

SPECIAL ISSUE

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REPUBLIC OF KENYA

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MANDERA COUNTY BILLS, 2026

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CONTENT

Bill for Introduction into the County Assembly of Mandera—	PAGE
The Mandera County Tax Waivers Administration Bill, 2026.....	1

**THE MANDERA COUNTY TAX WAIVERS ADMINISTRATION
BILL, 2026**

ARRANGEMENT OF CLAUSES

Clause

PART I—PRELIMINARY

- 1—Short Title.
- 2—Interpretation.
- 3—Purpose of the Act.

**PART II—AUTHORITY TO WAIVE TAX AND ADMINISTRATION
OF TAX WAIVERS**

- 4—No tax waiver except in the manner legislated
- 5—Authority of the Executive Committee Member to waive taxes, e.t.c
- 6—Waiver to be Published
- 7—Report of Waivers
- 8—Records of Waivers
- 9—No waiver for State and public officers

PART III—MISCELLANEOUS

Regulations

**THE MANDERA COUNTY TAX WAIVERS ADMINISTRATION
BILL, 2026**

A Bill for

AN ACT of the County of Assembly of Mandera to provide for the regulation and administration of tax waivers; to give effect to Article 210 of the Constitution and for connected purposes

ENACTED by the County Assembly of Mandera, as follows —

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Mandera County Tax Waivers Administration Act, 2026.

Interpretation

2. In this Act, unless the context otherwise requires—

“Executive Committee Member” means the County Executive Committee Member responsible for matters relating to Finance;

“County Assembly” means the County Assembly of Mandera;

“County Government” means the County Government of Mandera;

“Tax” includes any revenue or licensing fee payable by any person to the County Government whether it has become due or not; and

“Tax Waiver” includes the forbearance of tax collection, partial or full remission, spreading out payment in respect of tax already accrued and any variation of the amount due or interest of penalty due on any amount owing to the County Government.

Purpose of the Act

3. The purpose of this Act is to —

- (a) give further effect to Article 210 of the Constitution as regards tax waivers and the administration thereof;
- (b) ensure transparency in the administration of taxes and other revenue, in particular in the waivers thereof; and
- (c) provide for the procedure applicable to and requirements for tax waivers.

**PART II—AUTHORITY TO WAIVE TAX AND ADMINISTRATION
OF TAX WAIVERS**

No tax waiver except in the manner legislated

4. No tax may be waived except in the manner provided for in this Act, any applicable national legislation or any other Act of the County Assembly of Mandera.

Authority of the Executive Committee Member to waive taxes, etc.

5. (1) The Executive Committee Member may, where he or she deems it appropriate, waive the payment of any tax due to the County Government.

(2) The power of the Executive Committee Member to waive tax shall be exercisable, in respect of every transaction, with the written approval of the Governor, but in any case, only in the following circumstances—

- (a) where the waiver is for purposes of encouraging defaulting tax payer to pay such amount as may enable the county government recover part of the amount owing from the defaulting payer;
- (b) where in the opinion of the Executive Committee 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; or
- (c) for any other public interest reason, in consultation with the Governor.

(3) A person may apply to the Executive Committee Member for waiver of a tax or licensing fee payable to the County Government.

(4) An application made under sub section (3) shall be in writing and addressed to the Executive Committee Member.

(5) The Executive Committee Member may approve or reject the application made under sub section (3).

(6) The Executive Committee Member shall within fourteen days after making the decision in sub section (5) inform the applicant of the outcome of the decision relating to their application.

(7) A person or body granted waiver of a tax or licensing fee is not subject to any collection or enforcement procedure in respect to the waived tax or licensing fee.

Waiver to be published

6. (1) Where the Executive Committee Member intends to waive any tax, he or she shall publish such intention in the *Gazette* not less than fourteen days before the intended date of the waiver.

(2) The notice referred to in sub section (1) shall indicate the reasons for the intended waiver and shall invite comments from the public on the intended waiver

Report of waivers

7. Every waiver shall be reported to the County Assembly and published in the *Gazette* not more than fourteen days after it is granted.

Records of waiver

8. Pursuant to the Article 210 of the Constitution, the Executive Committee Member shall in respect of every waiver of tax or licensing fee—

- (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.

No waiver for State and public officers

9. The Executive Committee Member shall not waive tax or licensing fees or authorize the exclusion of a state officer or public officer from payment of tax or fees by reason of the office held by that state or public officer or the nature of the work of the state officer or public officer except where a general waiver is approved.

PART III—MISCELLANEOUS

Regulations

10. (1) The Executive Committee Member may, with the approval of the Governor, make regulations for the better carrying out of the provisions of this Act.

(2) Without prejudice to provide for the procedures in accordance with subsection (1), the regulations may provide for—

- (a) the procedure of application for tax waivers;
- (b) where any payment of tax is due, the time within which waivers may be applied for;
- (c) the requirements with respect to documentation that may be required with the applications for tax waivers.

MEMORANDUM OF OBJECTS AND REASONS

This Bill seeks to implement Article 210 of the Constitution on waivers for tax and licensing fees payable to the county government.

PART I of the Bill provides for preliminary matters such as interpretation and the purpose of the Bill.

PART II of the Bill provides for administration matters including provisions granting the Executive Committee Member the authority to waive tax or any licensing fee.

PART III of the Bill provides for miscellaneous matters on the regulation making power to the Executive Committee Member so as to give effect to the provisions of this law.

Dated the 26th February, 2026.

. ISMAIL SHEIKH HUSSEIN,
Chairperson, Finance and Economic Planning Committee.