

COUNTY GOVERNMENT OF MANDERA



PUBLIC PARTICIPATION REPORT FOR THE COUNTY TAX WAIVERS ADMINISTRATION BILL, 2025

DECEMBER 2025

**DEPARTMENT OF FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF MANDERA
P.O Box 13 - 70300
MANDERA, KENYA**

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1.0 INTRODUCTION

The Department of Finance and Economic Planning conducted public participation on the Manderu County Tax Waivers Administration Bill, 2025, a proposed law intended to regulate the administration of tax waivers and give effect to Article 210 of the Constitution.

The Bill seeks to:

- ❖ Provide a structured legal framework for granting tax waivers;
- ❖ Promote transparency and accountability in revenue administration;
- ❖ Enhance voluntary tax compliance.
- ❖ Establish procedures and reporting mechanisms relating to tax waivers.

The Tax Waivers Administration Bill report documents the process undertaken and summarizes the views received from members of the public and stakeholders.

1.1 Constitutional and Legal Provisions for Public Participation

Article 1(2) of the Constitution of Kenya, 2010, states that all sovereign power belongs to the people of Kenya, who may exercise their sovereignty directly or through their elected representatives.

Article 10(2) emphasizes national values and principles of governance, including democracy, public participation, inclusiveness, good governance, integrity, transparency, and accountability.

Article 27 guarantees equality and non-discrimination, ensuring that public participation promotes fair representation and inclusivity.

Article 210(1) of the Constitution explains that no tax or licensing fee may be imposed, waived or varied except as provided by legislation.

Article 210(2) states that: If legislation permits the waiver or variation of a tax or licensing fee-

- a) A public record of each waiver and the reason for it must be maintained; and
- b) Each waiver and the reason must be reported to the Auditor-General.

Article 210(3) states that “No law may exclude or authorize the exclusion of a state officer from payment of tax by reason of-

- a) The office held by that state officer; or
- b) The nature of the work of the state officer.

Section 207 of the Public Finance Management Act Mandates County Governments to establish mechanisms, structures, and guidelines for citizen participation in decision-making.

Section 91 of the County Government Act requires county governments to facilitate the establishment of platforms for citizen engagement.

1.2 Rationale and Purpose of Public Participation

The rationale for public participation is rooted in the constitutional principle of sovereignty vested in the people of Kenya.

Mandera County continues to face issues like accumulated penalties and interest on unpaid Own Source Revenue (OSR), Economic hardships due to drought cycles, low compliance among small traders and business closures and reduced revenue performance.

The key objectives of the public participation include:

- ❖ Strengthening democracy and good governance through direct public engagement in decision-making.
- ❖ Sensitize the public on the contents of the proposed tax waivers bill.
- ❖ Enhance inclusivity in the formulation of county legislation.
- ❖ Ensure transparency in matters affecting county revenue.
- ❖ To strengthen legitimacy and ownership of the proposed law.

1.3 Public Participation forum on Tax Waivers Administration Bill

The Department of Finance and Economic Planning conducted a public participation fora and stakeholder engagement in the Six constituencies of Mandera on 18th December 2025 whereby views and proposals on the bill were documented.

In addition, the members of the public and all other stakeholders were given an opportunity to present their views/comments through a written memorandum on the Mandera Tax Waivers

Administration Bill, 2025 to the Office of the Chief Officer Revenue Services, by way of either hand delivery or sent to revenue@mandera.go.ke.

2.0 Public Views by Constituencies

2.1 Mandera East

- ❖ Proposal that SMEs affected by drought receive temporary waivers.
- ❖ There was a belief that the bill protects from politically influenced waivers.
- ❖ The public supported having Governor's written approval in Clause 5
- ❖ Proposal for clear eligibility criteria for applicants.
- ❖ Proposal that SMEs affected by drought receive temporary waivers.
- ❖ There was suggestion for defined timelines for processing applications.
- ❖ Under Clause 6, the public supported gazettelement.
- ❖ There was recommendation for the waiver to be broadcasted on local radio.
- ❖ Under Clause 8, on record keeping, there was suggestion for the need for strict record keeping.

2.2 Mandera West

- ❖ Request for clear eligibility criteria.
- ❖ Proposal that SMEs affected by drought receive temporary waivers.
- ❖ Concern about fairness in treatment of defaulters.

2.3 Mandera North

- ❖ Proposal that SMEs affected by drought receive temporary waivers.
- ❖ Support for no waiver for state and public officers as stipulated in Clause 9.
- ❖ Request for time-bound waivers.
- ❖ Concern about revenue loss impact.

