnerships" means the relationship which exists between persons who carry on business in common with a view to making a profit; "perishable goods" refers to food products that must be used within a short period of time that are subject to decay or spoilage; "Permits" means a permit issued under the provisions of this Bill; "poultry" includes but not limted to fowls, geese and ducks; "prescribed" means prescribed by the rules made under this Bill; "Prescribed goods" means items, chattels emblements and agricultural produce which have been recommended and approved by local authority as well as the Kenya Bereau of Statistics to be safe for human usage and consumption and includes the list set out in Schedule 3 "Produce Cess" means all agricultural produce taxes and/or levies imposed under this Bill and payable to the County Government; "Prohibited goods" means illegal, banned, perished and forbidden items, chattels

	emblements and agricultural produce and includes the list set out in Schedule 3 of this Bill “protected area” means an area declared by the County Government of Laikipia to be a protected area for grazing of animals; “public market” means a public market established under this Bill; “public place” means any square, building, park, tourist attraction site, recreation ground or open space which- (a)is vested in the County Government of Laikipia; (b) the public has the right to use; or (c)is shown as a public place on the general plan of County Government of Laikipia in the land’s registry, and it includes a workplace and a public conveyance; “public street” means a street maintainable by the County Government; “revenue payer” means a person indebted to pay rates, revenuees, fees or other charges to the county government under a revenue law; "Scheduled produce" means any produce for the time being specified in the Second Schedule; “slaughter-house” means any premises used in connection with the slaughtering of animals and birds whose meat is intended for human consumption; “stall” means any fixed or mobile structure established by the County Government and used for the purpose of trading; “street” includes any land reserved for passage and usage and any open space to which the public has access; “structure” includes a machine, pump, post or other object capable of causing an obstruction to a passenger or a vehicle on a street; “tax” includes any revenue or licensing fee payable by any person to the County Government; “tax waiver” includes the forbearance of revenue collection, partial or full remission, spreading out a payment in respect of revenue already accrued and any variation of the amount due or interest or penalty due on any amount owing to the County Government; "trade" means carrying on the business of selling goods or services;

	"trade license", in relation to a business, means a license granted under this Bill to conduct the business; "trader" means a trader who has been permitted to use a particular trading position on a particular day at a particular market site; and "vehicle" includes all wheeled vehicles and not limited to any motor vehicle, motorcycle, taxi-cab, tractor, wagon and handcart.
3. Object and purpose of the Act	The objectives of this Bill are to enhance revenue administration and collection in the county by providing for the establishment of a legal and institutional framework for revenue administration in order to ensure effectiveness, efficiency and transparency in REVENUE ADMINISTRATION.
4. Application of other laws	The provisions of this Bill shall be read with any applicable provisions of other Acts providing for annual county finances, act imposing an entertainment revenue, other revenues payable to the county, any Act providing payment of fees or charges to the county for services provided and any other applicable laws.
5. Administration of the Act	This Bill shall be administered by the Board as established, constituted and provided for in the Laikipia County Revenue Board Act, 2014.
PART II- REVENUE PAYMENT, LIABILITY AND ASSESSEMENT	
6. Revenue Payments	(1) Any Revenue payment shall be paid through authorized channels by the executive officers and authorised officers of the County of Laikipia. (2) The Board shall appoint an Authorized Officer as a receiver or collector of revenue receivable and the Authorized officer shall be required to have an identification card issued by the County Government and shall issue a County official receipt for all payments made under this Bill.
7. Inspections	(1) The Board shall have powers to access and inspect any business and any person who obstruct/hinders any business to be inspected shall be committing an offence and shall be liable to a fine of Kenya Shillings One Hundred Thousand or Six months' imprisonment or both. (2) A tax payer who fails to give full disclosure of the business or gives misleading information shall be liable to a fine of five hundred thousand Kenyan shillings or imprisonment for a term not exceeding one year or both. (3) The Authorized officer shall have power to arrest any persons who commits an offence under this section
8. Assessment of revenue	The Board may from time to time and at such intervals as it may consider reasonable determine and assess and reassess any revenue payable under a revenue law by any taxpayer and thereupon the revenue so assessed or

	reassessed becomes due and payable by the taxpayer.
9. Estimate of revenue	Where a taxpayer fails to — a) pay revenue; or b) substantiate his payment by his or her records, the Board may estimate the unpaid revenue and such estimated amount shall thereupon be deemed to be the amount of the revenue due and payable by the taxpayer.
10. Assessment Notice	The Board shall serve personally or send by registered mail to the taxpayer at his or her last known address a notice of assessment setting out the amount assessed under section 8 or estimated under section 9, and in the case of a taxpayer having more than one address, one of which is within the county, the notice of assessment may be sent to the address in the county. Service of the Assessment Notice through other channels such as electronic mail service and mobile enabled messaging shall be deemed to have been duly served upon the taxpayer.
11. Incorrect assessment	Liability to assessment is not affected by an incorrect or incomplete assessment or by the fact that no assessment has been made.
12. Validity of assessment	Any assessment made is, subject to being varied or set aside on reconsideration, objection or appeal, and subject to reassessment, valid and binding notwithstanding any error, defect, or omission therein or any proceeding under this Bill or a revenue law relating thereto.
13. Affidavit	An affidavit or statutory declaration by an authorized person serving or mailing a notice pursuant to section 10 stating that he or she has mailed or served the notice is proof that the amount stated in the notice is due and owing and the onus of proving otherwise rests with the taxpayer.
PART III – PROVISIONS RELATING TO TRADE LICENSING (SINGLE BUSINESS PERMIT-SBP)	
14. Types of Trade Licenses (SBP) to be issued	(1) New Business Trade License (2) Continuing Business Trade License

15. Requirements for a trade license	(1) A valid trade license shall expire on 31st December on the year of issue and subject to section 17 of this Bill. (2) A business within the county shall not be conducted, unless the requisite valid trade license has been issued for that business. (3) Any person carrying on business within the jurisdiction of the County who fails to renew a trade license by 31st March of the current trading year or any past years shall be guilty of an offence. (4) A person who contravenes subsection (2) and (3) commits an offence, and shall upon conviction be liable to pay the licence fees owed to the county together with a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding six months or to both.
16. Application for license	(1) An application for the grant of a trade license shall– (a) be lodged with the Board; (b) be in the approved form; (c) contain such information, and be accompanied by such documents as are required by the approved form; (d) be signed in a manner specified in the approved form; and (e) be accompanied by the prescribed fee. (2) An application shall be made in the format approved by the Board. (3) The Board may, before determining an application, require the applicant to provide such additional information or documents as is necessary to enable the application to be determined. (4) The prescribed forms shall be revised by the Board to ensure that the fee required caters to both the New Business Applicant as well as the continuing business application with reference to section 14 of this Bill (5) The application fee once paid is non – refundable and non-transferable.
17. Differential referencing to issuance of license for new business	(1) The Board shall ensure that a new trader has been issued with a special business permit depending on what time they take out a trade License as in Subsection 2 of this Section. (2) A new business will be issued with a trade license in the following manner: (a) For a new business realized in the beginning of the Calendar year full Single Business Permit fee shall be paid as under Section 16 (b) For a new business realized in the third quarter of the calendar year a

	50% waiver of the Single Business Permit fee described in Section 16 above shall apply (c) For a new business realized in the last quarter of the calendar year a full waiver for the fee obtaining the trade licence for the current calendar year shall apply and issuance of a trade licence for the following year shall be made. (d) This waiver will only apply to the Single Business Permit Fee and not applicable to fees charged together with Single Business Permit License Fee.
18. Grant of license.	(1) The Board shall grant an application for a trade license if- a) satisfied that the applicant has complied with all laws relating to health, hygiene and safety applicable to the trade license applied for; b) the intended business is a legal business under the laws of Kenya; c) inspection has been done and an invoice issued; and d) the license fee has been paid to the Board. (2) A trade license shall be issued in the approved form and shall be granted subject to such conditions specified in the trade license. (3) Subject to section 17, the initial term of a trade license shall start on the date on which the license is granted and is valid up to the 31st December of that year. (4) The issuance of trade licence under the provisions of this part does not exempt an applicant from complying with all laws relating to alcoholic control, health, hygiene, environment and safety applicable to the trade license applied for and all other applicable laws.
19. Renewal of licenses.	(1) The holder of a trade license shall, before the expiry of the trade license or such other dates, as may be prescribed apply in the prescribed form for the renewal of the trade license. (2) The Board shall grant an application for the renewal of a trade license if an applicant meets the requirements of section 15 (1) and Section 16. (3) The Board shall, before determining an application for renewal, require the applicant to provide such additional information or documents as is necessary to enable the application to be determined. (4) Subject to section 16, a trade license is to be renewed for each calendar year.
20. Revocation or suspension of trade license	(1) The Board may suspend or revoke for a specified period or cancel a trade license if they are satisfied that—

	(a) the conduct of the business is endangering the health or safety of persons who live or work in the neighbourhood of the premises from which the business is conducted; or (b) the holder of the trade license has breached a condition of the trade license. (2) Where the Board revokes or suspends a trade license, they shall give the holder of the license written notice of the cancellation or suspension, including the period of the suspension, together with a statement of the reasons for the decision. (3) If a trade license is cancelled or suspended, the holder of the license shall immediately cease to conduct the business. (4) A person who contravenes subsection (3) commits an offence, and shall upon conviction be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding six months or both. (5) If the Board revokes the suspension of a trade license, the holder of the license may resume conducting the business.
21. Surrender of license	The holder of a trade license shall surrender the trade license, when the regular trader has ceased conducting business and made a formal application for cessation of business, by returning the trade license to the Board, but no refund of the license fee shall be made.
22. Transfer or assignment of license	The holder of a trade license shall not transfer or assign the license issued under this Bill.
23. Appeal against issuance of a license	(1) A person aggrieved by a decision of the Board may appeal to the Executive Member against the decision. (2) Executive Member may confirm, reverse or modify the decision appealed against, and give such directions to the Board as may be necessary to give effect to the member's decision. (3) The Board shall comply with any direction given under subsection (2). (4) Nothing in this section shall be construed to bar any aggrieved person from seeking any other legal redress.
24. Powers of authorized officers	For purposes of the provisions related to trading licensing authorized officer shall have the powers set out in Part XII of this Bill.

