

LEGAL NOTICE NO. 150

THE TEA ACT

(Cap. 343)

IN EXERCISE of the powers conferred by section 53(4) of the Tea Act, the Cabinet Secretary for Agriculture and Livestock Development makes the following Regulations—

THE TEA (LEVY) (AMENDMENT) REGULATIONS, 2026

1. These Regulations may be cited as the Tea (Levy) Citation.
(Amendment) Regulations, 2026.

2. Regulation 5 of the Tea (Levy) Regulations, 2026, is Sub-Leg.
amended in—

- (a) paragraph (a), by inserting the word “exports” immediately after the words “value added tea”;
- (b) paragraph (b), by deleting the words “tea extracts” and substituting therefor the following new words “exports of tea extracts”.

Made on 5th August, 2026.

MUTAH KAGWE,
Cabinet Secretary for Agriculture and
Livestock Development.

LEGAL NOTICE NO. 151

THE COMPETITION ACT

(Cap. 504)

EXCLUSION

THE PROPOSED ACQUISITION OF 60% OF THE
SHAREHOLDING IN NABO CAPITAL LIMITED BY ROCK
INVESTMENT BANK LIMITED

IN EXERCISE of the powers conferred by section 42(1) of the Competition Act, the Competition Authority of Kenya excludes the proposed acquisition of the assets of 60% of the shareholding in Nabo Capital Limited by Rock Investment Bank Limited from the provisions of Part IV of the Act due to the following reasons—

- (a) the merger will not affect competition negatively;
- (b) the combined value of assets of the parties for the year 2025, which is higher than the turnover, is below KSh.1 billion, the target's turnover is KSh. 615,765,104 which is more than KSh. 500 million; and

PAPERS LAID	
DATE	15/9/2026
TABLED BY	Majority Whip
COMMITTEE	—
CLERK AT THE TABLE	Faustin

	County	Sub-county	Name of protected fish breeding ground	Area in km ²	Longitude	Latitude
					34° 7' 26.4" E	0° 54' 10.8" S
					34° 8' 45.6" E	0° 53' 13.2" S
					34° 9' 36" E	0° 54' 32.4" S
19.	Migori	Nyatike North	Kuja River Mouth	23.84	34° 6' 28.8" E	0° 59' 16.8" S
					34° 6' 39.6" E	0° 54' 54" S
					34° 7' 37.2" E	0° 53' 6" S
					34° 9' 39.6" E	0° 53' 6" S
20.	Migori	Nyatike South	Aneko	2.02	34° 8' 20.4" E	0° 55' 58.8" S
					34° 8' 16.8" E	0° 55' 12" S
					34° 8' 52.8" E	0° 55' 33.6" S
					34° 8' 20.4" E	0° 55' 58.8" S
21.	Siaya	Bondo	Kadimo Bay	26.66	34° 4' 26.4" E	0° 6' 14.4" S
					34° 4' 51.6" E	0° 6' 25.2" S
					34° 5' 34.8" E	0° 4' 55.2" S
					34° 5' 56.4" E	0° 4' 33.6" S
					34° 6' 39.6" E	0° 4' 26.4" S
					34° 7' 15.6" E	0° 4' 44.4" S
					34° 7' 22.8" E	0° 5' 20.4" S
					34° 6' 39.6" E	0° 6' 7.2" S
					34° 6' 96" E	0° 6' 36" S
					34° 6' 50.4" E	0° 7' 4.8" S
					34° 7' 4.8" E	0° 7' 15.6" S
22.	Siaya	Bondo	Sifu (Sirongo)	0.01	34° 6' 10.8" E	0° 7' 58.8" S
					34° 6' 10.8" E	0° 7' 51.6" S
					34° 6' 10.8" E	0° 7' 48" S
					34° 6' 10.8" E	0° 7' 58.8" S
					34° 6' 0" E	0° 7' 26.4" S
					34° 5' 56.4" E	0° 7' 19.2" E
					34° 5' 56.4" E	0° 7' 19.2" S
					34° 6' 0" E	0° 7' 26.4" S
23.	Siaya	Rarieda	Asembo Bay	55.04	34° 22' 51.6" E	0° 13' 44.4" S
					34° 22' 55.2" E	0° 12' 28.8" S
					34° 23' 20.4" E	0° 11' 49.2" S
					34° 25' 19.2" E	0° 11' 31.2" S
					34° 27' 46.8" E	0° 10' 33.6" S
					34° 29' 6" E	0° 10' 26.4" S
24.	Siaya	Usigu	Goye (Usenge)	3.23	34° 1' 33.6" E	0° 2' 27.6" S
					34° 2' 31.2" E	0° 3' 39.6" S
					34° 2' 9.6" E	0° 4' 8.4" S
					34° 1' 33.6" E	0° 2' 27.6" S

