

SPECIAL ISSUE

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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

MANDERA COUNTY ACTS, 2026

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No. 5 of 2026

Date of Assent: 13th March, 2026

Date of Commencement: See Section I

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THE MANDERA COUNTY CESS ACT, 2026

AN ACT of the County Assembly of Mandera for the imposition of charges, levies or fees on certain types of products produced or transported within the County 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 Cess Act, 2026 and shall come into operation upon publication in the *Kenya Gazette*.

Interpretation

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

“Authorized Officer” means any person authorized in writing by *Gazette*, to act in a certain capacity as envisaged under this Act;

“Cess” means all taxes and/or levies imposed under this Act and payable to the County Government of Mandera;

“County Assembly” means the County Assembly of Mandera;

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

“County Government” means the County Government of Mandera;

“County Receiver of Revenue” means the person designated as the County Receiver of Revenue pursuant to and in accordance with section 157 of the Public Finance Management Act in the County Government Mandera;

“Producer” includes a primary manufacturer or processor, maker, farmer and excavator of the products or any of the products in the schedule of products; and

“Scheduled Products” means any product for the time being specified in the First Schedule to this Act.

Purpose of the Act

3. The purpose of this Act is to provide a legal framework for the imposition of a cess charge, levy or fee on scheduled products grown, harvested, produced or transported within the County.

PART II—CESS ON SCHEDULED PRODUCTS**Determination of Schedule of Products**

4. (1) The County Executive Committee Member shall from time to time determine and publish in the *Gazette* a schedule of products on which the County Government may impose cess fees, levies or charges, in accordance with this Act.

(2) No cess may be imposed on any product transported within the county unless such product is listed in the Schedule.

Cess Fees Payable for Scheduled Produce

5. (1) The cess fees, charges or levies payable for Scheduled Produce shall be as specified in the Second Schedule to this Act.

(2) In the determination of the cess fees, charges or levies under subsection (1) shall be guided by section 120 of the County Governments Act.

(3) The County Executive Committee Member may through the annual County Finance Act amend the cess fees, charges or levies fees as prescribed in the Second Schedule to this Act.

Payment of Cess to be made in Designated Places

6. (1) The levy, charge or fees imposed as cess in accordance with Section 5 shall be paid to and collected by designated places an authorized officer of the County Government—

- (a) in the case of products produced within the County, at the place of production, delivery within the County or at any other place as may be designated by the County Executive Committee Member by regulations made under this Act;
- (b) in the case of products brought into the County from outside, at the place of delivery of the product or as may be designated by the County Executive Committee Member by regulations made under this Act; and
- (c) in the case of goods on transit at such other place as may be designated by the County Executive Committee Member by regulations made under this Act.

(2) All payments due and payable to the County Government in respect of cess under this Act shall be remitted to County Receiver of Revenue within a period of fourteen days from the date such payments become due.

(3) Any money due and payable which is not remitted to the County Receiver of Revenue within the time specified in sub-section 2 shall attract a penalty of three percent per day until it is fully paid.

(4) Any person, who, without a lawful excuse fails to remit monies payable to the County Receiver of Revenue within the time stated under this Act commits an offence and, on conviction shall be liable to imprisonment for a term not exceeding five years or to a fine not exceeding five times the amount due:

Provided that such term of imprisonment or fine shall not discharge the person from liability to pay the amount due

Records of Products

7. (1) For the purposes of this Act, a producer, transporter and/or receiver of products in the First Schedule shall keep and maintain a proper and accurate record of all products in the Schedule produced, transported, delivered and/or received by them.

(2) The producer, transporter and/or receiver of the products in the Schedule shall avail such record for inspection by an authorized officer whenever required to do so.

(3) Any person as stated in sub-section (1) who—

- (a) uses to which Cess record collections shall be put;
- (b) fails to keep the records as stated in sub-section (1); and
- (c) refuses or fails to avail such records to an Authorized Officer when required to do so, commits an offence and shall be liable on conviction, to a fine not exceeding two KSh. 200,000) hundred thousand shillings or to imprisonment for a term not exceeding one year, or to both.

Uses to which cess collections shall be put

8. (1) The money collected as cess charges under this Act shall be used for the maintenance of County Roads.

(2) The County Receiver of revenue shall keep proper and accurate records for the collection of cess charges under this Act.

(3) Not later than 1st of April in each year, the County Receiver of Revenue shall prepare and submit to the County Treasury a report on cess collections under this Act.

(4) The County Treasury shall incorporate the report referred to under subsection (3) of this section into the annual budget estimates before their submission to the County Assembly.

PART III—OFFENCES AND PENALTIES

General Offence

9. Except as provided for in this Act, a person who contravenes any of the provisions of this Act shall be guilty of an offence and is liable on conviction to a fine not exceeding three hundred thousand Kenya shillings or imprisonment for a term not exceeding two years.