25. Offence of false or misleading information	Any person who gives false or misleading information in connection with an application for the grant or renewal of a trade license or when providing information required under this Bill commits an offence and shall upon conviction be liable to a fine not exceeding fifty thousand shillings; or to an imprisonment of a term not exceeding six months or both.
26. License fees and additional fees	(1) The license fees that are payable for the grant or renewal of trade licenses, including any additional fees for the non-payment or late payment of such license fees, are to be determined each year by the Executive Member with the approval of the County Assembly in the County Finance Act. (2) The license fees that are payable for the grant or renewal of trade licenses, including any additional fees for the non-payment or late payment of such license fees, are to apply after 31st March each year. (3) There shall be penalties for failure to display the trade license as also is mandated under the Laikipia County Finance Act. (4) License fees payable shall be as provided in the Finance act.
PART IV-PROVISIONS RELATING TO PARKING AREAS	
27. Designation of parking spaces	(1) Vehicles shall be parked in designated parking areas as shall be determined by the Board from time to time. (2) The Executive Member may issue parking guidelines on the use of designated parking areas. (3) The Board shall ensure that there are specifications as to the collection of revenue on the designated parking areas to cater for both long term and short term users of such designated parking (4) The limits of car parking space shall be marked on the road, by lines, studs or such other indication as the Executive Member may determine.
28. Requirements for parking and parking permits	The requirements for parking and parking permits shall be as follows— (1) A person shall not put up a signpost or any other sign in a designated parking space stating that the parking is reserved without prior consent of the Executive Member and on payment of prescribed fee as provided from time to time. (2) A person shall not park in a designated parking space in such manner that the vehicle stands in, or traverses over another parking space; or on any line, stud or other indication marking the limits of a parking

	space.
29. Parking charges	(1) The Executive Member shall, from time to time determine parking charges for designated parking spaces as prescribed in this Bill and the Laikipia County Finace Act. (2) The parking charges shall be determined based on the period of parking, this shall include seasonal parking spaces for short term users subject to Section 28 subsection 3. (3) The Board shall ensure that the Parking fees are paid in the prescribed manner and shall ensure systems have been put in place for effective payment by the owners of vehicles. (4) Where a vehicle is parked in a space where payment is required the owner or operator of the vehicle shall make payment for the entire duration the vehicle is parked in that space. (5) A person who contravenes the provisions of this section commits an offence and shall be liable on conviction to a fine not exceeding ten thousand shillings or imprisonment for a term not exceeding three months or both and on each subsequent conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a period not exceeding six months or to both as read in the Section 29 of the Traffic Act Cap 403 Laws of Kenya.
30. Authorized persons	(1) The Board shall designate authorized officers to be in charge of designated parking places. (2) An authorized officer may be assisted by persons authorized by the Board to be referred to as uniformed parking assistants. (3) Every uniformed parking assistant shall wear an identification badge as provided for as under Section 34 and shall be responsible to the authorized officer.
31. Clamping	(1) An authorized officer may authorize the clamping of a vehicle if the vehicle is parked— a) in a non-designated parking area; b) parked in a designated parking area without evidence of payment; or c) in a manner that contravenes the provisions of this Bill. (2) A clamped vehicle shall be unclamped and released upon payment by the owner or operator of the prescribed fee as recommended by the Laikipia County Finance Act. (3) Where the owner of a clamped vehicle does not pay the prescribed fee by Close of Business and as provided for in subsection 2 above, the

	authorized officer may cause it to be towed to a designated yard, at the owner's cost with regard to the clamping and unclamping fees, towing fees and storage fee. (4) Where the owner of a vehicle which has been clamped or removed under this section does not pay the fees and expenses due within a period of ninety days from the day on which the vehicle was removed from a designated area, the County Government may sell or otherwise dispose of such vehicle by public auction. (5) Notice of the intended auction under subsection (4) shall be placed in the print media, and the proceeds of such sale or disposal, if any, be used to recover the cost incurred by the Executive Member in removing, storing and disposing the said vehicle.
32. Free parking	(1) Parking fees shall be payable everyday except on Sundays, Public Holidays and after 2.00 pm on Saturdays. (2) The Executive Member may by notice— (a) exempt certain persons from payment of parking fees; (b) reserve parking spaces for persons living with disability; and (c) reserve parking spaces for county government. (3) The Board shall have the discretion to revise the time schedule provided for under subsection (1) in this section
33. Street Markets in lieu of parking	So as to ensure a larger revenue collection base in the County, the Board shall authorise the use of parking spaces subject to sections 27 and 32 for street markets ensuring that the street marketers have complied with the rules and regulations contained in this Bill as well as other revenue laws.
34. Identification of officers	All authorized officers shall at all material times in the course of their duties, put on a uniform, carry and have in their possession a proper identification badge, issued by and bearing the authority of the Board.
35. Use of parking permits	A parking permit issued for a particular vehicle shall not be used for a vehicle other than the one whose registration number appears on a parking permit.
36. Offences	A person who— (a) with intent to defraud, interferes with the writings or marks on a parking permit already issued; (b) without authority of the Executive Member uses a parking space for the purpose of advertisement; (c) willfully damages vehicle clamp or any of its part; (d) willfully and without the requisite approval, uses the

	parked vehicle to carry out business on a county government designated parking space; (e) without the authority of the authorized officer tampers with, removes or attempts to remove a clamp from a clamped vehicle; and (f) willfully parks in a parking place reserved for persons living with disabilities; commits an offence and liable to a fine as prescribed under the Laikipia County Finance Act.
37. obstruction	A person, who obstructs, hinders or otherwise interferes with an authorized officer in the execution of their duties under this Bill commits an offence and liable to a fine as prescribed under the Laikipia County Finance Act.
38. Parking on Pavements, drainage systems and other non-designated parking places	(1) A vehicle shall not be parked on a pavement, drainage system or other non-designated parking place (2) A vehicle parked on pavement or other non-designated parking place and subject to Section 27 of this Bill shall be towed to the designated yard at the owner's cost and shall be subject to Section 31 of this Bill.
PART V- PROVISIONS RELATING TO OUTDOOR ADVERTISING	
39. Application of the outdoor advertising Act	The provisions of the Laikipia County Outdoor Advertising Act shall apply to this Bill.
PART VI- PROVISIONS RELATING TO MINING AND AGRICULTURAL CESS	
40. Revenue Chargeable for Agricultural Produce	Subject to Part II of this Bill, the Board shall collect Cess revenue on Agricultural produce within the County in accordance with the Finance Act
41. Declaration of essential produce and development of scheduled produce	(1) The Executive Member in consultation with the County Executive Member for Agriculture may, on a regular basis as need arises, review, declare and publish scheduled produce that in their opinion are necessary to be essential produce as listed in the Second Schedule for the purposes of this Bill. (2) In making a declaration under subsection (1) the County Executive

	Member responsible for Agriculture may declare a particular variety only of a scheduled produce to be an essential produce as listed in the Second Schedule.
42. Mining and Agricultural Cess	(1) The Executive Member may impose a Cess on any kind of mining, agricultural produce and essential produce and make any such incidental provision as is necessary or expedient; and the Cess shall form part of the County Government's revenues. (2) The incidental provisions which may be made in the regulations to this Bill, under subsection (1) may include provisions- (a) requiring any person (whether within or outside the area of jurisdiction of the county government) who buys or markets on behalf of a producer of agricultural produce on which the cess is payable, and on which no cess has then been paid, to deduct from the money payable to the seller an amount equal to the cess payable on the produce, and to remit the amount to the authority to whom the cess is payable; and (b) provided that in any proceedings it shall be presumed that where agricultural produce on which a cess is payable is brought, no cess has been paid on that produce, until the contrary is proved.
43. Payment to the County Government by Agricultural Producers	(1) All payments to the County Government by Agricultural Producers made under this Bill shall be deducted and paid by the company or factory where the agricultural produce is supplied to be processed. (2) All payments, if any, not provided for under subsection (1) shall be collected by an authorized officer as per Regulations made by the Executive Member. (3) The company or factory referred to in subsection (1) shall ensure that all the amounts deducted are remitted to the County Government within a period of 30 days following the date of deduction. (4) The authorized officer referred to in subsection (2) shall ensure that all the amounts collected are accounted for and remitted to the County Revenue account daily. (5) The company or factory shall make and keep such up to date books, accounts and records as are reasonably necessary to determine the

	mass of agricultural produce supplied to it and Cess deductions made thereof for a period of at least 3 years after the completion of the transactions to which they relate. (6) The Board may by notice in writing given to the company or factory, direct the revenue payer as to the books, accounts and records the company or factory is required to make and keep which relate to the transactions or records in question. (7) An authorized officer shall be allowed unlimited access to the records kept by the company or factory. (8) Any company or factory which fails to comply with the requirements of this section or otherwise than in accordance with this Bill is guilty of an offence and is liable on conviction to a fine not exceeding one hundred thousand shillings or imprisonment for a term not exceeding six months or both.
44. Payment to the County Government on agricultural produce on transit.	The authorized officer shall ensure that Cess, as defined in the Section 2, on transit is collected at barriers set up at the points of entry as per Regulations made by the Executive Member and shall ensure that all the amounts collected are accounted for and remitted to the County Revenue account daily.
45. General penalty for offences committed by Agricultural Producers.	Except as provided for in this Bill, an agricultural producer who contravenes the provisions of this Bill shall be guilty of an offence and is liable on conviction to a fine not exceeding two hundred thousand shillings or imprisonment for a term not exceeding one year or both.
PART VII-PROVISIONS RELATING TO TRADE AND MARKETS	
46. Establishment and control of public markets	(1) No public market shall be established within the area of jurisdiction of the county other than by the county government and no person shall sell, or buy goods in or use a public market except with the consent of the Board given by the authorized officer and upon the payment of the fees and charges currently in use under the Finance Act. (2) All public markets shall be open and under the control of the Board which shall appoint authorized officers and such other persons as may be necessary to secure the effectual control and supervision of such markets. The County Government shall not recognize any grouping purporting to usurp this role. (3) No public gatherings or assemblies other than for the purposes of selling or buying shall be held in a public Market without prior permission from the authorized officer.