2.4 Mandera South

- ❖ Request for waiver consideration during drought and hardship.
- ❖ Proposal for quarterly publication of waiver reports.
- ❖ Concern that the waiver process may favour large businesses.

2.5 Banisa

- ❖ Proposal that SMEs affected by drought receive temporary waivers.
- ❖ Limited understanding of the waiver process.
- ❖ Request for simplified application procedures.
- ❖ Concern that the waiver process may favour large businesses.

2.6 Lafey

- ❖ Strong support for transparency provisions.
- ❖ Proposal that SMEs affected by drought receive temporary waivers.
- ❖ Request for digital application system.
- ❖ Under Clause 9 on no waiver for State and Public Officers, there was strong public approval and the public emphasised on equality and non-discrimination.
- ❖ The public emphasised on transparency for waiver approval.
- ❖ Concern about fairness in treatment of defaulters.
- ❖ The need to have clear communication channels for waiver applications.
- ❖ Proposal for quarterly publication of waiver reports.

The Department position on issues raised are:

- ❖ Gazette publication under clause 6 is mandatory.
- ❖ Public record requirement under Clause 8 retained.
- ❖ Waivers to be guided by public interest and equity.

- ❖ Application process to be simplified through regulations.
- ❖ Equity principle emphasised.

3.0 Challenges Encountered During Public Participation

- ❖ Limited feedback mechanisms on the views raised.
- ❖ Accessibility of the public participation forums by those in the Ward level.
- ❖ Limited awareness of legislative processes among some participants.

4.0 Recommendations and Conclusion

- ❖ The Department confirms that adequate public participation was conducted in compliance with constitutional and statutory requirements.
- ❖ The views received have been considered, and where appropriate, recommendations will be addressed through regulations and administrative measures.
- ❖ The Department therefore recommends that the Manderu County Tax Waivers Administration Bill, 2025 be submitted to the County Executive Committee for approval and onward transmission to the County Assembly for consideration.

ANNEXURES

Annex 1 Pictures from Public Participation Forum



Annex 2: Gazette Notice

DATE	CONSTITUENCY	VENUE	TIME
18/12/2025	Mandera East	Mandera Peace Hall	9.00 A.M.
18/12/2025	Mandera North	Rhamu Social Hall	9.00 A.M.
18/12/2025	Banisa	Banisa Social Hall	9.00 A.M.
18/12/2025	Mandera West	Takaba Social Hall	2.00 P.M.
18/12/2025	Mandera South	Elwak Social Hall	2.00 P.M.
18/12/2025	Lafey	Lafey Social Hall	10.00 A.M.

IBRAHIM MOHAMED ADAN, OGW
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Annex 3: Attendance Sheet

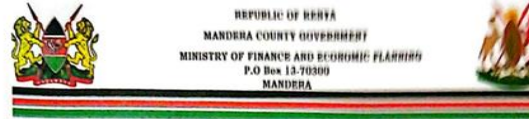


ATTENDANCE LIST

ACTIVITY: PUBLIC PARTICIPATION FOR COUNTY TAX WAIVERS ADMINISTRATION BILL, 2025 AND COUNTY CESS BILL, 2025.

VENUE: Mandera East DATE: 18/12/2025

S/NO	NAME	ID NUMBER	WARD	SIGNATURE
	Mohamed Padi	23255462	Township	[Signature]
	Yusef A. Aussen	34122506	Township	[Signature]
	Eden Osman	31181262	Nebai	[Signature]
	Haye Shalom	26244695	Nebai	[Signature]
	Eden beam	26279642	Township	[Signature]
	Salaga Shari	13330301	Township	[Signature]
	Adon Ismail	22900221	Nebai	[Signature]
	ANU Ahsan A.	30602025	Township	[Signature]
	Ali Hassan Gili	5960193	Nebai	[Signature]
	Zamina Padi Osman	18687997	Township	[Signature]
	Abdirahim Ibrahim	39619932	Township	[Signature]
	Kassim Abdi	22312246	Nebai	[Signature]
	Abdirahim Ali	39226227	Nebai	[Signature]
	Ali Osman	40379632	Township	[Signature]
	Adon Yahya	30793250	Township	[Signature]
	Faraha Mohamed	26511691	Township	[Signature]
	Abdullahi F. Adon	0208378	Nebai	[Signature]
	Zainab Hussein	18029566	Nebai	[Signature]
	Ali Ibrahim	1128328	Nebai	[Signature]
	Abdirahim Ali	21632562	Township	[Signature]
	Sadiq Hassan Ali	26254868	Township	[Signature]

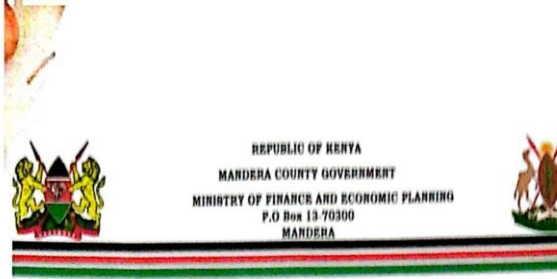


ATTENDANCE LIST

ACTIVITY: PUBLIC PARTICIPATION FOR COUNTY TAX WAIVERS ADMINISTRATION BILL, 2025 AND COUNTY CESS BILL, 2025.

