

**SPECIAL ISSUE**

*Kenya Gazette Supplement No. 115 (Acts No. 5)*



REPUBLIC OF KENYA

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# ***KENYA GAZETTE SUPPLEMENT***

## **ACTS, 2024**

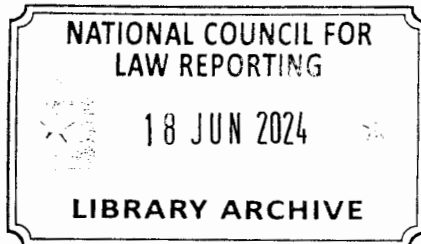
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**NAIROBI, 11th June, 2024**

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**THE DIVISION OF REVENUE ACT, 2024**

**No. 5 of 2024**

*Date of Assent: 10th June, 2024*

*Date of Commencement: 25th June, 2024*

**ARRANGEMENT OF SECTIONS**

*Section*

- 1—Short title.
- 2—Interpretation.
- 3—Object and purpose of the Act.
- 4—Allocations to national and county governments.
- 5—Variation in revenue.

**SCHEDULE**

**EQUITABLE SHARE OF  
REVENUE RAISED  
NATIONALLY BETWEEN THE  
NATIONAL AND COUNTY  
GOVERNMENTS FOR THE  
2024/25 FINANCIAL YEAR**

**DIVISION OF REVENUE ACT, 2024 ACT,****AN ACT of Parliament to provide for the equitable division of revenue raised nationally between the national and county governments in the 2024/25 financial year, and for connected purposes**

**ENACTED** by the Parliament of Kenya, as follows—

- |   |  |
|---|--|
| <p><b>1.</b> This Act may be cited as the Division of Revenue Act, 2024.</p>  | <p>Short title.</p>                                    |
| <p><b>2.</b> In this Act, unless the context otherwise requires, “revenue” has the meaning assigned to it under section 2 of the Commission on Revenue Allocation Act.</p>  | <p>Interpretation.</p>                                 |
| <p><b>3.</b> The object and purpose of this Act is to provide for the equitable sharing of revenue raised nationally between the national and county governments for the 2024/25 financial year in accordance with Article 203(2) of the Constitution.</p>  | <p>Cap. 428</p> <p>Object and purpose of the Act.</p>  |
| <p><b>4.</b> Revenue raised nationally in respect of the 2024/25 financial year shall be shared equitably 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><b>5.</b> (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 GOVERNMENT AND COUNTY  
GOVERNMENTS FOR THE 2024/25 FINANCIAL YEAR**

<b>Type/level of allocation</b>	<b>Amount in KShs.</b>	<b>Percentage (%) of 2020/21 audited and approved Revenue i.e. Ksh.1,570,562,945,014</b>
<b>A. Total Sharable Revenue</b>	2,948,123,505,582	
<b>B. National Government</b>	2,540,153,902,710	
<b>C. Equalization Fund</b>	7,852,814,725	0.50%
<b>D. County equitable share</b>	400,116,788,147	25.48%

