



REPUBLIC OF KENYA

ELEVENTH PARLIAMENT - (SECOND SESSION)

THE NATIONAL ASSEMBLY

COMMUNICATION FROM THE CHAIR

**GUIDE ON THE CONSIDERATION OF PROPOSED AMENDMENTS TO THE
VALUE ADDED TAX (AMENDMENT) BILL, 2013 WITH REGARD TO
PROVISIONS OF ARTICLE 114 OF THE CONSTITUTION**

Honourable Members,

This Communication relates to the manner of considering Order No. 11 in today Order Paper, which is the Committee of the whole House on the Value Added Tax (Amendment) Bill, 2013. The Bill falls within the items defined as “money Bill” under paragraph (3) of Article 114 of the Constitution. It therefore follows that any amendments to the Bill are also subject to that Article. For avoidance of doubt, paragraph (2) of the said Article provides that-

“if, in the opinion of the Speaker of the National Assembly, a motion makes provisions for a matter listed in the definition of a money bill, the Assembly may proceed only in accordance with the recommendations of the relevant committee of the Assembly after taking into consideration the views of the cabinet secretary responsible for finance”

Honourable Members, In this regard, my office having received several amendments to the Value Added Tax (Amendments) Bill, 2013, referred them to the Budget and Appropriations Committee for recommendations. Subsequently, this afternoon, I received a letter from the Chairperson of the Budget & Appropriation Committee submitting the recommendations of the Committee on the amendments proposed by several Members to the VAT (amendment) Bill, 2013.

From the foregoing and the Committee recommendations, I wish to guide the House as follows:-

1. The amendments by Hon. Dr. Eseli Simiyu and Hon. Dr. James Nyikal, can be considered in the Committee of the whole House. However, since the Departmental Committee on Finance has similar amendments, priority will be accorded to the Committee amendments. If these are carried, the amendments proposed by these two Members will stand dropped;
2. The amendments by Hon. Hon. Clement Wambugu, Hon. Isaac Mwaura, Hon. Kathuri Murungi, Hon. T. J. Kajwang and Hon. Kinoti Gatobu, should **NOT** be considered in Committee of the Whole House as the Budget Committee has recommended so;
3. On the proposed amendments by the Member for Mbalambala (Hon. Abdikadir Aden), the Budget and Appropriation Committee has made a proposal on this

amendment. The proposal by the Committee amounts to proposing a different amendment whose notice has not been given in accordance with Standing Orders 133; In this regard, the only person who can move the amendments in the text proposed by the Budget Committee is the Hon. Mbadi, who is the Sponsor of the Bill. In this regard, the Amendment as proposed by the Hon. Abdikadir should **NOT** be considered in the Committee of the whole House. The Member is free to approach the sponsor of the Bill to move the amendment in the text proposed by the Budget Committee. That is the only floor amendment that may be allowed. **However, be guided that no member, not even the mover can move any amendments on the floor of the House on this Bill as this will also be subject to Article 114 of the Constitution.**

Finally, let me bring to the attention of the House, the request of the Budget & Appropriation Committee, that amendments by Members be submitted in good time to allow coordinated approach in their discharge of the requirements of Article 114.

Please be guided!

I thank you!

THE HON. (DR.) JOYCE LABOSO, MGH, MP
DEPUTY SPEAKER
Thursday, April 3, 2014