HASSAN ALI JOHO,
 Cabinet Secretary for Mining,
 Blue Economy and Maritime Affairs.

- (c) the transaction meets the thresholds for exclusion provided in the Competition (General) Rules, 2019.

Made on the 30th July, 2026.

DAVID KEMEI,
*Director-General of the
Competition Authority of Kenya.*

LEGAL NOTICE No. 152

THE COMPETITION ACT

(No. 504)

EXCLUSION

THE PROPOSED RESTRUCTURING OF UNIVERSAL
INSURANCE BROKERS LIMITED

IN EXERCISE of the powers conferred by section 42(1) of the Competition Act, the Competition Authority of Kenya excludes the proposed restructuring of Universal Insurance Brokers Limited from the provisions of Part IV of the Act due to the following reasons—

- (a) the merger will not affect competition negatively;
- (b) the combined value of assets for the preceeding year 2024, was KSh. 600,201,659 which is below one billion shillings; and
- (c) the transaction meets the thresholds for exclusion provided in the Competition (General) Rules, 2019.

Made on the 30th July, 2026.

DAVID KEMEI,
*Director-General of the
Competition Authority of Kenya.*

	County	Sub-county	Name of protected fish breeding ground	Area in km ²	Longitude	Latitude
					34° 28' 15.6" E	0° 25' 51.6" S
					34° 28' 15.6" E	0° 25' 55.2" S
					34° 28' 15.6" E	0° 25' 55.2" S
					34° 28' 4.8" E	0° 25' 40.8" S
					34° 28' 19.2" E	0° 25' 58.8" S
					34° 28' 26.4" E	0° 26' 2.4" S
					34° 28' 22.8" E	0° 26' 9.6" S
					34° 28' 19.2" E	0° 25' 58.8" S
9.	Homa Bay	Rachuonyo West	Oluch River Mouth	6.33	34° 29' 31.2" E	0° 27' 7.2" S
10.	Homa Bay	Suba North	Mirunda Bay	25.50	34° 29' 52.8" E	0° 27' 32.4" S
					34° 16' 30" E	0° 27' 0" S
					34° 19' 40.8" E	0° 26' 34.8" S
11.	Homa Bay	Suba North	Ngodhe Bay	8.24	34° 22' 4.8" E	0° 26' 34.8" S
					34° 9' 50.4" E	0° 21' 46.8" S
					34° 11' 16.8" E	0° 21' 28.8" S
12.	Homa Bay	Suba South	Nyango Bay/Ngeri Bay	9.86	34° 3' 57.6" E	0° 37' 44.4" S
13.	Homa Bay	Suba West	Kibuogi/Kaksingri	0.03	34° 5' 45.6" E	0° 31' 51.6" S
					34° 5' 45.6" E	0° 31' 44.4" S
					34° 5' 49.2" E	0° 31' 40.8" S
					34° 5' 45.6" E	0° 31' 51.6" S
					34° 5' 24" E	0° 31' 4.8" S
					34° 5' 20.4" E	0° 31' 4.8" S
					34° 5' 16.8" E	0° 31' 1.2" S
					34° 5' 24" E	0° 31' 4.8" S
14.	Kisumu	Kisumu Central	Kisat River Mouth	1.73	34° 43' 37.2" E	0° 6' 0" S
15.	Kisumu	Kisumu West	Usoma	0.64	34° 42' 3.6" E	0° 5' 42" S
					34° 42' 28.8" E	0° 5' 45.6" S
					34° 42' 50.4" E	0° 6' 3.6" S
					34° 42' 3.6" E	0° 5' 42" S
					34° 43' 22.8" E	0° 6' 28.8" S
					34° 43' 26.4" E	0° 6' 25.2" S
					34° 43' 58.8" E	0° 5' 52.8" S
					34° 43' 37.2" E	0° 6' 25.2" S
					34° 43' 22.8" E	0° 6' 28.8" S
16.	Kisumu	Nyakach	Nyakach Bay	50.12	34° 45' 25.2" E	0° 20' 42" S
					34° 44' 38.4" E	0° 19' 44.4" S
					34° 44' 20.4" E	0° 17' 34.8" S
					34° 46' 22.8" E	0° 16' 33.6" S
17.	Kisumu	Seme	Kaloka Nanga	0.78	34° 34' 1.2" E	0° 8' 42" S
					34° 33' 32.4" E	0° 8' 27.6" S
					34° 33' 57.6" E	0° 8' 34.8" S
					34° 34' 1.2" E	0° 8' 42" S
18.	Migori	Nyatike North	Kao	11.21	34° 9' 36" E	0° 54' 32.4" S

