



(No. 086)

(1281)

**REPUBLIC OF KENYA**  
**TWELFTH PARLIAMENT – (FOURTH SESSION)**

**THE NATIONAL ASSEMBLY**

**ORDERS OF THE DAY**  
**SPECIAL SITTING**

*(Convened vide Gazette Notice No. 10690 of 16<sup>th</sup> December 2020)*

**TUESDAY, DECEMBER 22, 2020 AT 2.30 P.M.**

**ORDER OF BUSINESS**

**PRAYERS**

1. Administration of Oath
2. Communication from the Chair
3. Messages
4. Petitions
5. Papers
6. Notices of Motion
7. Questions and Statements

**8\*. PROCEDURAL MOTION– LIMITATION OF DEBATE**

*(The Leader of the Majority Party)*

**THAT**, pursuant to the provisions of Standing Order 97(1) and notwithstanding the resolution of the House of February 18, 2020, during the Special Sittings of the House of December 22, 2020 (*Afternoon*), each speech in debate on **Bills, Motions and Committee Reports**, shall be limited as follows:- a maximum of one and half hours with not more than ten (15) minutes for the Mover in moving and five (5) minutes in replying and a maximum of five (5) minutes for any other Member speaking, except for the Leader of the Majority Party, the Leader of the Minority Party and the Chairperson of the relevant Committee who shall be limited to a maximum of ten (10) minutes, and that priority in speaking be accorded to the Leader of the Majority Party, the Leader of the Minority Party and Chairperson of the relevant Committee, in that order.

**9\*. PROCEDURAL MOTION – EXTENSION OF SITTING TIME**  
**UNTIL CONCLUSION OF SPECIFIED**  
**BUSINESS**

*(The Leader of the Majority Party)*

**THAT**, pursuant to the provisions of Standing Order 30(3) (a), this House orders that should the time appointed for adjournment of the House be reached before conclusion of the business on today's Order Paper, the sitting of the House shall stand extended until the conclusion of the said business.

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**10\*. THE TAX LAWS (AMENDMENT) (No. 2) BILL (NATIONAL ASSEMBLY BILL NO. 48 OF 2020)**

(The Chairperson, Departmental Committee on Finance & National Planning)

Second Reading

*(Resumption of debate interrupted on Tuesday, December 22, 2020 – Morning Sitting)*

**11\*. MOTION – CONSIDERATION OF THE VALUE ADDED TAX (AMENDMENT OF THE RATE OF TAX) ORDER, 2020**

(The Chairperson, Committee on Delegated Legislation)

**THAT**, this House **adopts** the Report of the Committee on Delegated Legislation on its consideration of the Value Added Tax (Amendment of the Rate of Tax) Order, 2020, *laid on the Table of the House on Tuesday, December 22, 2020*, and pursuant to the provisions of sections 6 and 67 of the Value Added Tax Act, 2013 **approves** the Value Added Tax (Amendment of the Rate of Tax) Order, 2020 published as *Legal Notice No. 206 of 2020*.

**12\*. THE ANTI-DOPING (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 51 OF 2020)**

(The Leader of the Majority Party)

Second Reading

**13\*. COMMITTEE OF THE WHOLE HOUSE**

(i) The Tax Laws (Amendment) (No.2) Bill (National Assembly Bill No. 48 of 2020)

(The Chairperson, Departmental Committee on Finance & National Planning)

(ii) The Anti-Doping (Amendment) Bill (National Assembly Bill No. 51 of 2020)

(The Leader of the Majority Party)

*(With leave of the House)*

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**\* Denotes Orders of the Day\***

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..... /Notices\*

**NOTICES****I. THE TAX LAWS (AMENDMENT) (NO.2) BILL (NATIONAL ASSEMBLY BILL NO. 48 OF 2020)**

- 1) Notice is given that the Chairperson of the Departmental Committee on Finance and National Planning intends to move the following amendments to the Tax Laws (Amendment) (No.2) Bill, 2020, at the Committee Stage—

**SCHEDULE**

1. **THAT**, the Schedule to the Bill be amended in the proposed amendments to the Income Tax Act (CAP. 470) —

- (a) by inserting the following new amendment immediately after the proposed amendment to section 12 (D) (1) (c)—

s. 12D(1) Insert the following new paragraph immediately after paragraph (c)—

(d) that person is engaged in business whose retail price is controlled by the Government;

(e) that person is engaged in insurance business.