Offences by Authorized Officers

10. An Authorized Officer of the County Government who having a duty to perform under this Act—

- (a) interferes with any other process or person under this Act, so as to defeat the provisions, requirements or purposes of this Act;
- (b) where required under this Act to do anything, or to give effect to the provisions of this Act, fails to do such thing;
- (c) without reasonable cause omits to do something in breach of his or her duty under this Act;
- (d) willfully contravenes the provisions of this Act 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 Act, shall be guilty of an offence and liable on conviction, to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding one year, or to both.

PART IV—MISCELLANEOUS

Variation of Cess

11. (1) Without prejudice to section 5, the County Executive Committee Member may, after a prior resolution of the County Executive Committee and the County Assembly, vary a charge, levy or fee payable as cess under this Act.

(2) Where the County Executive Committee Member exercises the power to vary any cess charge, levy or fee imposed under this Act or under any other Act, the member shall, in accordance with Article 210 (2) of the Constitution—

- (a) keep or cause to be kept a public record of each waiver shall be maintained together with the reason for the waiver; and
- (b) report or cause to be reported to the Auditor-General, in accordance with section 164 of the Public Finance Management Act, the reasons for each waiver.

(3) The said variation of charge, levy or fee shall be in writing and published in the *Gazette* and shall, as soon as possible not later than thirty (30) days be presented to the County Assembly for approval or otherwise.

Regulations

12. (1) The County Executive Committee Member may make Regulations for the better carrying out of the purposes and provisions of this Act.

(2) The regulations referred to at sub-section (1) of this section may provide for—

- (a) the designation of places or additional places at which cess shall be collected pursuant to section 6 of this Act;
- (b) the specific records to be kept pursuant to section 7 of this Act;
- (c) the nature and content of records of waiver or variation of cess charges to be kept pursuant to section 11 of the Act;
- (d) the timelines within which cess charges shall fall due or become payable under this Act;
- (e) the establishment and functions of a committee or other mechanisms for effective implementation of the provisions of this Act; and
- (f) any other matter reasonably incidental to or necessary for proper implementation of the provisions of this Act.

(3) Regulations made under this Act shall not come into force unless first approved by the County Assembly.

2026

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Mandera County Cess

No. 5

SCHEDULES

FIRST SCHEDULE (s. 2)

SCHEDULE OF PRODUCTS

Banana

Carrots

Cassava

Cereals and their products

Charcoal

Coffee

Cucumber

Eggs

Fruits

Ground nuts

Logs

Timber

Maize

Mangoes

Milk

Onions

Pawpaw

Passion

Peas

Potatoes

Sugar cane

Sweet potatoes

Tobacco

Tomatoes

Tea

Vegetables

No. 5

Sand

Quarry stone

Murram

Fish

Livestock and livestock products

Watermelons

Pulses

Pineapples

Sisal

Industrial goods

Mats

Khat (Miraa)

SECOND SCHEDULE (s. 5)**APPLICABLE CESS FEES**

Item	Particulars	Unit of Measure	Approved (KSh.)
Maize/Beans/Rice/ Millet Cess	Per bag 50kgs	Per bag	50
	Per bag 90kgs	Per bag	100
	Pickups/Nissan	Per vehicle	2,500
	Canters 3-5 tonnes	Per vehicle	3,500
	Trailers/Lorry 6-10 tonnes	Per vehicle	6,000
	Trailers/Lorry 10-20 tonnes	Per vehicle	10,000
	Trailers/Lorry above 20 tonnes	Per vehicle	15,000
Fruits/Vegetables Cess	Donkey cart	Per donkey cart	1,000
	Pickups/Nissan	Per vehicle	2,500
	Canters 3-5 tonnes	Per vehicle	3,500
	Trailers/Lorry 6-10 tonnes	Per vehicle	5,000
	Trailers/Lorry 10-20 tonnes	Per vehicle	5,000
	Trailers/Lorry above 20 tonnes	Per vehicle	5,000
Sisal Mkoma Product	Donkey Cart	Per trip	500
	Lorry 7 tonnes	Per trip	1,500
	Lorry 10-15 tonnes	Per trip	2,000
	Lorry above 15 tonnes	Per trip	2,200

	Lorry 15 tonnes and above (Outside)	Per trip	3,500
	Honey cess	Per kilo	10
	Milk cess	Per 20 litre	50
	Hide and skin cess (cattle)	Per skin	30
	Hide and skin cess (sheep/goats)	Per skin	10
	Camel Hide	Per hide	50
	Hay cess	Per tonne	100
	Industrial goods cess	Per tonne	500
	Goods on transit	Per trip	5,000