LEGAL NOTICE NO. 149

THE FISHERIES MANAGEMENT AND DEVELOPMENT ACT

(Cap. 378)

LAKE VICTORIA BASIN PROTECTED BREEDING GROUNDS

IN EXERCISE of the powers conferred by section 50(1) of the Fisheries Management and Development Act, the Cabinet Secretary for Mining, Blue Economy and Maritime Affairs declare the areas set out in the Schedule hereto within the Lake Victoria fishery waters as protected fish breeding grounds.

Pursuant to section 40(1)(b) of the Act, fishing is prohibited in the fish breeding grounds specified in the Schedule. Any person who contravenes this requirement commits an offence.

The fish breeding grounds set out in the Schedule shall be identified by marker buoys.

SCHEDULE

CRITICAL FISH HABITATS (BREEDING/NURSERY AREAS) IN LAKE VICTORIA BASIN, KENYA

	County	Sub-county	Name of protected fish breeding ground	Area in km ²	Longitude	Latitude
1.	Busia	Bunyara	Munaka Lagoon	4.88	33° 56' 31.2" E	0° 3' 36" N
					33° 57' 25.2" E	0° 4' 33.6" N
					33° 56' 45.6" E	0° 2' 56.4" N
					33° 56' 31.2" E	0° 3' 3.6" N
2.	Busia	Bunyara	Namabusi**	4.40	33° 57' 57.6" E	0° 2' 27.6" N
					33° 57' 54" E	0° 3' 32.4" N
					33° 58' 58.8 E	0° 2' 27.6" N
					33° 75' 57.6" E	0° 2' 27.6" N
3.	Busia	Bunyara	Nzoia River Mouth	13.93	33° 57' 14.4" E	0° 4' 55.2" N
					33° 56' 45.6" E	0° 4' 12" N
					33° 57' 21.6" E	0° 3' 32.4" N
4.	Busia	Bunyara	Sisenye	0.53	33° 59' 27.6" E	0° 9' 46.8" N
					33° 59' 34.8" E	0° 10' 1.2" N
					33° 59' 38.4 E	0° 9' 57.6" N
					33° 59' 27.6" E	0° 9' 46.8" N
					33° 59' 45.6" E	0° 8' 45.6" N
					33° 59' 45.6" E	0° 9' 10.8" N
					33° 59' 52.8" E	0° 8' 42" N
					33° 59' 45.6" E	0° 8' 45.6" N
5.	Busia	Samia	Sio River Mouth	28.72	33° 57' 28.8" E	0° 10' 15.6" N
					33° 59' 6" E	0° 9' 39.6" N"
6.	Homa Bay	Homa Bay Town	Samunyi River Mouth	18.30	34° 25' 55.2" E	0° 30' 0" S
					34° 26' 38.4" E	0° 31' 12" S
7.	Homa Bay	Rachuonyo North	Awach River Mouth	6.12	34° 38' 38.4" E	0° 20' 38.4" S
					34° 39' 7.2" E	0° 20' 49.2" S
8.	Homa Bay	Racghuonyo West	Luanda Kich/Chiaro	0.07	34° 28' 4.8 E	0° 25' 40.8" S

