



**THE REPUBLIC OF KENYA**

LAWS OF KENYA

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**PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT**

CHAPTER 415

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**CHAPTER 415**

**PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT**

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**CHAPTER 415**

## PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT

[Date of assent: 3rd November, 1959.]

[Date of commencement: 17th November, 1959.]

**An Act of Parliament to give statutory effect for limited periods to orders of the Minister imposing any new tax or duty or rate of tax or duty, or creating any new allowance, or altering or removing any existing tax or duty, or any such rate or allowance**

[Act No. 44 of 1959, L.N. 341/1963, L.N. 2/1964, L.N. 374/1964, Act No. 6 of 1976, Act No. 8 of 1978.]

**1. Short title**

This Act may be cited as the Provisional Collection of Taxes and Duties Act.

**2. Provisional collection orders**

If a Bill is published in the *Gazette* whereby, if such Bill were passed into law, any tax or duty, or any rate, allowance or administrative or general provision in respect thereof, would be imposed, created, altered or removed, the Minister may, subject to this Act and notwithstanding the provisions of any other written law relating to taxes and duties, make an order that all or any specified provisions of the Bill relating to taxes or duties shall have effect as if the Bill were passed into law.

[L.N. 341/1963, s. 4, Act No. 8 of 1978, s. 5.]

**3. Duration of orders**

Every order made under this Act shall come into force on a day to be named therein, and, without prejudice to the power to cancel it at any time, shall cease to have effect—

- (a) if the Bill in respect of which the order is made is not introduced into the National Assembly within four months of the making of the order; or
- (b) on the rejection by the National Assembly of the Bill in respect of which the order was made, or on the withdrawal of the Bill, or on the consideration of the Bill by the National Assembly being adjourned *sine die*; or
- (c) on the expiration of six months after the date on which the order is expressed to come into force; or
- (d) on such Bill, with or without modification, becoming law:

Provided that the Minister may by order, with the approval of the National Assembly signified by resolution, declare that the period referred to in paragraph (c) shall be extended for such period as may be specified in the order.

[L.N. 341/1963, s. 4, L.N. 374/1964, Act No. 6 of 1976, Sch.]

**4. Refund of excess tax or duty**

Without prejudice to any provision of any law for the time being in force relating to the collection of any tax or duty, being a provision enabling a refund to be made of any tax or duty paid in compliance with such law and any order made under this Act in excess of the tax or duty payable immediately after such order has ceased to

have effect, any such excess may, if it has not been so refunded, or to the extent to which it had not been so refunded, be refunded by either of the following methods—

- (a) in the manner set out in the first proviso to section 15(1) of the Exchequer and Audit Act (Cap. 412); or
- (b) by being charged on and paid out of the consolidated fund.

#### **5. Power to amend orders and make subsidiary legislation**

Where any provisions of a Bill are for the time being in effect by virtue of an order made under section 2, the Minister may, by further order—

- (a) amend such provisions;
- (b) make any subsidiary legislation that could have been made had such provisions been passed into law,

and any such further order shall be subject to the provisions of section 3:

Provided that in the event of the first-mentioned order ceasing to have effect pursuant to paragraph (d) of section 3, any subsidiary legislation made under paragraph (b) of this section shall continue in force as if made under the Bill as enacted.

[Act No. 8 of 1978, s. 5.]

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