

**SPECIAL ISSUE**

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REPUBLIC OF KENYA

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***KENYA GAZETTE SUPPLEMENT***

**MERU COUNTY ACTS, 2018**

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**NAIROBI, 13th September, 2018**

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REGARDING THE  
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STATE OF KARNATAKA

GOVERNMENT OF KARNATAKA

DEPARTMENT OF

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THE MERU COUNTY TEA CESS ACT, 2018  
ARRANGEMENT OF SECTIONS

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"county executive member" means the County Executive Committee Member in charge of finance in the county;

"county public officer" means a County Public Officer within the meaning of section 2 of the County Governments Act, 2012;

"county receiver of revenue" means the person appointed pursuant to section 2 of the Public Finance Management Act, 2012;

"county revenue collector" means the County Public Officer appointed pursuant to section 12 of the Public Finance Management Act, 2012;

"county" means the County Government of Meru;

"executive committee" means the Meru County Executive Committee;

**THE MERU COUNTY TEA CESS ACT, 2018****No. 6 of 2018***Date of Assent: 27th August 2018**Date of Commencement : By Notice*

**AN ACT of the County Assembly of Meru for the introduction of the Tea Cess and the usage and management of the Cess and for connected purposes**

**ENACTED** by the County Assembly of Meru as follows—

**PART I—PRELIMINARY****Short Title and Commencement**

1. This Act may be cited as The Meru County Tea Cess Act, 2018 and shall come into force upon publication in the Kenya Gazette.

**Interpretation**

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

“board of directors” mean the directors of the Tea Factory Company;

“committee” means the committee established under this Act, to manage the tea feeder road infrastructure repairs and any other project that may be legally developed/considered for which the Tea Cess would be used;

“county executive member” means the County Executive Committee Member in charge of finance in the county;

“county public officer” means a County Public Officer within the meaning of section 2 of the County Governments Act, 2013;

“county receiver of revenue” means the persons appointed pursuant to section 2 of the Public Finance Management Act, 2012;

“county revenue collector” means the County Public Officer appointed pursuant to section 158 of the Public Finance Management Act, 2012;

“county” means the County Government of Meru;

“executive committee” means the Meru County Executive Committee;

“tea cess agent” means the agent appointed by the county by written instrument to be the collection agent for the Tea Cess;

“tea cess” means the Cess from the agricultural produce known as green leaf from the tea bush grown in the county;

“tea factory company” means a company registered under the Company’s Act Cap. 486 Laws of Kenya and which company owns the Tea Factory that processes the tea leaves;

“tea factory” means a company registered under the Companies Act No. 17 of 2015, and which company owns the tea factory that processes the tea leaves;

“Tea farmer” means a registered tea grower, registered to a tea factory under provisions prescribed by written National Laws and cultivating the tea crop or who intends to plant and cultivate tea in the county;

“tea grower” has the same meaning and description as tea farmer;

“tea manufacture” means the mechanical or chemical processing and conversion of green tea leaf into made tea or other tea products;

“tea” means the plant known botanically as *Cammellia Sinensis* and includes its seed, tea plants and the leaf, whether on plant or detached there from, and, in the latter case, whether green tea, other versions of tea or manufactured tea.

## PART II—TEA CESS

### Tea Cess

3. (1) The county shall levy a Cess known as the County Tea Cess.

(2) The County Tea Cess shall be deducted from the green leaf proceeds of each grower registered to a tea factory.

(3) The Tea Cess shall be utilized as for purposes provided under this Act.

(4) The Tea Cess shall be collected by the tea factory, or the tea factory’s appointed agent(s), on behalf of the County Government.

(5) The Tea Cess which shall be determined by the County Executive Member for finance in consultation with the County Executive Member for agriculture and approved by the County Executive; and shall not exceed one per cent of the green leaf payment.

### Purpose of Tea Cess

4. (1) The primary purpose of the Tea Cess, shall be to ensure that the infrastructure of the tea growing areas, including but not limited to access roads, bridges and other public utilities within the tea growing areas are in repairable condition for the tea produce to reach the tea factory and from the factory to the tea markets.

(2) Tea Cess may however be used for any other lawful purpose as would be decided by the committee set up herein with the approval of the County Executive Member provided that such other purpose would be for the benefit of the tea farmer in general and if the County Government using other resources would have addressed or managed the infrastructure mentioned in subsection (1) above.

**PART III—TEA CESS COMMITTEE**

**Establishment and Composition of the Tea Cess Committee**

5. (1) There is established a Tea Cess Committee.

(2) The committee shall be composed of the following, provided that the number shall not exceed eleven (11)

- (a) A Chairperson from among the factory board of directors;
- (b) The factory board of directors to be members of the committee;
- (c) The Sub-county Administrator for the sub-county where the factory is located;
- (d) A representative of the Meru County Executive appointed by the County Executive Member who shall be an *ex-official* Member;
- (e) The factory manager will be the secretary to the committee.

(3) The committee members shall appoint a Vice-Chairperson from amongst their number and who will deputize the Chairperson in his absence; Provided that the Chairperson and Vice-Chairperson shall be elected from the factory board of directors.

(4) A member of the committee who through a legally acceptable process loses his/her position in his/her nominating institution, shall lose his/her position on the committee and the committee shall nominate another person, to complete the uncompleted term of the departed member.

(5) Affirmative action in line with the Constitution of Kenya, shall be considered in the setup of the committee.

### **Functions of Committee**

6. The functions of the committee are—
- (a) To advise the County Executive Member on collection of the Tea Cess;
  - (b) To manage the collection of the Cess;
  - (c) The committee shall deliberate on the projects to which the Tea Cess funds will be applied, as stipulated in this Act;
  - (d) Any other functions as may be assigned in relation to this Act by the County Executive Member.

### **Conduct of Meetings**

7. (1) The committee shall sit at least four times and not more than six times a year and shall cause minutes and record of deliberations to be maintained.

(2) Meetings of the committee shall be held within the boundaries of the tea factory catchment area.

(3) The committee shall be free to regulate its own procedure.

### **Quorum of Meetings**

8. The quorum of the committee shall be 2/3 of the membership.

### **Sitting Allowance**

9. The members of the committee shall be entitled to a sitting allowance as shall be determined by the County Executive Member responsible for finance on the advice of the County Public Service Board.

### **Annual Report**

10. (1) The committee shall, within three months after the end of each financial year, prepare and submit to the County Executive Member a report of the operations of the committee for the immediate preceding year.

(2) The report referred to in subsection (1) shall contain among others—

- (a) the Tea Cess collected by the committee during that financial year;

- (b) data itemizing the application of the Tea Cess;
- (c) the annual audited accounts of the Tea Cess;
- (d) challenges faced in the implementation of the Act; and
- (e) any other matter relevant to the implementation of the Act.

(3) The County Executive Member shall, within twenty-one days of receiving the annual reports, consolidate the reports into one report and submit it to the County Executive Committee.

(4) The County Executive Member shall within fourteen days transmit the report to the Clerk of the County Assembly for purposes of Tabling and consideration by the County Assembly.

#### **PART IV – GENERAL PROVISIONS**

##### **Penalties**

11. Every person who fails to comply with the provisions of this Act would be guilty of an offence and shall be liable to a fine not exceeding one hundred thousand shillings or to imprisonment not exceeding six months or both.

##### **Regulations**

12. The County Executive Member may make Regulations for the better utilization and management of this Act.