- (d) ensure timely submission of revenue reports; and
- (e) ensure that all revenue-receiving bank accounts are integrated with the System.

(2) In this regulation, “last mile infrastructure relating to the System” includes end-user devices, network infrastructure and power used, established or supplied for the purposes of the System.

9. The Commission on Revenue Allocation shall have access to reports approved by the county executive committee member generated by the System for the purposes of monitoring revenue generation in each county and for advising the national government and county governments on revenue allocation.

Access by the
Commission on
Revenue
Allocation.

10. The Auditor-General shall have access to, and conduct audits, on the System for purposes of ensuring that the collection and management of own source revenue complies with the Act.

Access by the
Auditor-General.

11. The Controller of Budget shall have access to reports approved by the County Executive Committee Member generated by the System for the purposes of monitoring revenue generation in each county government and advising each county government on budget implementation.

Access by the
Controller of
Budget.

PART III—GENERAL PROVISIONS

12. Where any written law provides for the audit of documents, records or information, that law shall also apply to the audit of documents, records or information processed and maintained in the System.

Audit of
electronic
documents.

13. Each county government shall comply with these Regulations upon the expiry of twelve months after publication in the *Gazette*.

Transition.

Made on the 6th May, 2026.

JOHN MBADI NG'ONGO,
Cabinet Secretary for the National Treasury.

- (c) standardize own source revenue collection and management by county governments;
- (d) prescribe a standardized format for data collection, storage and use of the data including integration with systems in other Government agencies and departments; and
- (e) facilitate compliance by county governments with national and international public financial management standards.

PART II—THE INTEGRATED COUNTY REVENUE MANAGEMENT SYSTEM

5. There is established a system to be known as the Integrated County Revenue Management System.

Establishment of the System.

6. (1) The System shall be hosted, administered and maintained by the National Treasury.

Role of the National Treasury.

(2) Despite the generality of sub-regulation (1), the National Treasury shall perform the following roles—

- (a) maintain the integrity and security of the System;
- (b) facilitate the integration of the System with other Government systems and payment channels or systems;
- (c) establish mechanisms to ensure that information maintained in the System is confidential and is used only for the purpose to which it is intended;
- (d) facilitate regulated access to reports generated by the System by the public;
- (e) provide county governments with technical support for the deployment of the System in county governments;
- (f) conduct internal audits of the System;
- (g) facilitate capacity building for and knowledge transfer to county governments to facilitate the effective use of the System by county governments; and
- (h) establish mechanisms to ensure business continuity and disaster management in relation to the System.

7. Each county executive committee member for finance shall be responsible for the implementation of the System at the county level.

Implementation of the System by county governments.

8. (1) Each county government shall—

Role of county government.

- (a) have local administration rights to the System to manage the county's processes;
- (b) use the System for all own-source revenue collection and management;
- (c) be responsible for daily operation of the System and the last mile infrastructure relating to the System;

THE PUBLIC FINANCE MANAGEMENT ACT

(Cap. 412A)

IN EXERCISE of the powers conferred by section 12(1)(e) of the Public Finance Management Act, the Cabinet Secretary for the National Treasury makes the following Regulations—

THE PUBLIC FINANCE MANAGEMENT (INTEGRATED
COUNTY REVENUE MANAGEMENT SYSTEM) REGULATIONS,
2026

PART I-PRELIMINARY

1. (1) These Regulations may be cited as the Public Finance Management (Integrated County Revenue Management System) Regulations, 2026.