- (b) by deleting the proposed amendments in Item 1 and Item 1A of Head B(Rates of Tax) of the Third Schedule and substituting therefor the following new items—

1. The individual rates of tax shall be –

	Rate in each shilling
On the first Shs. 288,000	10%
On the next shs 100,000	25%
Above shs 388,000	30%

- 1A. The wife's employment, wife's professional and wife's self-employment income rates of tax shall be –

	Rate in each shilling
On the first Shs. 288,000	10%
On the next shs 100,000	25%
Above shs 388,000	30%

- (c) in the proposed amendments to item 2(a) by deleting the proposed proviso to paragraph (viii);
- (d) by deleting the proposed amendments to Item 5(d) (ii) and substituting therefor the following new Item 5(d) (ii)-

Delete the tabulation of rates and income bands and substitute therefore the following new rates and income bands —

	Rate in each shilling
On the first Shs. 288,000	10%
On the next shs 100,000	25%
Above shs 388,000	30%

2. **THAT**, the Schedule to the Bill be amended by inserting the following new amendment immediately after the proposed amendment to Item 5 (d) (ii) —

Item 5 (d) (iii) Delete the words “twenty-five percent” and substitute therefor the words “thirty percent”

- 2) **Notice is given that the Member for Kikuyu (Hon. Kimani Ichungwah) intends to move the following amendments to the Tax Laws (Amendment) (No.2) Bill, 2020 at the Committee Stage—**

### **SCHEDULE**

**THAT**, the Schedule be amended in the provisions relating to the Income Tax Act (Cap.470)by —

- (a) inserting the following new amendment immediately after the proposed amendment to section 12D (1) (c) —

s. 12D(1) Insert the following new paragraphs immediately after paragraph (c)—

(d) that person’s business has suffered loss in the last three years from the date of coming into force of this section; and

(e) that person’s business suffers loss in the next three years from the date of coming into force of this section.

- (b) deleting the proviso to paragraph (ix) in Item 2 (a) of Head B of the Third Schedule and substituting therefor the following new proviso-

Provided that this provision shall apply to the income earned from the 1<sup>st</sup>July, 2021.

- 3) Notice is given that the Member for Ruaraka (Hon. T. J Kajwang) intends to move the following amendment to the Tax Laws (Amendment) (No.2) Bill, 2020 at the Committee Stage—

### SCHEDULE

**THAT**, the Schedule to the Bill be amended in the provisions relating to the Income Tax Act (Cap. 470) by inserting the following new amendment immediately after the proposed amendments to section 12D (1) —

- s. 12D Insert the following new subsection immediately after subsection (2) —  
 (3) Notwithstanding the provisions of the Finance Act, 2020 this section shall come into force on 1<sup>st</sup> January, 2023.

- 4) Notice is given that the Member for Manyatta (Hon. John Muchiri) intends to move the following amendment to the Tax Laws (Amendment) (No.2) Bill, 2020 at the Committee Stage—

### SCHEDULE

1. **THAT**, the Schedule be amended in the provisions relating to the Income Tax Act Cap. 470 by deleting the proposed amendment to section 12D and substituting therefor the following new amendment—

s. 12D Delete.

### NEW AMENDMENTS

2. **THAT**, the Schedule to the Bill be amended by inserting the following new amendments in the provisions relating to the Income Tax Act—

s. 12 (1) Delete paragraph (a).  
 s.34 (1) Delete paragraph (n).  
 Third Delete paragraph 11.  
 Schedule  
 Head B

- 5) Notice is given that the Member for Dagoretti South (Hon. John Kiarie) intends to move the following amendment to the Tax Laws (Amendment) (No.2) Bill, 2020 at the Committee Stage—

### SCHEDULE

**THAT**, the Schedule be amended by deleting the proposed amendment to section 17 of the Value Added Tax Act, 2013

**The House resolved on Tuesday, February 18, 2020 as follows-**

- II.** **THAT**, notwithstanding the provisions of Standing Order 97(4), this House orders that, each speech in a debate on **Bills sponsored by a Committee, the Leader of the Majority Party or the Leader of the Minority Party** be limited as follows:- A maximum of forty five (45) minutes for the Mover, in moving and fifteen minutes (15) in replying, a maximum of thirty (30) minutes for the Chairperson of the relevant Committee (if the Bill is not sponsored by the relevant Committee), and a maximum of ten (10) minutes for any other Member speaking, except the Leader of the Majority Party and the Leader of the Minority Party, who shall be limited to a maximum of fifteen Minutes (15) each (if the Bill is not sponsored by either of them); and that priority in speaking be accorded to the Leader of the Majority Party, the Leader of the Minority Party and the Chairperson of the relevant Departmental Committee, in that order.
- III.** **THAT**, notwithstanding the provisions of Standing Order 97(4), each speech in debate on **Reports of Committees**, including a Report of a Joint Committee of the Houses of Parliament or any other Report submitted to the House for which limitation of time has not been specified, shall be limited as follows:- A maximum of sixty (60) minutes for the Mover in moving and thirty (30) minutes in replying, and a maximum of ten (10) minutes for any other Member speaking, except the Leader of the Majority Party and the Leader of the Minority Party, who shall be limited to a maximum of fifteen (15) minutes each; and that priority in speaking be accorded to the Leader of the Majority Party and the Leader of the Minority Party, in that order.
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