VENUE: Mandera West DATE: 18/12/2025

S/NO	NAME	ID NUMBER	WARD	SIGNATURE
	Adon A. Mohamed	26484646	Takaba	[Signature]
	Hussain Atihni	0209198	Takaba	[Signature]
	Mohamed H. Yusuf	5070263	Takaba	[Signature]
	Adon Ali Mohamed	24937728	Takaba	[Signature]
	Ibrahim M. Atikha	0209943	Takaba	[Signature]
	Ali Hussein	0642190	Takaba	[Signature]
	Ahmed Mohamed	6411271	Takaba	[Signature]
	Ahmed Abdirahim	0240855	Takaba	[Signature]
	Hassan Adon Ismail	5759028	Takaba	[Signature]
	Mohamed Yahya	0202246	Takaba	[Signature]
	Adon Adigey	23903343	Amud	[Signature]
	Ali Hussein Gedi	0543357	Takaba	[Signature]
	Ahmed Ibrahim J.	0209557	Amud	[Signature]
	Hassan Mohamed	1822952	Takaba	[Signature]
	Issack Padi Kafi	0542547	Takaba	[Signature]
	Hassan Ali Ibrahim	0542229	Takaba	[Signature]
	Rahma Mawlim	13004016	Takaba	[Signature]
	Marta Mudey	0209209	Takaba	[Signature]
	Habiba Yusuf	31926012	Takaba	[Signature]
	Zainab Ahmed	2265554	Takaba	[Signature]
	John Mohamed Ismail	12900407	Takaba	[Signature]



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ACTIVITY: PUBLIC PARTICIPATION FOR COUNTY TAX WAIVERS ADMINISTRATION BILL, 2025 AND COUNTY CESS BILL, 2025.

VENUE: Banisa DATE: 18/12/2025

S/NO	NAME	ID NUMBER	WARD	SIGNATURE
	Harun Hassan Mahdi	0542061	Banisa	Harun
	Halima Siraj Balle	1370090	Banisa	Halima
	Quresha Hussein Adu	29330902	Banisa	Quresha
	Halima Adu Mahi	29112569	Banisa	Halima
	Halim Adu Mahi	29228548	Banisa	Halim
	Ali Bashir Ibrahim	29597081	Banisa	Ali
	Abdikadir Adu Hassan	19279374	Banisa	Abdikadir
	Abdi Karim Abdullahi	30764004	Banisa	Abdi
	Dahir Ibrahim Nur	3759619	Kilindini	Dahir
	Muhamad Abdi Kher	21870048	Kilindini	Muhamad
	Ibrahim M. Hassan	23511604	Gudu	Ibrahim
	Alii Qurban binada	31105514	Gudu	Alii
	Isaac Ibrahim bin	29516341	Mulhama	Isaac
	Said Abdullahi	25094872	Kilindini	Said
	Abdi Abdullahi	29495208	Banisa	Abdi
	Ali Ahmad Mahi	22729752	Banisa	Ali
	Abdi M. Bala	26663377	Banisa	Abdi
	Adu Ibrahim	0202628	Banisa	Adu
	Ibrahim Abdullahi	29401204	Kilindini	Ibrahim
	Abdul Ibrahim	1410594	Kilindini	Abdul
	Muhsin Azim	5077017	Banisa	Muhsin



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ACTIVITY: PUBLIC PARTICIPATION FOR COUNTY TAX WAIVERS ADMINISTRATION BILL, 2025 AND COUNTY CESS BILL, 2025.