	(4) No person shall be allowed to build any structures/stalls in the public market without authority in writing by the Board. (5) Any person who contravenes or fails to comply with the provisions of this section commits an offence and shall be liable to a fine not exceeding five thousand shillings or three-month imprisonment or both..
47. Inspection and search	An authorized officer may at any reasonable time, enter a place that they believe to be a place where goods are being manufactured, prepared or supplied or services are supplied and arranged and shall; (a) inspect goods or partly manufactured goods; (b) take a sample of anything to which the goods are manufactured or produced; (c) Make inquiries of any person employed or has responsibility over that place; or (d) Inspect and take copies of records required to be kept under this Bill.
48. Confidential information	(1) An officer who divulges confidential information obtained during the course of inspection or search conducted under this Bill commits an offence. (2) This section shall not apply to information that is– (a) given as evidence in court proceedings; (b) given as part of a report prepared for the purpose of an investigation; and (c) a matter of public record. (3) A person who commits an offence under this section shall be subjected to the disciplinary procedure and shall be dealt with as per the Disciplinary Procedure Manual for the Public Service.
49. Licenses of appointed places	(1) A person shall not hold space in the public market within the county without a obtaining a license after paying the Prescribed fee as provided for in this Bill; (2) The Executive Member may grant a person a license to establish and use a designated area as a public market for the sale of marketable commodities; (3) A person who contravenes subsection (1) commits an offence and is liable upon conviction to a fine not exceeding fifty thousand shillings or to a term of imprisonment not exceeding six months or to both.

50. Stallage and charges	(1) The Executive Member shall demand from every person– (a) using a stall or place in a public market; or (b) bringing into the market any marketable commodities which the Executive Member may permit to be sold; (c) using a weighing or measuring instrument provided and kept in the market; such stallages and charges as maybe prescribed. (2) The stallages and charges payable under sub-section (1) shall be paid at such times and in such a manner as may be prescribed. (3) Where a person liable for payment of any stallage or charge does not pay on demand, the amount due may be recovered as a debt. (4) A person who assaults a public officer or a person duly authorized to collect stallage or charges is liable upon conviction to a fine not exceeding one hundred thousand shillings; or to imprisonment for the term not exceeding six months or to both.
51. License for commercial activities	(1) For carrying out of any commercial activity from an open-air market– (a) a regular trader must obtain a license; and (b) a casual trader must pay such fee as may be prescribed. (2) license issued under subsection (1) shall be guided as provided under the Laikipia County Finance Act.
52. Street hawkers	A street hawker may carry out commercial activity from a designated place or street by moving from place to place.
53. Buskers	Selling by busking is permitted under this Bill and shall be subject to the conditions set under the Laikipia County Finance Act.
54. Disorder in the market	(1) A person in charge of a public market or a person authorized may remove from the public market, any person who behaves in a disorderly manner and who misconducts themselves. (2) A person who in a public market behaves in a disorderly manner or offensive manner commits an offense and is liable upon conviction to a fine not exceeding fifty thousand shillings; or to a term of imprisonment

	not exceeding six months or to both.
55. Eviction from public market	(1) Any person who is found committing or who is reasonably suspected of committing an offence under this Bill in any public markets shall be liable to be evicted from such market by the authorized officer or by a police officer for the purposes of keeping law and order in a public market. (2) An authorized officer may in their sole discretion refuse admittance to any person to enter any public market if to their knowledge; the person has been convicted on more than one occasion of any offence under this Bill. (3) Any person who, having been lawfully evicted from a public market or having been refused admittance, unlawfully enters such public market commits an offence and shall be liable to a fine not exceeding five thousand shillings or three-month imprisonment or both..
56. Prohibited goods.	(1) A market operator shall not sell or offer for sale prohibited goods in a public market provided in the Third Schedule. (2) A trader shall not sell or offer for sale prohibited goods.
57. Prescribed goods.	(1) A trader shall not sell or offer for sale at a public market prescribed goods unless information with respect to the goods is maintained by the vendor of such prescribed goods in the traders custody in accordance with this section and the Third Schedule. (2) Every trader shall maintain the information provided by the Vendor in Subsection 1 of this section. (3) An officer who confiscates a trader's prescribed perishable goods shall make an application to the magistrate's court within two days to have the perishables disposed of in manner likely not to cause any destruction to the perishable goods or the environment. (4) A person who contravenes this section commits an offence and is liable upon conviction to a fine not exceeding fifty thousand or imprisonment to a term not exceeding six months.
58. Access to prescribed goods	Every trader shall, upon request, produce prescribed goods or provide access to prescribed goods to an authorized officer.
59. Sale of meat	(1) A person shall not sell meat except in a public market or in such shops as are licensed by the Executive Member. (2) The Executive Member may grant to any person license to sell meat at

	any premises other than a public market, upon payment of such sums and terms and conditions prescribed. (3) There shall be no payable fee for a license to sell meat where a premise is licensed as a slaughter house. (4) A person shall not be allowed to sell meat unless he meets the standards provided for in the public health laws and standards in force. (5) A person who contravenes this section commits an offence and is liable upon conviction to a fine of fifty thousand shillings or to a term of imprisonment not exceeding six months or both.
60. Sale of marketable commodities and other goods	(1) Subject to section 58, a person shall not sell any marketable commodities in the entrance to any building or on the pavements of any road situated within the limits of a prescribed area for the purpose of this section unless authorised to do so having obtained the requsite licences. (2) Subject to sub-section (1), a person shall not sell any marketable commodities in any part of any public place within the limits of a prescribed area. (3) A person who contravenes subsection (1) commits an offence and is liable upon conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a period not exceeding three (3) months.
61. Exceptions	Section 58 shall not apply to the carrying of marketable commodities from place to place for the purpose of sale within a prescribed area except where— (a) any sale in accordance with the provisions of any law relating to hawkers of any marketable commodities at any building situated within any area prescribed for the purposes of that section; (b) any sale of any marketable commodities in any shop or in any public market held for public purposes within any area prescribed for the purposes of that section; (c) any sale of any marketable commodities in the entrance to of any building situated within any area prescribed for the purposes of that section in any case where the vendor first obtains the permission of the owner or occupier of such building to sell and so conducts their business so as not to cause obstruction to any person lawfully using such road; or (d) any sale of any marketable commodities as defined in section

	2, in any part of any public place or within any area prescribed for the purposes of section 46, by any person to whom a permit is issued and who sells at the place and in accordance with the terms and conditions specified in the permit issued.
62. Issuance of permits	(1) Every person desirous of being issued a permit authorizing the person to sell, in any part of a public place or within an area prescribed for the purposes of section 58, any permitted marketable commodities shall make an application to the Board. (2) Every applicant shall produce evidence to the satisfaction of the Board as to their good character. (3) A permit under subsection (1) shall be issued by the Board upon payment of the prescribed fee, and shall be valid for one year from the date of issuance or subject to the Licence obtained as per the provisions of Section 17 of this Bill. (4) Every person to whom a permit is issued under subsection (3) must display the permit in a conspicuous place and produce their permit when required to do so by the Board or any authorized officer. (5) An applicant for the permit under this section who is dissatisfied by a refusal of the Board to grant the permit may appeal to the Executive Member.
63. Inspection by county health officers	A county public health officer shall carry out all inspection of animals and articles of food at the public market in accordance with regulations made under (the Health Act, 2014).
64. Renting of stalls for sale of meat.	(1) The Board may lease out one or more stalls or blocks in the portion of a public market to be used for the sale of meat and may be leased by the Board to a person for a period not exceeding five years at any one time or as per the Provisions of the Tenancy Agreement between the Revenue Collection Board and thr Tenant. (2) Subject to subsection (1)– (a) A person shall not be permitted to take a lease of more than one stall or block at the same time; (b) A lessee of any stall or block shall not assign or transfer the lease to any other person, or permit the use of any stall or block by any other person without written authorization by the Board. (3) The Executive Member may by notice in writing revoke any lease

	granted by the Board under subsection (1).
65. Offences related to public markets	A person who — (a) sells in the public market, any butcher's meat without a license; or (b) sells any article in the public market, otherwise than in accordance with this Bill; or (c) within the county sells, exposes or offers for sale any butcher's meat except in a shop for which a license has been so granted; or (d) obstructs or opposes any authorized officer in the execution of their duty under this Bill or; or (e) creates or causes any disturbance in the public market or at or near the same during the hours when the same is open, or disturbs the quiet and good order of the same by offering any article for sale in a loud voice to attract customers or by shouting, singing, smoking or screaming therein, or in any other manner; commits an offence and shall be liable to imprisonment for a term not exceeding six months or to a fine not exceeding ten thousand shillings, or to both such imprisonment and such fine, and in addition to or in lieu of any other penalty imposed upon conviction.
PART VIII- PROVISIONS RELATING TO PUBLIC NUISANCE	
66. Powers of the Executive Member relating to public nuisances	(1) The Executive Member may with the approval by the County Assembly declare an act to be a public nuisance. (2) A public nuisance under subsection (1) shall, provide adequate notice to affected persons where the nuisance requires adjustment in buildings or trading sites or otherwise affects the livelihood of any person. (3) Notwithstanding the provisions of any other written law for the time being in force, the Executive Member, may- (a) prescribe measures for the control of public nuisances, including waste, pests and insects; (b) establish and manage pounds, and determine the circumstances and conditions under which any article, vehicle, animal or bird found to be abandoned may be impounded and, if necessary, be sold or destroyed;

