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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

ACTS, 2021

NAIROBI, 6th May, 2021

CONTENT

Act—

PAGE

The Division of Revenue Act, 2021 87



DIVISION OF REVENUE ACT

No. 5 of 2021

Date of Assent: 30th April, 2021

Date of Commencement: 20th May, 2021

ARRANGEMENT OF SECTIONS

Section

- 1—Short title.
- 2—Interpretation.
- 3—Object and purpose of the Act.
- 4—Allocations to National Government and County Government.
- 5—Variation in Revenue.

**SCHEDULE—EQUITABLE SHARE OF REVENUE
RAISED NATIONALLY BETWEEN
THE NATIONAL AND COUNTY
GOVERNMENTS FOR THE
FINANCIAL YEAR 2021/22**

THE DIVISION OF REVENUE ACT, 2021

AN ACT of Parliament to provide for the equitable division of revenue raised nationally between the national and county governments in 2021/22 financial year, and for connected purposes

ENACTED by Parliament of Kenya, as follows—

PART I—PRELIMINARY

- | | |
|---|--|
| <p>1. This Act may be cited as the Division of Revenue Act, 2021.</p> | <p>Short title.</p> |
| <p>2. In this Act, unless the context otherwise requires—</p> <p>“revenue” has the meaning assigned to it under section 2 of the Commission on Revenue Allocation Act, 2011.</p> | <p>Interpretation.</p> <p>No. 16 of 2011.</p> |
| <p>3. The object and purpose of this Act is to provide for the equitable division of revenue raised nationally between the national and county levels of government for the financial year 2021/22 in accordance with Article 203 (2) of the Constitution.</p> | <p>Object and purpose of the Act.</p> |
| <p>4. Revenue raised by the national government in respect of the financial year 2021/22 shall be divided among the national and county governments as set out in the Schedule to this Act.</p> | <p>Allocations to national and county governments.</p> |
| <p>5. (1) If the actual revenue raised nationally in the financial year falls short of the expected revenue set out in the Schedule, the shortfall shall be borne by the national government.</p> <p>(2) If the actual revenue raised nationally in the financial year exceeds the projected revenues set out in the Schedule, the excess revenue shall accrue to the national government, and may be used to reduce borrowing or pay debts.</p> | <p>Variation in revenue.</p> |

SCHEDULE**(s.4)**

**ALLOCATION OF REVENUE RAISED NATIONALLY BETWEEN
THE NATIONAL AND COUNTY GOVERNMENTS FOR THE
FINANCIAL YEAR 2021/22**

<i>Type/Level of Allocation</i>	<i>Amount in KSh.</i>	<i>Percentage (%) of 2016/17 audited and approved Revenue i.e. KSh. 1,357,698 Million</i>
A. Total Sharable Revenue	1,775,624,173,860	
B. National Government	1,398,798,856,427	
C. Equalization Fund	6,825,317,433	0.50%
D. County equitable share	370,000,000,000	27.3%