VENUE: Lafey DATE: 18/12/2025

S/NO	NAME	ID NUMBER	WARD	SIGNATURE
	Abdullah bin Adillo	34215698	Lafey	Abdullah
	Hassan Bafar	28319861	Tino	Hassan
	Abdi Adu Ali	2118214	Sala	Abdi
	Jaldana Mohamed	28704879	Tino	Jaldana
	Kalima Hassan	32618621	Lafey	Kalima
	Muhamad Qalin	31422133	Lafey	Muhamad
	Muhamad Abdi	29333451	Tino	Muhamad
	Hussain Mahmud	3921493	Lafey	Hussain
	Abdullah Kassim	30561834	Lafey	Abdullah
	Muhamad Khey	22322109	Tino	Muhamad
	Issa bin Jello	20254034	Tino	Issa
	Abdullah Mohamed	21578311	Lafey	Abdullah
	Adu Dawud	0011022	Lafey	Adu
	Kalima Dabane	1151739	Sala	Kalima
	Nor Mohamed	22287268	Lafey	Nor
	Gusud Bura	30603481	Sala	Gusud
	Abdi Shalwa	31601021	Lafey	Abdi



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ACTIVITY: PUBLIC PARTICIPATION FOR COUNTY TAX WAIVERS
ADMINISTRATION BILL, 2025 AND COUNTY CESS BILL, 2025.

VENUE: Mandera North..... DATE: 18/12/2025

S/NO	NAME	ID NUMBER	WARD	SIGNATURE
1.	Shauken Hassan Kadi	22280297	Rhamu	[Signature]
2.	Kadi Abdul Issack	0206911	Rhamu	[Signature]
3.	Sabih Ibrahim Faruq	3388459	Rhamu	[Signature]
4.	Ibrahim Bahige	2838680	Ashabta	[Signature]
5.	Mahmud Adam Yousif	2666506	Guticha	[Signature]
6.	Haji Bawo Hassan	0052835	Rhamu	[Signature]
7.	Muhammed Hassan A.	11550100	Marakibo	[Signature]
8.	Bishara Hassan	11550480	Marakibo	[Signature]
9.	Hassan Hassan Ali	5287771	Guticha	[Signature]
10.	Kadi Hassan Mohamed	5090298	Rhamu	[Signature]
11.	Ali Hassan Hake	0016644	Rhamu	[Signature]
12.	Issack Hassan Omar	9566596	Rhamu	[Signature]
13.	Bulle Bahir Aman	0016700	Rhamu	[Signature]
14.	Muhammed Salat	11280293	Rhamu	[Signature]
15.	Ibrahim Ali Kadi	11550753	Rhamu	[Signature]
16.	Ibrahim Emay	52187901	Guticha	[Signature]
17.	Muhammed Salat	10028732	Ashabta	[Signature]
18.	Kadi Issack	9121454	Ashabta	[Signature]
19.	John M. Adam	33928490	Ashabta	[Signature]
20.	Abdulkadir O. Mohamed	50711520	Rhamu	[Signature]
21.	Ibrahim Mohamed	5967998	Rhamu	[Signature]



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ACTIVITY: PUBLIC PARTICIPATION FOR COUNTY TAX WAIVERS
ADMINISTRATION BILL, 2025 AND COUNTY CESS BILL, 2025.

VENUE: Mandera South..... DATE: 18/12/2025

S/NO	NAME	ID NUMBER	WARD	SIGNATURE
	Ali Ibrahim Mohamed	29376977	Chwa South	[Signature]
	Ali Alio Adam	11192514	Chwa S	[Signature]
	Ali Ibrahim Kadi	1112222	Chwa S	[Signature]
	Khass Ibrahim	28006260	Shambur	[Signature]
	Khalid Ibrahim Hassan	35382744	Mogadil	[Signature]
	Issack Mohamed Hassan	2578206	Chwa North	[Signature]
	Adam Omar Ali	2249004	Chwa North	[Signature]
	Muhammed Adam Hassan	2261285	Kabala	[Signature]
	Adam Ibrahim Hassan	23488866	Shambur	[Signature]
	Adam Ali Ibrahim	20462765	Mogadil	[Signature]
	Muhammed Mohamed	2578206	Mogadil	[Signature]
	Muhammed Ibrahim Mohamed	1112226	Kabala	[Signature]
	Adam Mohamed Mohamed	26972829	Shambur	[Signature]
	Muhammed Ibrahim Adam	2616229	Chwa S	[Signature]
	Hassan Bahir Adam	2652854	Chwa North	[Signature]
	Khalid Ibrahim Adam Mohamed	5965009	Chwa South	[Signature]
	Yusuf Adam Ali	25491174	Chwa North	[Signature]
	Adam Ibrahim Kadi	12422540	Kabala	[Signature]
	Dimis Mohamed Ali	2550992	Chwa North	[Signature]
	Ali Mohamed Hassan	12422540	Chwa S	[Signature]
	Ali Ibrahim Mohamed	8160216	Chwa S	[Signature]