	(c) take all measures possible to ensure activities within the County to conform with the County legislation on health, safety, environmental and other relevant standards; and (d) take any other step that may be necessary to implement this Bill.
67. General roads and streets nuisances	(1) Where, in the opinion of the County, any hedge, tree or other growth is so placed or in such conditions as: - (a) To be a danger to any person or vehicle using a street or: (b) To interfere with; (i) The view along any street or from one street into another, or (ii) The use of the public street by pedestrian or vehicular traffic. The County may serve a notice to the owner or occupier of the land on which such hedge, tree, or other growth is situated requiring them within such a period of time, not being less than seven days to cause the hedge, tree or other growth to be chopped, trimmed or removed. Any person who fails to comply with the requirements of a notice served in accordance with paragraph (b) (ii) shall be guilty of an offence and shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. Without prejudice to any prosecution which may be instituted under paragraph (1), the County may enter upon any land owned or occupied by the person whom such notice and execute any of the work specified in the notice and any expenses incurred by the County in so doing shall be recovered from the said person as a civil debt. (2) Any person who shall, without statutory authority or the consent of the authorized officer given in writing, erect or permit the erection of any structure in such a position that is sited to protrude over a street shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. (3) The provisions of this Bill shall not apply to any structure approved by the County Government under any rules and regulations of the County for the time being in force. (4) No person shall hang or erect or permit the attachment, hanging or erection of any structure on premises in such a manner that it protrudes

	over or into a street without the permit from the County or otherwise than in accordance with any conditions attached to any such permit. (5) A permit issued under this Bill shall expire on 31st day of December in the year in respect of which it is issued and there shall be a fee payable to the Board at the time of issue of such permit as is prescribed in the fees and charges currently in use. (6) The authorized officer may serve a notice on the owner or occupier of any premises from or alongside which an object has been attached, hung or erected in contravention of sub section (1) requiring the removal of the said object within a period specified in such notice. Any person who contravenes or fails to comply with the provisions of this section or any conditions attached to a permit issued there under or a notice served under provisions sub section (5) shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. The provisions of sub section (6) shall not apply to an advertisement permitted under any rules and regulations of the County for the time being in force or at any structure approved by the County.
68. Source of danger on roads and streets	(1) Where, in or on any land adjoining a street, there is unfenced or inadequately fenced source of danger to persons using the street, the County may by notice to the owner or occupier of the land, require him within such time (not being less than seven days) as may be specified in the notice, to execute such notice, shall be guilty of an offence. Any person who fails to comply with a notice served in pursuance of sub section (1) within the time specified in such notice, shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both.. (2) Any person who- a) in any way willfully obstruct the free passage of any public street; b) willfully or negligently damage or destroy the surface of any public street; c) damage or destroy any tree, shrub, flower, plant or grass on the land forming part of a public street; d) pull down, destroy obliterate, deface, displace or remove any property of the County or near a street;

	e) disturb, damage or destroy any barrier, fence or other erection or any trestle, ramp, stone or other material placed on a street by or by order of the County; f) willfully or negligently pull down, damage or destroy any lamp stand or bollard on a street or damage or remove any bulb or fitting attached there to; g) dig, plough, till or cultivate any public land or street without a written approval of the authorized officer; h) create any disturbances in any street or public place so as to be of annoyance to any residents or passengers or persons; i) throw or deposit or cause to be thrown or deposited any dust, refuse, garbage, animals or vegetable matter or any waste matter whether liquid or any other kind of any derelict vehicle upon any land, privately owned plot or any public place or in or upon any street or public passage; j) spit in any public place or blow his nose other than into a suitable cloth or tissue; k) loiter or importune for the purpose of prostitution; l) procure or attempt to procure a female or a male person for the purpose of prostitution or any immoral purpose; m) willfully and indecently expose their person on or in view of any street or public place; n) publicly offer for sale or distribution or exhibit to public view any profane or obscene book, paper, print, drawing, painting or presentation or sing any profane or obscene song or ballard or the use of any profane language; o) cause or allow to be at large in any street or public place any muzzled ferocious dog belonging to him or urge any dog or other animal to attack or worry or put fear in any person or animal; p) throw down or leave any orange peel, pineapple peel, banana skin or other substance likely to cause a person to fall down; q) to the inconvenience or danger of any person carry or convey any bag of lime charcoal, other offensive material, timber or any pointed or edged tools or implements not properly guarded;

	r) wash or repair or paint or cause or permit to be washed or repaired in any street or public place any car, cart, lorry or vehicle of any kind of description; s) circulate by depositing or affixing or causing to be deposited or affixed in or upon any vehicle, whether a motor vehicle or any kind standing in any street or public place or vacant plot within the county, or any handbill; t) step on or jump over any fence erected by the County; u) tout for passengers; v) smoke cigarettes in public places; w) fail to observe the zebra/pedestrian crossing or other directional sign; x) defecate or urinate on the street or any open space; shall be guilty of an offence and shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. (3) Any person who shall without lawful authority, deface any building by writing signs or other marks thereon shall be guilty of an offence and shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. (4) Any person who without statutory authority, breaks up or authorizes the breaking up of the surface of a public street without the written permission of the Board shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. (5) Any person who shall place or cause to be placed or left any vehicle or article or materials in a street in such a manner that it causes or is likely to cause an obstruction to person or vehicles using the street shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. (6) The County may remove any vehicle or article or material which has been placed or left in a street in contravention of this Bill and impound the same.

	The owner of a vehicle, article or material removed from the street in pursuance of sub section (6) shall not be entitled to recover the same until they have paid to the Board, in the case a vehicle, a fee prescribed in the fees and charges and in the case of any other article or material, for each twenty four hours or part thereof that the article or material has been impounded, a fee prescribed in the fees and charges plus the expenses incurred by the County in removing and impounding the same. Provided that if such owner does not pay the fees and expenses due within a period of sixty days from the date the vehicle, article or material was impounded, the County may sell or otherwise dispose of the same and the proceeds of such sale or disposal, if any, shall be offset against the outstanding fees and expenses, if any, incurred by the County in removing or disposing of the vehicle or article or material. (7) Any person who shall in any street or public place; (a) ignite any firework. (b) in any street or public place or in any place within the sight or hearing of any person therein; disturb the peace by quarrelling with any other person or use any violent, scurrilous or abusive language; (c) in any street public place or in place within sight or hearing of any persons therein, sing scurrilous or abusive song words whether any particularly addressed therein or not; (d) commit any nuisance in any street or public place; (e) commit any act contrary to public good and decency; (f) without County authority deface the footway or roadway by writing of other marks; (g) cut, breakdown, uproot, chop or in any other manner destroy or injure or climb any tree or shrub growing in any street or; (h) except in case of emergency, sound any motor horn, cycle bell or similar warning instrument; (i) without the consent of the County, light or maintain a fire or brazier; (j) in the central business areas as defined by any rules and

	regulations of the County for the time being in force ride or drive any animal on a footpath shall be guilty of an offence and shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both; (8) Any person who shall in or near a street discharge a missile in a manner likely to cause damage to property or danger to any person shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. (9) Any person who shall drive or cause to be driven any vehicle so loaded that vehicle loads its contents or any part thereof spill into the surface of a street shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both. (10) Any person who shall be found loitering in any of the County property other than a Street or public place or residential property, without lawful authority shall be guilty of an offence.
69. Carriage of food	(1) A person who in a street, in connection with a trade or business, conveys in or on a vehicle or who permits to be so conveyed open food in a manner liable to involve the risks of contamination shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both.. (2) The owner of any open food which is carried in contravention of sub section (1) shall be guilty of an offenceand shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both.
70. Personal cleanliness	(1) A person engaged in the handling, storage or conveyance of open food in connection with trade or business shall whilst so engaged: (a) keep as clean as may be reasonably practicable all parts of their person which may be liable to come into contact with food; (b) keep as clean as may be reasonably practicable all parts of their clothing, which are likely to come into contact with the food; (c) keep any cut or abrasion on any exposed part of their person covered with a suitable and clean waterproof dressing; (d) refrain from spitting or blowing their nose otherwise than into a suitable cloth or tissue; (e) refrain from smoking;

	(f) if the food is meat, wear a clean white garment of the colour and pattern approved by public health officer; and (g) a person who contravenes or fails to comply with the provisions of sub section (1) (a) to (f) shall be guilty of an offence and shall be liable to a fine not exceeding One Hundred thousand shillings or imprisonment for a term not exceeding nine months or both. (2) A person who has in their possession or under their control for the purpose of sale of meat, poultry which has not been inspected at a designated place as defined by the Public Health Officer or by the Medical Officer of Health or a Health Inspector and marked as having been so inspected shall be guilty of an offence and shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both.
71. General public health nuisances	(1) The following are deemed to be public health nuisances and shall be dealt with in the manner provided in Section 113 of this Bill; (a) any vessel, or other conveyance, in such a state or condition as to be injurious or dangerous to health; (b) any dwelling or premises or part thereof which is or are of such construction or in such a state or so situated or so dirty or so verminous as to be, in the opinion of the medical officer of health, injurious or dangerous to health, or which is or are liable to favour the spread of any infectious disease; (c) any street, road or any part thereof, any stream, pool, ditch, gutter, watercourse, sink, water-tank, cistern, water-closet, earth-closet, privy, urinal, cesspool, soak away pit, septic tank, cesspit, soil pipe, waste-pipe, drain, sewer, garbage receptacle, dust-bin, dung pit, refuse-pit, slop-tank, ash-pit or manure heap so foul or in such a state or so situated or constructed as in the opinion of the medical officer of health to be offensive or to be injurious or dangerous to health; (d) any well or other source of water supply or any cistern or other receptacle for water, whether public or private, the water from which is used or is likely to be used by man for drinking or domestic purposes or in connection with any dairy or in connection with the manufacture or preparation of any article of food intended for human consumption, which is in the opinion of the medical officer of health polluted or otherwise liable to render any such water injurious or dangerous to health;

	(e) any noxious matter, or waste water, flowing or discharged from any premises, wherever situated, into any public street, or into the gutter or side channel of any street, or into any watercourse, irrigation channel or bed thereof not approved for the reception of such discharge; (f) any stable, cow-shed or other building or premises used for keeping of animals or birds which is so constructed, situated, used or kept as to be offensive or which is injurious or dangerous to health; (g)any animal so kept as to be a nuisance or injurious to health; (h)any accumulation or deposit of refuse, offal, manure or other matter whatsoever which is offensive or which is injurious or dangerous to health; (i) any accumulation of stones, timber or other material if such in the opinion of the medical officer of health is likely to harbour rats or other vermin; (j) any premises in such a state or condition and any building so constructed as to be likely to harbour rats; (k) any dwelling or premises which is so overcrowded as to be injurious or dangerous to the health of the inmates, or is dilapidated or defective in lighting or ventilation, or is not provided with or is so situated that it cannot be provided with sanitary accommodation to the satisfaction of the medical officer of health; (l) any public or other building which is so situated, constructed, used or kept as to be unsafe, or injurious or dangerous to health; (m) any occupied dwelling for which such a proper, sufficient and wholesome water supply is not available within a reasonable distance as under the circumstances it is possible to obtain; (n) any factory or trade premises not kept in a cleanly state and free from offensive smell arising from any drain, privy, water-closet, earth-closet or urinal, or not ventilated so as to destroy or render harmless and inoffensive as far as practicable any gases, vapours, dust or other impurities generated, or so overcrowded or so badly lighted or ventilated (o)any factory or trade premises causing or giving rise to smells or effluvia which are offensive or which are injurious or dangerous to health (p) any noise or sound that is so loud whether caused by music

	instrument, radio, television or any such device or through some other activity whether deliberate or not in such a state or condition as to be injurious or dangerous to health; (q) any area of land kept or permitted to remain in such a state as to be offensive, or liable to cause any infectious communicable or preventable disease or injury or danger to health (r) any act, omission or thing which is, or may be dangerous to life, or injurious to health. (s)any chimney sending forth smoke in such quantity or in such manner as to be offensive or injurious or dangerous to health; and (r) any cemetery, burial-place or place of sepulchre situated or so crowded or otherwise so conducts as to be offensive or injurious or dangerous to health; (2) The author of a nuisance means the person by whose act, default or sufferance nuisance is caused, exists or is continued, whether he is the owner or occupier or both owner and occupier or any other person.
72. Parasites deemed public nuisance	For the purposes of this part- (a) all collections of water, sewage, rubbish, refuse, ordure or other fluid or solid substances which permit or facilitate the breeding or multiplication of animal or vegetable parasites of men or domestic animals, or of insects or of other agents, which are known to carry, such parasites or which may otherwise cause or facilitate the infection of men or domestic animals by such parasites; (b) any collection of water in any well, pool, gutter, channel, depression, excavation, barrel, tub, bucket or any other article, and found to contain any of the immature stages of the mosquito; (c) any cesspit, latrine, urinal, dung-pit or ash-pit found to contain any of the immature stages of the mosquito, shall be nuisances liable to be dealt with in the manner hereinbefore provided for the treatment of nuisances.
73. Protected areas	The following are deemed to be Protected areas- (a) natural recreational spaces and urban conservation areas; (b) cultural and national heritage areas and sites; (c) gazetted buildings and historical monuments; (d) hospitals and schools.
74. Licenses and permits application	(1) The owner or occupier of any premises proposing;

	(a) to establish a business or trade that is likely to attract pests or cause nuisance; or (b) to install a source of air or noise pollution, shall at least three months before the work or trade is begun or the source of pollution is installed, make an application to the department for the relevant licence or Permit, specifying the- i. the nature of the work or trade the applicant intends to start or is engaged in or the source of the pollution; ii. plans of any building or other construction intended for use by the business; iii. fuels and equipment to be used in the source creating pollution, or material which may attract pests or thing(s) that may cause nuisance; iv. details of the method to be used to- a. prevent the proliferation of pests or nuisance; b. arrest smoke, dust, grit, fumes and odour; c. control or regulate noise levels. v. height of any chimney connected to a source of air Pollution; vi. area and address in which the work or trade, or the source of pollution, attracting pests or causing public nuisance is intended to be installed (2) On receipt of an application under subsection (l), the department, if satisfied that the work or trade or the source of pollution, attracting pests or causing other public nuisance meets with its requirements on the abatement or control of the nuisance, shall within three months from receipt of an application approve the application and issue a license or permit subject to any conditions it deems fit. (3) If the department does not approve the application, it shall notify the applicant of its reasons, in writing, within three months from the date of receipt of the application. (4) Notwithstanding subsection (2) no trade which has a high potential of attracting pests or creating air or noise pollution shall be sited in a residential area. (5) Any person who builds or installs a new source of pollution in contravention of the provisions of this section or who having been licensed fails to build in conformity with the conditions contained therein

	is guilty of an offence and on conviction shall be liable to a fine not exceeding two million shillings or to imprisonment for a term not exceeding two years or to both.
75. Revocation or suspension of a license	(1) The Board may refuse to issue, or may revoke or suspend a license or permit with respect to any license or permit relating to- (a) the use of premises as a theatre, music hall, concert room or other place of entertainment, or as a restaurant or bar; (b) for the carrying on of any work or trade; on grounds that- (i) that the method adopted or proposed to be adopted by the applicant for preventing noxious or offensive vapours, gases or smells, excessive noise, the proliferation of pests or other nuisance arising from such work or trade are not efficient; (ii) that the granting of such license or the renewal thereof would cause nuisance or annoyance to persons residing in the neighbourhood. (2) Board may cancel any license or permit granted by it on any such grounds as it may by law specify and, in addition, on any of the following grounds- (a) with respect to any license, that it is contrary to the public interest for such license to remain in force; and (b) with respect to any license specified in subsection (l) (b)- (i) that the premises to which the license relates or any adjacent premises owned or occupied by the holder of the license are frequented by persons of bad character; (ii) that the continuation of such license in force would cause nuisance or annoyance to persons residing in the neighbourhood; and (c) with respect to any license for the carrying on of any work or trade- (i) that the premises used by the holder of the license have become unsuitable for the purpose; (ii) that the methods adopted by the applicant for preventing pests, noxious or offensive vapours' gases, smells, noise or other nuisance arising from the work or trade have become ineffective. (3) The Board shall inform the owner of the work, trade or premises of its

	decision under this section within 21 days of the receipt of a complaint from any interested person.
76. Period and renewal of licences	(1) A trade licence as provided for in this Bill, shall be in force for the period specified in the licence but not exceeding twelve months from the date of its issue or of any renewal of the licence. (2) A licence may, on the application of the owner of a place of business subject to this Bill and on payment of the prescribed fee be renewed from time to time. (3) The Board may, in its discretion, refuse to renew a licence.
77. Permitted operations	The following operations shall be permissible without an application, provided that they are not used for the disposal of refuse; (a) firefighting and back-burning to control or suppress wildfires; (b) firefighting rehearsals or drills conducted by fire service agencies; (c) traditional and cultural burning of grasslands for purposes of farming; and (d) burning for purposes of protection of public health.
78. Board to order inspection	(1) The Board may, through an authorized officer, at any reasonable time carry out the inspection of- (a) a vehicle releasing visible exhaust emissions; (b) any waste incinerator or fuel burning equipment; (c) any source of air or noise pollution; (d) any processes generating emissions; (e) any market, store, dumpsite work or trade which due to its nature has the potential to attract pests, odour or other nuisance; (f) any place which is the subject of a complaint under this part. (2) Where an inspection under this section indicates the owner or person in control of any work, trade machinery or vehicle has committed a breach of any conditions imposed on the license, the department shall suspend the license until such time the breach has been rectified. (3) Where an inspection under this section indicates the owner or person in control of any work, trade machinery or vehicle has committed a breach of any conditions imposed on the license and such breach poses a danger to the public, the department shall, depending on the seriousness of the danger posed to the public either: (a) cancel the license; or (b) suspend the license until such time the breach has been rectified and the danger to the public no longer exists.

	(4) Any person who contravenes the provisions of this section commits an offence and shall on conviction be liable to a fine not exceeding two million shillings or to a term of imprisonment not exceeding two years. (5) The Board may in addition to any penalty imposed under Subsection (4) demand the person repair any damage that may have occurred due to the breach committed under (3).
79. Derelict buildings	(1) Where an authorized officer is of the opinion that the continued use of a building or place of business in a particular manner constitutes a danger to the public, the authorized officer shall direct the licensee or his agent or employee in charge of the premises or place of business to take such action as the authorized officer thinks reasonably necessary to remedy the situation. (2) If the licensee or person so directed under subsection (1) fails to take that action within the time allowed for that purpose by the authorized person, the authorized person shall, by notice in writing addressed to the licensee and served personally on the licensee or his agent or employee in charge of the place business, close those premises or place of business pending the decision of the department. (3) The authorized officer shall immediately inform the department of his actions giving the reasons thereof (4) The license in respect of premises or place of business closed under subsection (2) shall be deemed to have been suspended until the department has made a decision under subsection (5). (5) The department shall, within seven days after being of the closure under subsection (3) consider whether the licence in respect of those premises should be reinstated, suspended, cancelled or varied and shall inform the licensee of its decision, in writing, within fourteen days. (6) Any person aggrieved by the decision of the department to suspend, cancel or vary a license may appeal to the County Executive Member.
PART IX- PROVISIONS RELATING TO ADMINISTRATION AND TAX WAIVERS	
80. Taxpayer's obligation to keep records	(1) A taxpayer must make and keep such records as Payment Receipts, Licenses, Invoices, Bonds and Demand Notices for a period of at least

	two years after the completion of the financial year to which they relate. (2) The Board may, by notice in writing, give to a taxpayer and direct the taxpayer as to the records the taxpayer is required to make and keep. (3) If a taxpayer fails to comply with subsection (1) or a notice under subsection (2), the taxpayer is guilty of an offence and on conviction to a fine not exceeding, in the case of an individual, fifty thousand shillings; and in the case of a company two hundred thousand shillings or imprisonment for a term not exceeding twelve months or both.
81. Providing Information	(1) For the purposes of determining the liability of a taxpayer to pay a rate, tax, fee or charge under this Bill, the Board may, by notice in writing, given to taxpayer require the taxpayer to— (a) provide the Board with such information as the Board requires; and (b) Attend and give evidence before the Board. (2) Any person who fails to comply with a notice under subsection (1) is guilty of an offence and is liable on conviction to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding six months or both.
82. Access, Inspection and other powers	(1) For the purpose of determining the liability of a taxpayer to pay a rate, tax, fee or charge payable under this Bill, the Board has full and free access to any premises of, or in the custody or control of, a revenue payer and may, at all reasonable times exercise the following powers— (a) enter and inspect those premises and any goods in the premises, including opening any packaging or containers that may contain goods; (b) take copies of any books, accounts, records and other documents in the premises and retain all copies taken. (2) If the Board is of the view that it is impractical to exercise any of the powers under paragraph (1) (a), or (b), the Board may remove the items referred and transfer them to their offices for such time as is reasonably necessary to determine a taxpayer's liability to pay as under Section 8. (3) A taxpayer must give all reasonable assistance to the Board so as to

	allow them to exercise their powers under this section. (4) Any person who— (a) fails or refuses to provide access to premises required by the Board; or (b) obstructs or hinders the Board in the discharge of its duties under paragraph (1) (a), or (b); the person is guilty of an offence and is liable on conviction to a fine not exceeding two hundred thousand shillings or to an imprisonment term not exceeding one year or to both. (5) The Board may take into its possession any property that may be required as evidence in court proceedings under this Bill or any other revenue law.
83. Tax incentives and reliefs	(1) The Executive Committee may waive or vary fees or charges payable to the County and the same shall constitute tax incentives and reliefs. (2) No tax may be waived except in the manner provided for in this Bill, applicable national legislation or any other Act of the County Assembly.
84. Waiver of taxes	(1) The Executive Committee may on a recommendation made under subsection (3) waive or reduce a rate, tax, fee or charge that is imposed or payable under a revenue law. (2) An application to waive or reduce a rate, tax, fee or charge that is imposed or payable under a revenue law must be made in writing to the Board. (3) The Board may recommend that the rate, tax, fee or charge the subject of the application be waived or reduced if they are satisfied that— (a) the applicant would suffer severe financial hardship if the rate, tax, fee or charge were not waived or reduced; (b) it is not cost effective to take measures to recover the rate, tax, fee or charge; (c) the waiver or reduction is for the purpose of encouraging the applicant to pay amounts outstanding to the county government; (d) the waiver or reduction would be in the public interest as the same encourages innovation and manufacturing that create employment and other economic opportunities to the local populace;

	(e) grounds of equity or other good cause exist that make it expedient to waive or reduce the rate, tax, fee or charge; (f) an order of a court is in force that specifies the imposition or payment of a rate, tax, fee or charge at a lower rate or amount than is provided for in the revenue law under which the rate, tax, fee or charge is imposed or payable. (4) A recommendation under subsection (3) must be in writing and must— (a) specify the rate, tax, fee or charge that is waived or the amount of the reduction of the rate, tax, fee or charge; (b) specify the person or body to whom the waiver or reduction applies; and (c) set out the reasons for the recommendation. (5) Within 14 days after making a decision on the viability of a recommendation under subsection (3), the Executive Member shall cause a copy of the decision to be provided to the Executive Committee and the application together with a statement of the reasons for the decision if in the opinion of the Executive Member the request for waiver has merit. (6) A person or body granted a waiver or reduction of a rate, tax, fee or charge is not subject to any collection or enforcement procedure in respect of the rate, tax, fee or charge that is waived or the part of the rate, tax, fee or charge that is reduced. (7) The Executive Member must cause— (a) a public record of each waiver or reduction to be maintained together with the reason for the waiver or reduction; and (b) within 90 days or such other prescribed period after the end of each year, the Auditor-General to be notified of any waiver or reduction made for that year. (8) A county public officer within the meaning of the County Governments Act 2012 or any other prescribed office holder may not be excluded from the payment of a rate, tax, fee or charge by reason of their office or the nature of their work.

85. Tax Waivers Administration	(1) The Executive Member with the approval of the Executive Committee and the County Assembly may, where they deem it appropriate waive the payment of any tax, fees or other payment due to the county. (2) The power of the Executive Member to waive tax shall be exercisable, in respect of every tax in this Bill in the following circumstances— (a) where the waiver is for purposes of encouraging defaulting taxpayers to pay such amount as may be required to enable the county recover part of the amount owing from the defaulting taxpayers; (b) where, in the opinion of the Executive Member, there exist such compelling circumstances that make it equitable, expedient and in the interest of the financial advantage to the county that the waiver be made; and (c) For any other public interest reason that the Executive Member deems it fit to issue a waiver of tax, fees or payments due to the County. (3) Where the Executive Member intends to waive any tax, they shall publish such intention in the Gazette not less than fourteen days before the intended date of the waiver. (4) The notice referred to in subsection (3) shall indicate the reasons for the intended waiver and shall invite comments from the public on the intended waiver.
86. Waivers to be published	Every waiver shall be published in the Gazette not more than fourteen days after it is granted.
87. Report of waivers	The Executive Member shall in respect of every waiver of tax, fees or payments— (a) Maintain a public record of each waiver together with the reason for the waiver; and (b) Report to the Auditor-General and the County Assembly, each waiver, and the reason for it.
PART X-OBJECTION AND APPEAL	
88. Notice of Objection	Where a person considers that he is not liable to taxation under a revenue law or disputes liability for the amount assessed against him or her, he or she may, within fourteen days of the date of service or mailing of the notice of assessment serve on the Board a notice of objection setting out the reasons for the objection

	and all the relevant facts.
89. Service of notice	A notice of objection is sufficiently served if it is delivered to the office of the Board or sent by registered mail addressed to the Board.
90. Reconsideration	The Board shall, within 30 days of receipt of the notice of objection, reconsider the assessment or estimate and vacate, confirm or vary it, and he or she shall thereupon notify the objector of his or her decision by registered mail or other means and channels that have been approved and prescribed by the Laws of Kenya with respect to service.
91. Appeal to High Court	If the taxpayer or collector is dissatisfied with the decision of the Board, under section 90 he or she may, within thirty days from the date of mailing of the decision, appeal to the High Court.
92. Payment of tax not postponed by appeal	Neither the giving of a notice of objection or a notice of appeal by any person nor any delay in the hearing of an appeal shall in any way affect the due date, the interest or penalties, or any liability for payment provided under this Bill or a revenue Act, in respect of any moneys due and payable to the county government that are the subject matter of the objection or appeal, but in the event of the estimate of the Board being set aside or reduced on appeal, the county Executive Member shall refund the amount or excess amount which has been paid to the county government and any additional interest or penalty paid thereon.
PART XI- ENFORCEMENT	
93. Authorized officers	(1) The Executive Member shall, appoint, any person or class of persons to be authorized officers for purposes of this Bill. (2) The Executive Member shall issue a certificate of appointment to every person appointed under this section. (3) Notwithstanding the provisions of this section, the following officers shall be deemed to be authorised officers for the purposes of this Bill- (a) public health officers appointed under the Public Health Act; and (b) officers appointed as enforcement officers in the County, under the National Police Service Act, Standards Act, Weights and Measures

	Act and Anti-Counterfeit Act; or (c) any other person upon whom any written law vests functions of the maintenance of law and order.
94. Places authorized officers may enter.	(1) For the purposes of ensuring compliance with this Bill, an authorized officer may, at any reasonable time, enter any place in which the officer believes on reasonable grounds that any person or persons is in any way contravening the provisions of this Bill. (2) An authorized officer entering any premises under this section shall, if so required, produce for inspection by the person who is or appears to be in charge of the premises the certificate issued to them under this Bill. (3) Any person preventing or obstructing the entry of any officer or authorized officer under subsection (1) commits an offence. (4) If an authorized officer under subsection (l) is satisfied that any premises or place of business is being used contrary to the provisions of this Bill or of any rule, licence or permit issued under this Bill, they shall give a notice in writing to the owner ordering that the situation be remedied within such period as is indaicated in the notice. (5) Pursuant to Article 24(2) of the Constitution, the right to privacy set out in Article 31 of the Constitution is limited to the extent specified in this section for the purpose of ensuring compliance with County regulations and controls, by ensuring fair and ethical business practices related to revenue administration as specified in this Bill.
95. Distress orders	(1) An authorised officer may issue an order (referred to as a "distress order"), in writing, for the recovery of an unpaid tax by distress and sale of the movable property of a taxpayer. (2) A distress order shall specify— (a) the taxpayer against whose property the order is issued; (b) the amount of the unpaid tax liability; (c) the property against which the distress proceedings are to be executed; and (d) the location of the property against which the distress proceedings are to be executed. (3) For the purposes of executing a distress order, the authorised officer may— (a) at any time, enter any house or premises described in the distress order to secure the property that is subject to the proceedings; (b) at the cost of the taxpayer, engage such persons as the authorised

	officer considers necessary to assist in the execution of the distress order; and (c) require a police officer to be present while the distress order is being executed. (4) A police officer to whom subsection (3)(c) applies shall comply with the requirement to be present when the distress order is being executed. (5) The property that is the subject of the distress order— (a) shall be identified by attaching a notice stating the property has been impounded for failure to comply with a tax obligation; and (b) shall be kept at the premises where the distress is executed or at any other place that the authorized officer may consider appropriate, at the cost of the taxpayer. (6) When the taxpayer does not pay the tax liability described in the distress order, together with the costs of the distress proceedings— a. in the case of perishable goods, within the period that the authorized officer notifies the taxpayer in writing as reasonable having regard to the condition of the goods; or b. in the case of other personal property, within ten days after the property has been secured by the authorized officer under subsection (5), the property that is the subject of the distress order may be sold by public auction or private treaty as the authorized officer may direct. (3) The authorized officer shall apply the proceeds of sale of the property that is the subject of the distress order towards the cost of taking, keeping, and selling the property with the balance, if any, applied in the following order— (a) in payment of the unpaid tax due by the taxpayer; (b) the remainder of the proceeds, if any, shall be paid to the taxpayer. (4) When the proceeds of disposal of the property that is the subject of the distress order is less than the total of the taxpayer's unpaid tax and the cost of taking, keeping and selling the property, the authorized officer may initiate proceedings to recover the shortfall. (5) For the purpose of subsection (8), the unpaid amount of the cost of taking, keeping and selling the property that is the subject of the distress order shall be treated as a tax payable by the taxpayer. (6) This section applies when a taxpayer is, or will become liable to pay a tax and— (a) the tax is unpaid tax; or (b) the authorized officer has reasonable grounds to believe that the taxpayer will not pay the tax by the due date for the payment of the tax.
96. Power to collect revenue from	(1) The authorized officer may, in respect of the taxpayer and by notice in