Citation.

(2) These Regulations shall come into operation upon the expiry of twelve months after publication in the *Gazette*.

2. In these Regulations unless the context otherwise requires—

Interpretation.

“Auditor-General” means the Auditor-General appointed under Article 229 of the Constitution;

“Commission on Revenue Allocation” means the Commission on Revenue Allocation established by Article 215 of the Constitution;

“Controller of Budget” means the Controller of Budget appointed under Article 228 of the Constitution;

“own source revenue” means property rates, entertainment taxes and any other tax that county governments are authorized to impose under Article 209 of the Constitution or by an Act of Parliament or county assembly and includes fees, levies and charges for services provided by a county government; and

“System” means the Integrated County Revenue Management System established under regulation 5.

3. (1) These Regulations shall apply to the national government and county governments.

Application.

(2) These Regulations shall govern access to the System by relevant oversight and advisory bodies.

(3) In this regulation, “relevant oversight and advisory body” includes the Commission on Revenue Allocation, Controller of Budget, Auditor-General, National Assembly, Senate and each county assembly.

4. The purpose of these Regulations shall be to—

Purpose of the Regulations.

- (a) establish a centralized system for the management of own source revenue by county governments;
- (b) facilitate transparent financial management and standard financial reporting as contemplated under Article 226 of the Constitution;

SPECIAL ISSUE

4509

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(Legislative Supplement No. 116)

LEGAL NOTICE NO. 148

THE PUBLIC FINANCE MANAGEMENT ACT

(Cap. 412A)

THE PUBLIC FINANCE MANAGEMENT (INTEGRATED
COUNTY REVENUE MANAGEMENT SYSTEM) REGULATIONS,
2026

ARRANGEMENT OF REGULATIONS

Regulations

PART I- PRELIMINARY

- 1— Citation.
- 2— Interpretation.
- 3— Application.
- 4— Purpose of Regulations.

PART II- ESTABLISHMENT OF THE INTEGRATED COUNTY
REVENUE MANAGEMENT SYSTEM

- 5— Establishment of the System.
- 6— Role of the National Treasury.
- 7— Implementation of the System by county governments.
- 8— Role of county government.
- 9— Access by the Commission on Revenue Allocation.
- 10— Access by the Auditor General.
- 11— Access by the Controller of Budget.

PART III-GENERAL PROVISIONS

- 12— Audit of electronic documents.
- 13— Transition.



**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT
OFFICE OF THE CABINET SECRETARY**

REPUBLIC OF KENYA

THE TEA ACT

(Cap. 343)

EXPLANATORY MEMORANDUM

THE TEA (LEVY) (AMENDMENT) REGULATIONS, 2026

Legal Notice No. 148 of 2026

1. Name of the statutory instrument

The Tea (Levy) (Amendment) Regulations, 2026 (the “Amendment Regulations”).

2. Regulation-making authority

The Cabinet Secretary for Agriculture and Livestock Development, acting under section 53(4) of the Tea Act, Cap. 343.

3. Purpose of the Amendment Regulations

The purpose of the Amendment Regulations is to clarify that the exemptions prescribed under regulation 5(a) and (b) of the Tea (Levy) Regulations, 2026 apply to exports only. The Amendment Regulations—

- (a) amend regulation 5(a) by inserting the word “exports” immediately after the words “value added tea”; and
- (b) amend regulation 5(b) by deleting the words “tea extracts” and substituting therefor the words “exports of tea extracts”.

The amendment removes any ambiguity that the exemptions might apply to imports. It does not alter the levy imposed on tea exports and imports under regulation 4 of the principal Regulations.