person owing money to a taxpayer	writing, require a person (referred to as the "payer")— (a) who owes or may subsequently owe money to the taxpayer; (b) who holds or may subsequently hold money, for or on account of, the taxpayer; (c) who holds or may subsequently hold money on account of some other person for payment to the taxpayer; or (d) who has authority from some other person to pay money to the taxpayer, to pay the amount specified in the notice to the authorized officer, being an amount that shall not exceed the amount of the unpaid tax or the amount of tax that the authorized officer believes will not be paid by the taxpayer by the due date. (2) When a notice served under subsection (2) requires a payer to deduct a specified amount from a payment of a salary, wages or other similar remuneration payable at fixed intervals to the taxpayer, the amount required to be deducted by the payer from each payment shall not exceed twenty per cent of the amount of each payment of salary, wages, or other remuneration (after the payment of income tax). (3) This section shall apply to a joint account when— (a) all the holders of the joint account have unpaid tax liabilities; or (b) the taxpayer can withdraw funds from the account (other than a partnership account) without the signature or authorization of the other account holders. (4) A payer shall pay the amount specified in a notice under subsection (2) by the date specified in the notice, being a date that that does not occur before the date that the amount owed by the payer to the taxpayer becomes due to the taxpayer or held on the taxpayer's behalf. (5) When a taxpayer who has been served with a notice under subsection (2) fails to comply with the notice by reason of a lack of monies held by the payer on behalf of, or due by the payer to the taxpayer, the payer shall notify the authorized officer in writing within seven days of receiving the notice, setting out the reasons for the payer's inability to comply. (6) When the authorized officer is notified by a payer under subsection (6) that the payer is unable to pay the amount due, the authorized officer shall within a period of thirty days, in writing to the payer— a) accept the notification and cancel or amend the notice issued under subsection (2); or b) reject the notification. (7) The authorized officer shall notify the payer in writing of a revocation or amendment of a notice given under subsection (2) where the taxpayer pays the whole or part of the tax due or has made an arrangement satisfactory to the authorized officer for the payment of the tax.

	(8) The authorized officer shall serve the taxpayer with a copy of a notice served on a payer under this section. (9) A payment made by a payer to the authorized officer in accordance with a notice issued under this section is treated as having been made on behalf of the taxpayer and shall discharge the payer of any liability to the taxpayer or any other person. (10) The authorized officer shall credit any amount paid by a payer under this section against the tax owed by the taxpayer. (11) The authorized officer may require, in writing, any person, within a period of at least thirty days, to provide a return to the authorized officer showing any monies which may be held by that person for a taxpayer referred to in subsection (1) or monies held by that person which are due to a taxpayer referred to in subsection (1). (12) A taxpayer who without reasonable cause fails to comply with a notice or a requirement by the authorized officer under this section shall be personally liable for the amount specified in the notice or requirement
97. Power to Set-off County Debts with Revenue	(1) The Executive Member may on recommendation of the Board or an authorized officer recommend a set-off of monies due to third parties or a revenue payer from the County Government with monies due the County Government from such third party or revenue payer. (2) A Notice of the intention to set-off under clause (2) shall be issued by the Board to the Third party or revenue payer and such notice shall indicate- (a) The amount due to the County from the Revenue payer. (b) The amount due to the Revenue payer by the County Government. (c) The date upon which the setoff shall be effected. (3) Upon expiring of the period indicated in the Notice issued under Section 103(ii)the setoff shall be deemed to have been effected and the Board shall furnish the Third-Party Revenue Payer and County Government with a Statement of account indicating the surplus or shall fall within 14 days of the set-off.
98. Powers of officers.	In carrying out an inspection in any place pursuant to this Bill, an authorized officer may— (a) examine anything referred to under this Bill; (b) require any person in such place to produce for inspection, in the manner and form requested by the officer, the thing; (c) open or require any person in the place to open any place of abode, kennel, container or thing found in the place that the officer believes on reasonable grounds contains the thing;

	(d) conduct any test or analysis or take any measurements; or (e) require any person found in the place to produce for inspection or copying, any written or electronic information that is relevant to the administration or enforcement of this Bill.
99. Use of records.	In carrying out an inspection in a place, an authorized officer may- (a) use or cause to be used any computer system in the place to examine data contained in or available to the computer system that is relevant to the administration or enforcement of this Bill; (b) reproduce the data in the form of a print-out or other intelligible output and take it for examination or copying; (c) use or cause to be used any copying equipment in the place to make copies of any data, record or document; and (d) scrutinize any other record system in use in that place.
100. Entry of dwelling place.	Where an Authorized officer has been hindered from the right to enter in a dwelling place, the authorized officer may exercise his powers under Section 93 and Section 98 and proceed to enter the dwelling place without the consent of the occupant and accompanied by a police officer.
101. Court to issue warrant.	(1) Upon an ex-parte application, a magistrate or judge of the High Court, may issue a warrant authorizing the authorized officer named in the warrant to enter and inspect a dwelling place, subject to any conditions specified in the warrant, if the magistrate or judge is satisfied by information on oath that – (a) the dwelling place is a place referred to in section 97; (b) entry to the dwelling place is necessary for the administration or enforcement of this Bill; and (c) the occupant does not consent to the entry, or that entry has been refused or there are reasonable grounds for believing that it will be refused. (2) The time of such entry shall be between six o'clock in the forenoon and six o'clock in the afternoon of any day of the week.
102. Use of force.	An authorized officer executing the warrant issued under section 98 shall not use force unless such officer is accompanied by a police officer and the use of force is specifically authorized in the warrant.

103. Inspection report	An authorized officer who carries out an inspection under this Bill shall make a preliminary report immediately upon completion of the inspection in a prescribed format, a copy of which shall be retained in the premises.
104. Offences by an Authorized Officer.	An Authorized Officer of the County Government having a duty to perform under this Bill who- (a) interferes with any process or person under this Bill, so as to defeat the provisions, requirements or purposes of this Bill; (b) where required under this Bill to perform a function, or to give effect to the provisions of this Bill, fails to perform such a function; (c) without reasonable cause omits to do something in breach of their duty under this Bill; (d) wilfully contravenes the provisions of this Bill to give undue advantage or favour to another person; or (e) fails to prevent or report to the County Government or any other relevant authority, the commission of an offence committed under this Bill Shall be subjected to disciplinary procedures and shall be dealt with as per the Disciplinary Procedure Manual for the public service.
105. Assistance of officers.	(1) The owner of a place inspected by an authorized officer under this Bill or the person in charge of the place and every person found in the place shall — (a) provide all reasonable assistance to enable the authorized officer to carry out his duties under this Bill; and (b) furnish the authorized officer with such information as the officer reasonably requires for the purpose for which entry into the place has been made. (2) The inspecting agent in subsection (1) shall issue the respective inspection completion and certification certificate once satisfied with the inspection.
106. Seizure.	(1) During an inspection under this Bill, an authorized officer may, in addition to the avenues provided in this Part, seize anything by means of which or in relation to which the officer believes, on reasonable grounds, that this Bill has been contravened and a full inventory thereof shall be made at the time of such seizure by the officer.

	(2) The authorized officer may direct that anything seized be kept or stored in the place where it was seized or that it be removed to another place. a. Unless authorized by an officer, no person shall remove, alter or interfere in any manner with any other thing seized.
107. Order for restoration.	(1) The Revenue Board may order that the confiscated goods or things be restored immediately to the applicant if, on hearing the application, the Revenue Board Arbitration Committee is satisfied that- (a) the applicant is entitled to possession of the goods or thing seized; and (b) the thing seized is not and will not be required as evidence in any proceedings in respect of an offence under this Bill. (2) Where upon hearing an application made under subsection (1) the Revenue Board Arbitration Committee is satisfied that the applicant is entitled to possession of the thing seized but is not satisfied with respect to the matters mentioned in paragraph (b) of subsection (1), the Revenue Board Arbitration Committee may order that the goods or thing seized be restored to the applicant on the expiration of one hundred and eighty days from the date of seizure if no proceedings in respect of an offence under this Bill have been commenced before that time.
108. Nature of offences.	Offences under this Bill, shall be cognizable offences.
109. Offences by partnership or bodies corporate	(1) Any act or omission which is an offence under this Bill or any rules made hereunder shall, if done by a body corporate, be deemed to be an offence committed by every director, secretary or manager of the body corporate unless proved that the offence was committed without consent or connivance and that he exercised all such diligence to prevent the commission of the offence as they ought to have exercised having regard to the nature of their functions and the circumstances of the case. (2) If an offence under this Bill or any rules made hereunder is committed by a partner in a firm, every person who, at the time of the commission of the offence, was a partner in that firm, or was purporting to act in that office shall be deemed to have committed the offence unless there is proof that the offence was committed without their consent or connivance and that they exercised all such diligence to prevent the commission of the offence as they ought to have exercised having regard to the nature of their functions and the circumstances of the case. (3) In any prosecution for an offence under this Bill, it shall be sufficient proof of the offence to establish that the offence was committed by an employee or agent of the accused. (4) Any act done or omitted to be done by an employee in contravention of

	any of the provisions of this Bill shall be deemed also to be the act or omission of the employer, and any proceedings for an offence arising out of such act or omission may be taken against both the employer and the employee.
110.Nature of evidence in proceedings.	(1) In any prosecution for an offence under this Bill, a copy of any written or electronic information obtained during an inspection under this Bill and certified to be a true copy thereof shall be admissible in evidence and shall, in the absence of evidence to the contrary, be proof of its contents. (2) Subject to this Part, a certificate or report purporting to be signed by an officer stating that the officer analysed anything to which this Bill applies and stating the results of the analysis, shall be admissible in evidence in any prosecution for an offence under this Bill without proof of the signature or official character of the person appearing to have signed the certificate or report. (3) The certificate or report may not be received in evidence unless the party intending to produce it has, before the trial, given the party against whom it is intended to be produced notice of not less than seven days of that intention together with a copy of the certificate or report. (4) The party against whom the certificate or report provided for under subsection (3) is produced may, with leave of the court, require the attendance of the officer for purposes of cross examination. (5) In a prosecution for a contravention of this Bill- (a) information on an identification tag indicating that the thing is licensed is, in the absence of evidence to the contrary, proof that the thing is licensed; and (b) a name or address on an identification tag purporting to be the name or address of the person who owns the thing is, in the absence of evidence to the contrary, proof that the thing is owned by that person.
PART XII– MISCELLANEOUS PROVISIONS	
111.Personal liability	No matter or thing done by an authorized officer, employee or agent of the Executive Member shall, if the matter or thing is done in good faith while executing the functions, powers or duties under this Bill, will not render the member, officer, employee or agent personally liable for any action, claim or demand whatsoever.
112.Prosecution of Matters	The County Government shall liaise with the Office of the Director of Public Prosecution to provide special prosecutors to prosecute matters for and on behalf of the County Government under this Bill.

113.General penalty.	(a) Where a person contravenes any provision of this Bill where no specific penalty is provided, the person shall be guilty of an offence and shall upon conviction be liable to a fine not exceeding five hundred thousand or imprisonment for term not exceeding two years or both. (b) A person assaults a public officer or a person duly authorized under this Bill to carry out a mandated task as per this Bill, the person shall be liable upon conviction to a fine not exceeding one hundred thousand shillings; or to imprisonment for the term not exceeding six months or to both
114.Savings.	(1) For the avoidance of doubt, the national laws on matters relating to traffic shall apply within the county to the extent of the functions of the national government. (2) Any license or permit in force before the commencement of this Bill, shall be deemed to have continued in force, subject to subsection (3), on and after that date as if it were a license or permit granted under this Bill, and any fees or charges payable to any local authority in respect of that permit shall be payable to the county government. (3) The license or permit referred to in subsection (2) shall continue to be in force— a) Until the expiry of the term of such license of permit; or b) where the holder of the license or permit has applied for a trade license under this Bill within that period, until the license is granted or refused, or the application is withdrawn, whichever occurs first.
115.Regulations.	(1) The Executive Member may make Regulations for the better carrying out of the objects and purpose of this Bill. (2) prejudice to the generality of subsection (1), the Regulations may be made for the following purposes– (a) the payment of license fees, including additional fees for non-payment or late payment; (b) the exemption, waiver or reduction of license fees, if any; (c) prescribing fees for services; (d) prescribing forms; (e) publication and service of notices and other documents; (f) the transfer or assignment of trade licenses and different categories of trade licenses; (g) the procedure of application for tax waivers and where any payment of tax is due, the time within which waivers may be applied for;

	(h) the requirements with respect to documentation that may be required with the applications for tax waivers; (i) regulating the use of markets and market buildings; (j) prescribing, and regulating the pattern, description and use of, weighing or measuring instruments to be used by persons selling marketable commodities in any market; (k) preventing nuisances and obstructions in public markets, and for maintaining cleanliness therein and on the approaches thereto; (l) prescribing the goods that may be sold in any public market; (m) for fixing, regulating and collecting stallages or charges in any public market; (n) for the inspection and examination of marketable commodities sold or offered for sale in any market; (o) for maintaining order and preventing disturbances in a public market; and (p) for excluding or removing from public markets any person suffering from any infectious or contagious disease

SCHEDULES
FIRST SCHEDULE
(Section 93, 96 and 98)
POWERS OF AUTHORIZED OFFICERS

1. An authorized officer may––

(a) enter any premises for the purposes of––

(i) granting or renewing a trade license; or

(ii) finding out whether the holder of a trade license is complying with the conditions of the license, or this Bill or the rules made under this Bill;

(b) search the premises or any part of the premises;

(c) inspect or examine anything in or on the premises; seize anything that may afford evidence of the commission of an offence against this Bill;

(d) take extracts from, and take copies of, any documents in or on the premises; take into or onto the premises such persons, equipment and materials as the authorized officer reasonably requires for the purpose of exercising any of the powers mentioned in paragraphs (a) to (e); and

(e) Require the holder of the license, or any person in or on the premises, to give to

the authorized officer reasonable assistance in relation to the exercise of any of the powers mentioned in paragraphs (a) to (f).

SECOND SCHEDULE
SCHEDULED PRODUCE

(Section 41)

1. Banana
2. Beans
3. Carrots
4. Cassava
5. Cereals
6. Coffee
7. Cucumber
8. Eggs
9. Fruits
10. Ground nuts
11. Log
12. Maize
13. Mangoes
14. Milk
15. Onions
16. Pawpaw
17. Peas
18. Potatoes
19. Processed fresh milk
20. Sugar cane
21. Sweet potatoes
22. Tea leaves
23. Timber
24. Tobacco
25. Tomatoes
26. Vegetables

THIRD SCHEDULE

PART I

(Section 51 and 52)

1) Licenses for commercial activity

(a) A license under section 51 shall not entitle the regular trader to carry out such activity unless, in relation to a specific open-air market, the regular trader has been given the authorization by the Board.

(b) A regular trader shall not possess more than one authorization for a post in a market that operates in the same day and time.

(c) A regular trader using a motor vehicle to carry on their commercial activity shall have premises available where to garage the motor vehicle and store their goods.

(d) The address of the premises used for the purpose of applying for a license shall be clearly indicated on the application.

(e) A regular trader shall notify the Board about any change in the vehicle or garage within ten working days after the change occurs.

(f) No application shall be accepted and processed by the Board if the address of the garage or any other addresses for the store where goods are to be stored is not given.

(g) The Board shall have the right to inspect such premises and to demand any documentation that proves the ownership of the premises when the application indicates the use of such premises by more than one licensee.

(h) The Board may deny issuance of a license if it makes a conclusion that such premises is not used as a store or garage by the applicant.

(i) The license issued by the Board shall indicate the regular trader either as a non-food license trader or as a food related items license trader.

(j) In the case that the commercial activity concerns the selling of food items, prior approval by the county public health authorities must be obtained.

2) Car boot sales.

An application for a license under this Part shall contain the following information-

(a) the name of the applicant;
(b) the designated area where the car boot sale will be held; and
(c) the date when the car boot sale will be held.

3) Selling by Busking

A person who sells by busking shall be subject to the following conditions;

(a) That an application by a busker who in any street, produces on site and sells a work of art on site, is filed on the appropriate form with the Board;
(b) That the place where the busker stops to sell their goods is at least five meters of walking distance away from the entrance of any commercial premises;
(c) For purpose of paragraph (b), a fixed kiosk is considered to be a commercial premise;
(d) That no selling by busking can be performed in the precincts of any hotel or shopping complex if not written permission from the management;
(e) That no objects are placed on the pavement; and
(f) That no nuisance or inconvenience is caused to the neighbours or passers-by

PART II- PROHIBITED GOODS AND PRESCRIBED GOODS

(Section 56 and 57)

1) Prohibited goods include but are not limited to–

(a) Hides and skins;
(b) Live animals other than poultry and fish within stalls provided;
(c) Fresh meats and offal except within a market stall or shop licensed as a butcher's shop;
(d) Fresh fish except within a fish stall or shop licensed;
(e) Food which has been cooked or otherwise prepared for immediate consumption except within the licensed eating place;
(f) All counterfeit or copied goods;
(g) Illegal drugs and alcohol;
(h) Home butchered meat, poultry;
(i) Wild game meat;
(j) Weaponry;
(k) Poison or other toxic substance; and
(l) Quarantined crops and seeds

2) Prescribed goods include but not limited to–

(a) Dairy
(b) Fish
(c) Plants and plant products
(d) Eggs
(e) Meat and meat products
(f) Grains
(g) Animal food
(h) Organic produce
(i) Fresh fruits and vegetables
(j) Dried fruits

(k) Pharmaceuticals (raw animal material)
(l) Charcoal

a) A trader shall maintain with respect to the prescribed goods sold or offered for sale by the vendor the information and for the period prescribed by the Act.

b) Before a trader sells or offers for sale prescribed goods at a public market the trader shall provide to the operator of the public market the information required to be maintained pursuant to subsection (2).

c) A market operator shall not operate a public market at which prescribed goods are sold or offered for sale unless the information required to be maintained by a trader pursuant to this section has been provided to the operator.

d) A trader or market operator shall not falsify, obliterate or destroy the information required to be maintained pursuant to this schedule.

MEMORANDUM OF OBJECTS AND REASONS

The County Government of Laikipia seeks to regulate the various revenue administration measures within the purview of its powers and functions.

The principal objective of this Bill is to give effect to the Fourth Schedule of the Constitution, to provide for the general administration, collection of certain levies and fees, enforcement of the laws relating to revenue raising measures. Additionally, the Constitution requires the County Government to take legislative, administrative and measures to ensure that revenue raising measures adhere to the principles of financial management. The Bill thus seeks to establish a legal framework to facilitate this process which will give effect to the Counties revenue administration and management measures.

The structure of the Bill is as follows:

Part I of the Bill provides for preliminary provisions.

Part II provides for provisions relating to Revenue Payment, Liability and Assessment.

Part III provides for matters relating to Trade Licensing (Single Business Permit)

Part IV provides for matters relating to parking areas, clamping and obstruction.

Part V provides for matters relating to outdoor advertisements and application of advertising Act.

Part VI provides for matters relating to mining and agricultural CESS on any kind of agricultural crop produce within the County.

Part VII provides for matters relating to trade and markets.

Part VIII provides for matters relating to public nuisance.

Part IX provides for matters relating to administration and tax waivers.

Part X provides for matters relating to objection and appeal.

Part XI provides for matters relating to enforcement.

Part XII contains miscellaneous provisions such as the power of the executive member to make Regulations under the Act.

The enactment of this Bill shall occasion additional expenditure of public funds to be provided for in the estimates.

The Bill also provides for various Schedules in furtherance of the Bill.

Dated the ……. day of …….……. 2021

……..
(name)……..
Chairperson (committee name),…….