4. Legislative and policy background

Section 53 of the Tea Act provides for the imposition, collection, apportionment and application of the tea levy. In exercise of the power conferred by section 53(4), the Cabinet Secretary made the Tea (Levy) Regulations, 2026, published as Legal Notice No. 56 of 2026, to prescribe the levy rates and the manner of assessment, collection, payment and enforcement.

During its post-publication scrutiny of the principal Regulations on 11th June 2026, the Senate Standing Committee on Delegated Legislation observed that the word “exports”, which had appeared in regulation 5 of the draft Regulations considered during pre-publication scrutiny, was not reflected in the published

text. The omission occurred during the final alignment of the draft Regulations with the Kenya Standard on Tea Packets and Containers—Specification, KS 1927. By its letter dated 16th June 2026, the Senate communicated the Committee’s recommendation that the omission be rectified.

The proposed correction was initially presented as a corrigendum. Upon review, the Office of the Attorney-General advised, by its letter Ref. AG/LDD/442/2/20 dated 4th August 2026, that the clarification should be effected through an amendment to the principal Regulations. The Amendment Regulations implement that advice and the recommendation arising from the Senate’s scrutiny.

5. Effect and operation of the Amendment Regulations

The Amendment Regulations expressly limit the exemptions in regulation 5(a) and (b) to the export of the specified tea products. Accordingly, value-added tea and tea extracts falling within those provisions are exempt only when exported and satisfy the other conditions prescribed in regulation 5. Imports remain subject to the applicable levy under regulation 4.

The amendment does not create a new levy, vary an existing levy rate, establish a new exemption, impose an additional compliance obligation or change the persons liable to pay the levy. It gives effect to the policy intention reflected in the draft Regulations that underwent consultation and pre-publication scrutiny.

6. Consultation and public participation

The draft Tea (Levy) Regulations, 2026 underwent stakeholder consultation and public participation in accordance with section 5 of the Statutory Instruments Act and Articles 10 and 118 of the Constitution. The process included publication of the draft Regulations, invitations for written submissions and stakeholder engagements at which persons likely to be affected were afforded an opportunity to comment on the proposed provisions.

The wording limiting the relevant exemptions to exports formed part of the draft Regulations subjected to that process and was also contained in the draft considered during parliamentary pre-publication scrutiny. The amendment therefore restores wording on which stakeholders had already been consulted; it does not introduce a new policy or substantive regulatory requirement. For that reason, a separate public-participation exercise was not undertaken for the Amendment Regulations.

The Amendment Regulations also respond directly to the findings made by the Senate Standing Committee on Delegated Legislation during post-publication scrutiny. The outcome of the scrutiny was the recommendation that the published text be amended to reflect the intended export-only application of the exemptions.

7. Regulatory impact

The Amendment Regulations are not likely to impose significant costs on the community or any part of the community and, therefore, do not require a

regulatory impact statement under section 6 of the Statutory Instruments Act. In addition, a regulatory impact statement is unnecessary under section 9(a), (b) and (c) of the Act because the amendment is corrective and drafting in nature, does not operate to the disadvantage of any person, and does not fundamentally alter the application or operation of the principal Regulations.

8. Documents incorporated by reference

The Amendment Regulations do not incorporate any document by reference.

9. Implementation, compliance costs and administrative arrangements

The Amendment Regulations do not create additional implementation or compliance costs. They will be administered within the existing framework for the assessment and collection of the tea levy by the Tea Board of Kenya and its authorised collection agent. No new administrative structures, forms or procedures are required.

10. Commencement

The Amendment Regulations come into operation upon publication in the Kenya Gazette.

11. Contact

Further information may be obtained from:

The Principal Secretary
State Department for Agriculture
Ministry of Agriculture and Livestock Development
Kilimo House
P.O. Box 30028-00100
NAIROBI

HON. MUTAHI KAGWE, EGH
CABINET SECRETARY
MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT