

Approved for tabling in the House:



BNT
SNA
7/6/2022

REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY

TWELFTH PARLIAMENT – SIXTH SESSION – 2022
DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING

REPORT ON-

THE KENYA REVENUE AUTHORITY (AMENDMENT) BILL (*NATIONAL ASSEMBLY
BILL NO. 24 OF 2022*)

THE NATIONAL ASSEMBLY	
DATE: 08 JUN 2022	
DAY: WEDNESDAY	
TABLED BY:	VICE CHAIR, FINANCE HON. ISAAC NDIRANGU
CLERK AT THE TABLE:	FINLAY MURIUKI

CLERKS CHAMBERS
DIRECTORATE OF DEPARTMENTAL COMMITTEES
PARLIAMENT BUILDINGS
NAIROBI

JUNE 2022

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CHAIRPERSON'S FOREWORD

This report contains proceedings of the Departmental Committee on Finance and National Planning on its consideration of the Kenya Revenue Authority (Amendment) Bill (*National Assembly Bill No. 24 of 2022*) which was published on Friday, 8th April 2022.

The Bill went through the First Reading on Tuesday, 10th May 2022 and was thereafter committed to the Departmental Committee on Finance and National Planning for consideration and reporting to the House pursuant to the provision of Standing Order 127.

The Bill has seven (7) clauses and Two (2) Schedules and seeks to amend the Kenya Revenue Authority Act, 1995 by changing the name "*Kenya Revenue Authority*" to "*Kenya Revenue Service*" accordingly. The public perception of the use of the word "*Authority*" is that the word, connotes a commanding body rather than a friendly service-oriented institution. In this regard, the change of name is intended to rebrand the Authority in transforming its public image and thus enhancing tax compliance through improved public relations and by maintaining a clear focus on tax payers needs and rights. The Bill is also intended to delete the words "*Minister*" and "*Permanent Secretary*" and replace them with "*Cabinet Secretary*" and "*Principal Secretary*", in line with the terms used in the Constitution.

Following placement of advertisements in the print media on Friday, 13th May 2022 requesting for comments on the Bill from members of the public and relevant stakeholders pursuant to Article 118(1)(b) of the Constitution and Standing Order 127(3), the Committee received two (2) written memoranda. The stakeholders supported the renaming of Kenya Revenue Authority to Kenya Revenue Service.

While considering the Bill, the Committee observed that enactment of the Bill will present a picture of a friendly tax collector as opposed to the current scenario where the word "*authority*" paints a picture of force. Resultantly, the name change may encourage compliance by taxpayers hence increase revenue collection by the tax collector.

On behalf of the Departmental Committee on Finance and National Planning and pursuant to the provisions of Standing Order 199(6), it is my pleasant privilege and honor to present to this House the Report of the Committee on its consideration of the Kenya Revenue Authority (Amendment) Bill (*National Assembly Bill No. 24 of 2022*). The Committee is grateful to the Offices of the Speaker and Clerk of the National Assembly for the logistical and technical support accorded to it during its consideration of the Bill. The Committee further wishes to thank the National Treasury and Planning and Ernest and Martin Associates for submitting memoranda on the Bill. Finally, I wish to express my appreciation to the Honourable Members of the Committee and the Committee Secretariat who made useful contributions towards the preparation and production of this report.

It is my pleasure to report that the Committee has considered the Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 24 of 2022) and have the honor to report back to the National Assembly with the recommendation that the Bill be **approved without amendments**.

Hon. Gladys Wanga, CBS, MP

Chairperson, Departmental Committee on Finance and National Planning

PART ONE

1 PREFACE

1.1 ESTABLISHMENT OF THE COMMITTEE

1. The Departmental Committee on Finance & National Planning is one of the fifteen Departmental Committees of the National Assembly established under **Standing Order 216** whose mandates pursuant to the **Standing Order 216 (5)** are as follows:
 - i. *To investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned ministries and departments;*
 - ii. *To study the programme and policy objectives of Ministries and departments and the effectiveness of their implementation;*
 - iii. ***To study and review all the legislation referred to it;***
 - iv. *To study, access and analyze the relative success of the Ministries and departments as measured by the results obtained as compared with their stated objectives;*
 - v. *To investigate and inquire into all matters relating to the assigned Ministries and departments as they may deem necessary, and as may be referred to them by the House;*
 - vi. *To vet and report on all appointments where the Constitution or any law requires the National Assembly to approve, except those under Standing Order No. 204 (Committee on appointments);*
 - vii. *To examine treaties, agreements and conventions;*
 - viii. *To make reports and recommendations to the House as often as possible, including recommendation of proposed legislation;*
 - ix. *To consider reports of Commissions and Independent Offices submitted to the House pursuant to the provisions of Article 254 of the Constitution; and*
 - x. *To examine any questions raised by Members on a matter within its mandate.*

1.2 MANDATE OF THE COMMITTEE

2. In accordance with the Second Schedule of the Standing Orders, the Committee is mandated to consider, public finance, monetary policies, public debt, financial institutions (excluding those in securities exchange), investment and divestiture policies, pricing policies, banking, insurance, population revenue policies including taxation and national planning and development.
3. In executing its mandate, the Committee oversees the following government Ministries and departments:
 - i. National Treasury and Planning
 - ii. Ministry of Devolution
 - iii. Commission on Revenue Allocation
 - iv. Office of the Controller of Budget
 - v. Salaries and Remuneration Commission

1.3 COMMITTEE MEMBERSHIP

4. The Departmental Committee on Finance and National Planning was reconstituted by the House in July 2020 and comprises of the following Members:

Chairperson

Hon. Gladys Wanga, CBS, MP
Homabay County

ODM Party

Vice-Chairperson

Hon. Isaac W. Ndirangu, MP
Roysambu Constituency

Jubilee Party

Hon. Jimmy O. Angwenyi, MGH, MP
Kitutu Chache North Constituency

Jubilee Party

Hon. Christopher Omulele, CBS, MP
Luanda Constituency

ODM Party

Hon. Shakeel Shabbir Ahmed, CBS, MP
Kisumu East Constituency

Independent Member

Hon. Daniel Nanok, MP
Turkana West Constituency

Jubilee Party

Hon. (Dr.) Christine Ombaka, MP
Siaya County

ODM Party

Hon. Andrew Okuome, MP
Karachuonyo Constituency

ODM Party

Hon. David Mboni, MP
Kitui Rural Constituency

CCU Party

Hon. Francis K. Kimani, MP
Molo Constituency

Jubilee Party

Hon. Joseph Oyula, MP
Butula Constituency

ODM Party

Hon. Joshua Kandie, MP
Baringo Central Constituency

MCC Party

Hon. Stanley Muthama, MP
Lamu West Constituency

MCC Party

Hon. Edith Nyenze, MP
Kitui West Constituency

WDM-K

Hon. Catherine Waruguru, MP
Laikipia County

Jubilee Party

Hon. James Gichuhi Mwangi, MP
Tetu Constituency

Jubilee Party

Hon. (Prof.) Mohamud Muhamed, MP
Wajir South Constituency

Jubilee Party

Hon. Peter Lochakapong, MP
Sigor Constituency

Jubilee Party

Hon. Qalicha Gufu Wario, MP
Moyale Constituency

Jubilee Party

1.4 COMMITTEE SECRETARIAT

5. The Committee is facilitated by the following Secretariat:

Ms. Rose M. Wanjohi
Senior Clerk Assistant/Head of Secretariat

Ms. Jennifer Ndeto
Deputy Director, Legal Services

Ms. Lauren O. Wesonga
Clerk Assistant II

Mr. Josephat Motonu
Senior Fiscal Analyst

Mr. Chelang'a Maiyo
Research Officer II

Mr. Gideon Kipkogei
Hansard Reporter III

Mr. Luka Mutua
Serjeant-At-Arms II

Mr. Yaqub Ahmed
Media Relations Officer III

Mr. George Ndenjeshe
Fiscal Analyst III

Ms. Terry Ondiko
Fiscal Analyst III

Ms. Carol Waweru
Hansard Reporter III

Ms. Carolyn Musyoka
Hansard Reporter III

Ms. Christine Maeri
Audio Officer

PART TWO

2 OVERVIEW OF THE KENYA REVENUE AUTHORITY (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 24 OF 2022)

2.1 INTRODUCTION

6. The main objective of the Bill is to change the name “*Kenya Revenue Authority*” to “*Kenya Revenue Service*” accordingly. This is to deal with the public perception of the use of the word “*Authority*” and rebrand it as a friendly service-oriented institution.
7. The Bill also intends to delete the words “*Minister*” and “*Permanent Secretary*” and replace them with the words “*Cabinet Secretary*” and “*Principal Secretary*”, in line with the terms used in the Constitution.

2.2 ANALYSIS OF THE BILL

The Bill proposes the following amendments:

8. **Clause 1** provides for the short title of the Bill.
9. **Clause 2** provides for amendment of the long title of the Bill by replacing the word “*Authority*” with the word “*Service*”.
10. **Clause 3** seeks to amend section 1 of the Principal Act by deleting the word “*Authority*” and substituting with the word “*Service*”.
11. **Clause 4** proposes to amend section 2 of the principal Act by changing definitions of the words “*Authority*” and “*Minister*”.
12. **Clause 5** provides for repeal of section 3 and replacing it with a new section that establishes the Kenya Revenue Service.
13. **Clause 6** provides for consequential amendments to the Principal Act.
14. **Clause 7** seeks to amend other statutes by replacing the words “*Kenya Revenue Authority*” and “*Minister*” with the words “*Kenya Revenue Service*” and “*Cabinet Secretary*” respectively. The First schedule of the Bill provides for the consequential amendments to the principal Act.
15. The Bill does not delegate legislative power and neither does it limit fundamental rights and freedoms.
16. The Bill does not contain provisions that affect the functions and powers of county governments in terms of Article 110(1)(a) of the Constitution and hence it is not a Bill concerning county governments.
17. Enactment of this Bill shall not occasion additional expenditure of public funds.

PART THREE

3 PUBLIC PARTICIPATION/STAKEHOLDERS CONSULTATION

18. Following the call for memoranda from the public through the placement of adverts in the print media on 13th May 2022 and vide a letter REF: NA/DDC/F&NP/2022/25 dated 20th May 2022 inviting stakeholders for a meeting, the Committee received memoranda from the following stakeholders:

- i. National Treasury and Planning
- ii. Ernest & Martin Associates

The stakeholders submitted as follows:

3.1 ERNEST & MARTIN ASSOCIATES

Mr. Ernest Muriu, Partner, Ernest & Martin Associates submitted a written memorandum to the Committee on Tuesday, 25th May 2022. He proposed the following amendments to the Bill:

19. Insert the following new clause 1 on taxpayer rights: *"the service shall promote taxpayer rights including: (a) Taxpayers treated with integrity; (b) Rights of taxpayers as provided in the Bill of Rights in the Constitution 2010 are upheld; (c) Tax liability determined fairly, impartially and in accordance with law; (d) Taxpayers treated with no greater or lesser favor in their tax affairs than in the tax affairs of other persons; (e) Taxpayer confidentiality upheld; (f) Promoting compliance especially voluntary compliance by all person's; (g) Promoting lowest compliance costs incurred by persons; (h) Ensuring guidelines and procedures are documented and published in compliance with law; (i) Facilitating prompt resolution and removal of any ambiguities or inconsistencies in tax law and regulations; (j) Application and processing of applications, exemptions in a timely manner; (k) Officers of the service shall continuously trained; and (l) The service shall develop a taxpayer service deliver charter and ensure that it's widely publicized."*
20. Insert the following new Clause 2 on taxpayer education *"(a) The Kenya Revenue Service shall, establish mechanisms for the provision of continuous taxpayer education and cause to be prepared a taxpayer education curriculum; (b) the mechanisms under sub-section (a) shall include provision for partnership with other agencies and non-state actors in the provision of the education"*.
21. Inserting the following new Clause 3 on use of technology *"(a) Subject to this section, there is established an integrated tax management system that enables filing of returns, payment of taxes, facilitating taxpayer service delivery and any other incidental matters; (b) The Service shall, for purposes of subsection(a), develop a policy on the progressive use of technology in the tax management process; (c) The Service shall ensure that the technology in use under sub-section (a) is simple, accurate, verifiable, secure, accountable, transparent and is adequately tested, verified prior to deployment. Any bugs in the system shall be promptly addressed; and (d) The Service shall, in consultation with the relevant agencies, institutions and stakeholders, make regulations for the better carrying into effect the provisions of this section including: (i) Protection of the tax system; and (ii) Continuously updating the system features and technology"*.

22. Insert the following new Clause 4 on Dispute Resolution: *“(a) The Service shall put in place alternative forms of dispute resolution including reconciliation, mediation and arbitration mechanisms; (b) Such mechanisms should facilitate expedient conclusion of tax disagreements resulting in high level taxpayer experiences and returns are up to date or update refunds; and (c) The Service shall, in consultation with the relevant agencies, institutions and stakeholders, make regulations for the better carrying into effect the provisions of this section”.*
23. Amend the Bill by inserting the following new Clause 5 on Regulations, rules or statutory instruments: *“(a) The Service shall facilitate public participation on behalf of the cabinet secretary on all regulation/rules or statutory instruments related to taxation; (b) The service shall advise the cabinet secretary on keeping subsidiary legislation, regulations and rules updated”.*
24. Amend the Bill by inserting the following new Clause 6 on complaints on misconduct: *“The cabinet secretary shall make regulation conferring functions on the independent office to conduct investigations on a matter in relation to the functions of KRS or any of its officers, commissioners in so far as relates to their exercise of functions under this act or to any other tax law.”*

Committee Observation/Resolution

The Committee observed that the proposals by Ernest and Martin Associates were expanding the Bill beyond its scope, contrary to National Assembly Standing Order No. 133(5). Their proposals were therefore rejected by the Committee.

3.2 THE NATIONAL TREASURY

In a memorandum submitted to the Committee on 26th May 2022, Hon. Ukur Yatani, EGH, the Cabinet Secretary for National Treasury and Planning, submitted THAT:

25. The Kenya Revenue Authority (Amendment) Bill, 2022 seeks to amend the Kenya Revenue Authority Act, to the change the name from “*Kenya Revenue Authority*” to “*Kenya Revenue Service*”.
26. Government agencies are expected to be sensitive and responsive to emerging customer needs. It has, however, been noted that the term “*Authority*” has a connotation of a command, instilling fears amongst taxpayers, whereas the Institution provides services to taxpayers. In this respect, the Kenya Revenue Authority has been on a journey of transformation to enhance customer-centric service delivery and align the operations of the Authority to these emerging trends. The change of name is intended to rebrand the Authority and transform its public image thus enhance tax compliance through improved public relations and maintaining clear focus on taxpayers’ needs.
27. The transition from Kenya Revenue Authority to Kenya Revenue Service is aimed at enhancing the role of the institution as a facilitator of compliance as opposed to an enforcer of taxes. It is important that the Institution inculcates a culture of public service to all persons.
28. Considering that the Institution is the implementer of various tax laws, this change in name will necessitate in consequential amendments to various laws. In this regard, the Bill proposes to amend other statutes which have reference to the name “*Kenya Revenue Authority*” as specified in the Second Schedule to the Bill.

PART FOUR

4 COMMITTEE OBSERVATIONS

29. Upon reviewing the Bill, the Committee observed as follows:

- (i) The change of name as proposed in the Bill from Kenya Revenue Authority to Kenya Revenue Service will remove the public perception of an authoritarian institution and allow it to present itself as a service oriented institution. This will also enhance its public image and promote tax compliance.
- (ii) The Bill will also ensure change of the title of the Minister responsible for matters relating to Finance to Cabinet Secretary responsible for matters relating to Finance, as the title “Permanent Secretary” to “Principal Secretary” reflecting the current titles as provided in the Constitution.

PART FIVE

5 COMMITTEE RECOMMENDATION

The Committee having reviewed the Kenya Revenue Authority (Amendment) Bill (*National Assembly Bill No. 24 of 2022*) recommends that the House **passes the Bill without amendments.**


THE NATIONAL ASSEMBLY

DATE: 08 JUN 2022

TABLED BY:

CLERK OF THE TABLE:

Fw

SIGNED.....  DATE 7th June 2022

HON. GLADYS WANGA, CBS, MP
CHAIRPERSON,
DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING



REPUBLIC OF KENYA

NATIONAL ASSEMBLY
DEPARTMENTAL COMMITTEE ON FINANCE & NATIONAL PLANNING

ADOPTION SCHEDULE

**ADOPTION SCHEDULE FOR THE REPORT ON THE CONSIDERATION OF THE KENYA REVENUE
AUTHORITY (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 24 OF 2022)**

DATE: 7TH JUNE 2022

NAME	SIGNATURE
1. HON. GLADYS WANGA, CBS, MP – CHAIRPERSON	
2. HON. ISAAC W. NDIRANGU, MP – VICE- CHAIRPERSON	
3. HON. JIMMY O. ANGWENYI, MGH, MP	
4. HON. CHRISTOPHER OMULELE, CBS, MP	
5. HON. SHAKEEL SHABBIR AHMED, CBS, MP	
6. HON. DANIEL E. NANOK, MP	
7. HON. (DR.) CHRISTINE OMBAKA, MP	
8. HON. ANDREW A. OKUOME, MP	
9. HON. DAVID M. MBONI, MP	
10. HON. FRANCIS KURIA KIMANI, MP	
11. HON. JOSEPH M. OYULA, MP	
12. HON. JOSHUA KANDIE, MP	
13. HON. STANLEY M. MUTHAMA, MP	
14. HON EDITH NYENZE, MP	
15. HON. CATHERINE WARUGURU, MP	
16. HON. JAMES GICHUHI MWANGI, MP	
17. HON. (PROF.) MOHAMUD SHEIKH MOHAMED, MP	
18. HON. PETER LOCHAKAPONG, MP	
19. HON. QALICHA GUFU WARIO, MP	

MINUTES OF THE 45TH SITTING OF THE DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING HELD IN MINI CHAMBER, COUNTY HALL PARLIAMENT BUILDINGS ON TUESDAY, 7TH JUNE 2022 AT 10:00 A.M.

PRESENT

1. Hon. Isaac W. Ndirangu, MP - Vice-Chairperson
2. Hon. Jimmy O. Angwenyi, MGH, MP
3. Hon. Christopher Omulele, CBS, MP
4. Hon. Shakeel Shabbir Ahmed, CBS, MP
5. Hon. Daniel E. Nanok, MP
6. Hon. (Dr.) Christine Ombaka, MP
7. Hon. David M. Mboni, MP
8. Hon. Francis K. Kimani, MP
9. Hon. Joseph M. Oyula, MP
10. Hon. Joshua C. Kandie, MP
11. Hon. Edith Nyenze, MP
12. Hon. (Prof.) Mohamud Sheikh Mohamed, MP
13. Hon. Qalicha Gufu Wario, MP

ABSENT WITH APOLOGY

1. Hon. Gladys Wanga, CBS, MP - Chairperson
2. Hon. Andrew A. Okuome, MP
3. Hon. Stanley M. Muthama, MP
4. Hon. Catherine Waruguru, MP
5. Hon. James Gichuhi Mwangi, MP
6. Hon. Peter Lochakapong, MP

**IN ATTENDANCE
SECRETARIAT**

1. Ms. Rose M. Wanjohi - Senior Clerk Assistant/Head of Secretariat
2. Ms. Lauren Wesonga - Clerk Assistant II
3. Ms. Doreen Karani - Legal Counsel I
4. Mr. Gideon Kipkoech - Hansard Officer III
5. Mr. Luka Mutua - Serjeant-At-Arms II
6. Mr. Chelang'a Maiyo - Research Officer II
7. Ms. Terry Ondiko - Fiscal Analyst III
8. Mr. George Ndenjeshe - Fiscal Analyst III
9. Ms. Carol Waweru - Hansard Reporter III
10. Ms. Christine Maeri - Audio Officer

AGENDA

1. Prayers
2. Confirmation of Minutes from the previous sitting(s) and Matters Arising
3. **Consideration and adoption of the following reports:**
 - i. **Report on the consideration of the Kenya Revenue Authority (Amendment) Bill (N.A. Bill No. 24 of 2022); and**
 - ii. **Exit Report of the Departmental Committee on Finance and National Planning.**
4. Any Other Business
5. Adjournment/Date of Next Meeting

MIN.NO.NA/F&NP/2022/212:

**COMMUNICATION FROM THE
CHAIRPERSON**

The meeting was called to order at twenty-six minutes past ten o'clock and the Chairperson said the Prayer before inviting the meeting to deliberate on the day's agenda.

MIN.NO.NA/F&NP/2022/213:

CONFIRMATION OF MINUTES

Minutes of the following Sittings were confirmed:

1. 12th Sitting having been proposed by Hon. Edith Nyenze, MP and seconded by Hon. Christopher Omulele, CBS, MP;
2. 13th Sitting having been proposed by Hon. Joshua Kandie, MP and seconded by Hon. Andrew Okuome, MP;
3. 14th Sitting having been proposed by Hon. David Mboni, MP and seconded by Hon. Edith Nyenze, MP;
4. 15th Sitting having been proposed by Hon. (Prof.) Mohamud Mohamed, MP and seconded by Hon. Francis Kimani, MP;
5. 16th Sitting having been proposed by Hon. Francis Kimani, MP and seconded by Hon. Christopher Omulele, CBS, MP;
6. 17th Sitting having been proposed by Jimmy Angwenyi, MGH, MP and seconded by Hon. Andrew Okuome, MP;
7. 18th Sitting having been proposed by Hon. Joshua Kandie, MP and seconded by Hon. Daniel Nanok, MP;
8. 19th Sitting having been proposed by Hon. Shakeel Shabbir, CBS, MP and seconded by Hon. Francis Kimani, MP;
9. 20th Sitting having been proposed by Hon. David Mboni, MP and seconded by Hon. Andrew Okuome, MP;
10. 21st Sitting having been proposed by Hon. Edith Nyenze, MP and seconded by Hon. Joshua Kandie, MP;
11. 22nd Sitting having been proposed by Hon. Christopher Omulele, CBS, MP and seconded by Hon. Andrew Okuome, MP;
12. 23rd Sitting having been proposed by Hon. Edith Nyenze, MP and seconded by Hon. Jimmy Angwenyi, MGH, MP;
13. 24th Sitting having been proposed by Hon. Jimmy Angwenyi, MGH, MP and seconded by Hon. Joshua Kandie, MP;
14. 25th Sitting having been proposed by Hon. Shakeel Shabbir, CBS, MP and seconded by Hon. Andrew Okuome, MP;
15. 26th Sitting having been proposed by Hon. (Prof.) Mohamud Mohamed, MP and seconded by Hon. Christopher Omulele, CBS, MP;
16. 27th Sitting having been proposed by Hon. Joshua Kandie, MP and seconded by Hon. Shakeel Shabbir, CBS, MP;
17. 28th Sitting having been proposed by Hon. Joshua Kandie, MP and seconded by Hon. Francis Kimani, MP;
18. 29th Sitting having been proposed by Hon. Edith Nyenze, MP and seconded by Hon. Andrew Okuome, MP;
19. 30th Sitting having been proposed by Hon. David Mboni, MP and seconded by Hon. Joshua Kandie, MP;
20. 31st Sitting having been proposed by Hon. Andrew Okuome, MP and seconded by Hon. (Dr.) Christine Ombaka, MP;
21. 32nd Sitting having been proposed by Hon. Jimmy Angwenyi, MGH, MP and seconded by Hon. David Mboni, MP;
22. 33rd Sitting having been proposed by Hon. David Mboni, MP and seconded by Hon. Andrew Okuome, MP;

23. 34th Sitting having been proposed by Hon. Qalicha Wario, MP and seconded by Hon. Francis Kimani, MP;
24. 35th Sitting having been proposed by Hon. Jimmy Angwenyi, MGH, MP and seconded by Hon. David Mboni, MP;
25. 36th Sitting having been proposed by Hon. (Dr.) Christine Ombaka, MP and seconded by Hon. Shakeel Shabbir, CBS, MP;
26. 37th Sitting having been proposed by Hon. Andrew Okuome, MP and seconded by Hon. David Mboni, MP;
27. 38th Sitting having been proposed by Hon. (Prof.) Mohamud Mohamed, MP and seconded by Hon. Edith Nyenze, MP;
28. 39th Sitting having been proposed by Hon. Christopher Omulele, CBS, MP and seconded by Hon. Shakeel Shabbir, CBS, MP;
29. 40th Sitting having been proposed by Hon. Andrew Okuome, MP and seconded by Hon. Hon. (Prof.) Mohamud Mohamed, MP;
30. 41st Sitting having been proposed by Hon. Francis Kimani, MP and seconded by Hon. Edith Nyenze, MP;
31. 42nd Sitting having been proposed by Hon. David Mboni, MP and seconded by Hon. Christopher Omulele, CBS, MP;
32. 43rd Sitting having been proposed by Hon. Joshua Kandie, MP and seconded by Hon. Edith Nyenze, MP; and
33. 44th Sitting having been proposed by Hon. (Prof.) Mohamud Mohamed, MP and seconded by Hon. Jimmy Angwenyi, MGH, MP.

MIN.NO.NA/F&NP/2022/214: MATTERS ARISING
 No matters arose from the confirmed Minutes.

MIN.NO.NA/F&NP/2022/215: CONSIDERATION AND ADOPTION OF THE REPORT ON THE KENYA REVENUE (AMENDMENT) BILL (N.A. BILL NO. 24 OF 2022)

The Legal Counsel informed the Committee that the Bill seeks to amend the Kenya Revenue Act, 1995 by changing the name '*Kenya Revenue Authority*' to '*Kenya Revenue Service*' and to amend other statutes that have references to the name '*Kenya Revenue Authority*' accordingly.

The Bill also intends to delete the words '*Minister*' and '*Permanent Secretary*' and replace them with '*Cabinet Secretary*' and '*Principal Secretary*' in line with the terms used in the Constitution.

The Committee was also taken through the amendments proposed to the Act by Ernest and Martin Associates. Members observed that the amendments were expanding the scope of the Bill contrary to the provisions of Standing Order 133(5) of the National Assembly Standing Orders.

The Committee did not make any amendments to the Bill and the Report was adopted having been proposed by Hon. Joshua Kandie, MP and Seconded by Hon. Jimmy Angwenyi, MGH, MP.

MIN.NO.NA/F&NP/2022/216:

**CONSIDERATION AND ADOPTION OF
THE EXIT REPORT OF THE
DEPARTMENTAL COMMITTEE ON
FINANCE AND NATIONAL PLANNING OF
THE 12TH PARLIAMENT**

The Committee secretariat took the Committee through the Exit Report. Members observed that there was need to include percentages in future reports in order to easily gauge the Committee's performance. Members also observed that the reduction of VAT on LPG from 16% to 8% and the zero-rating of the supply of maize flour, cassava flour, among others should be included in the Committee's achievements.

The Exit Report was adopted having been proposed by Hon. David Mboni, MP and Seconded by Hon. Jimmy Angwenyi, MGH, MP.

MIN.NO.NA/F&NP/2022/217:

ANY OTHER BUSINESS

The Chairperson informed the meeting that the Committee intends to recommit clause 34 (iv) and (v) of the Finance Bill, 2022.

MIN.NO.NA/F&NP/2022/218:

**ADJOURNMENT/DATE OF NEXT
MEETING**

There being no other business to deliberate on, the meeting was adjourned at seventeen minutes to noon. The next meeting will be held on notice.

SIGNED.....

For



DATE.....

7th June 2022

HON. GLADYS WANGA, CBS, MP
(CHAIRPERSON)



REPUBLIC OF KENYA
COUNTY GOVERNMENT OF LAIKIPIA
DEPARTMENT OF INFRASTRUCTURE ROADS
AND PUBLIC WORKS
 P. O. BOX 1271 - 10400, NANYUKI



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No.	Tender No.	Tender Description	RCA Registration Required	Eligibility	Bid Bond	Mandatory Pre-tender Site Visit Date/Venue /Time
1.	LCG/C06/INFRA/01/2021-2022/2023	IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- PESI CENTRE	5 and above	open	Kshs. 1,451,822.00	18 th March, 2022
2.	LCG/C06/INFRA/02/2021-2022/2023	IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- NAIBOR CENTRE	5 and above	open	Kshs. 1,792,829.00	17 th March, 2022
3.	LCG/C06/INFRA/03/2021-2022/2023	IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- WYUMPIRIE CENTRE	5 and above	open	Kshs. 2,106,203.00	17 th March, 2022
4.	LCG/C06/INFRA/06/2021-2022	IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- NYAHURURU JUA KALI ROADS	5 and above	open	Kshs. 2,477,579.00	18 th March, 2022

Bidding documents with details can be obtained from Laikipia County Website www.laikipia.go.ke free of charge. Only bidders meeting criteria indicated in the bid document shall be considered for further evaluation. Only completed tenders should be submitted to the tender box located at Laikipia County Headquarters in Nanyuki town on or before 27th May, 2022 on or before 3:00 pm, in envelopes clearly marked;

The Head of Supply Chain Management
 County Government of Laikipia
 P. O. Box 1271 - 10400,
 Nanyuki

N.B.

- Bidders attending site meetings scheduled for 17th May, 2022 shall assemble at Laikipia County Infrastructure Department Board Room in Nanyuki at 9:00am, while bidders attending site meetings scheduled for 18th May, 2022 shall assemble at Laikipia County Infrastructure offices in Nyahururu at 9:00am.
- Every Bidder attending site visit, shall be represented by at-least one technical Person with a minimum qualification of a Diploma in Civil/Highway Engineering. The individual MUST Bring along the following:
 - Original ID/Passport and a Copy
 - Original Diploma/H. Dip./Degree Certificate and a Copy
 - Copy of Registration Certificate/ or proof of current subscription by EBK/KETRB
 - Original introductory letter bearing the Company letterhead and an Official Stamp authorizing them to represent the company in the pre-tender site visit/Pre Tender Conference. The letter shall be duly signed. Photocopies or any other media shall not be accepted.
- The copies of ID/Passport, Academic Certificate, Professional Registration certificate, and introductory letters shall be retained by the Procuring Entity's Team and may be verified later for authenticity.
- Only one (1) person shall only represent one (1) company per tender.
- Bidders shall **electronically serialize all pages** of each tender submitted.

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No.	Tender no.	Description	Eligibility	Bid Bond	Closing Date
1.	LCG/B33/INFRA/01/2021/2022/2023	CONSULTANCY SERVICES FOR IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- PESI CENTRE	open	Ksh. 100,000	20 th May, 2022
2.	LCG/B33/INFRA/03/2021/2022/2023	CONSULTANCY SERVICES FOR IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- WYUMPIRIE CENTRE	open	Ksh. 100,000	20 th May, 2022
3.	LCG/B33/INFRA/2021/2022/2023	CONSULTANCY SERVICES FOR IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- NYAHURURU JUA KALI ROADS	open	Ksh. 100,000	20 th May, 2022

Bidding document with details can be obtained from Laikipia county website www.laikipia.go.ke free of charge. Bid Bonds should be submitted to the Head of Supply Management 2 days before the tender closing date. Please obtain the **negotiation numbers** from the county website and manually submit the bids by 5:00pm through:

The Head of Supply Chain Management
 County Government of Laikipia
 P. O. Box 1271 - 10400,
 Nanyuki

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The County Government of Laikipia invites interested and eligible tenderors for the tender as indicated below:

No.	Tender no.	Description	Eligibility	Bid Bond	Closing Date
1.	LCG/B33/INFRA/2022-2023	CONSULTANCY SERVICES FOR IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- DOL DOL CENTRE	open	Ksh. 100,000	22 nd May, 2022
2.	LCG/B33/INFRA/2022-2023	CONSULTANCY SERVICES FOR IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- MATANYA CENTRE	open	Ksh. 100,000	22 nd May, 2022
3.	LCG/B33/INFRA/2022-2023	CONSULTANCY SERVICES FOR IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY- MOUWARAK CENTRE	open	Ksh. 100,000	22 nd May, 2022

Bidding document with details can be obtained from Laikipia County website www.laikipia.go.ke free of charge. Bid Bonds should be manually submitted to the Head of Supply Management 2 days before the tender closing date. Please obtain the **negotiation numbers** from the county website and submit the bids through the ifms portal.

The Head of Supply Chain Management
 County Government of Laikipia
 P. O. Box 1271 - 10400,
 Nanyuki



REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY
TWELFTH PARLIAMENT - SIXTH SESSION

In the Matter of Article 118(1) (b) of the Constitution and

In the Matter of Consideration by the National Assembly of -

- The Kenya Roads Board (Amendment) Bill (National Assembly Bill No. 13 of 2022)
- The Supreme Court (Amendment) Bill (National Assembly Bill No. 15 of 2022)
- The Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 24 of 2022)
- The Land Control Bill (National Assembly Bill No. 07 of 2022)
- The Valuers Bill (National Assembly Bill No. 18 of 2022)
- The Parliamentary Pensions (Amendment) Bill (National Assembly Bill No. 19 of 2022)
- The National Rating Bill (National Assembly Bill No. 10 of 2022)
- The Public Finance Management (Amendment) Bill (National Assembly Bill No. 16 of 2022)
- The Public Finance Management (Amendment) Bill (National Assembly Bill No. 21 of 2022)

PUBLIC PARTICIPATION (SUBMISSION OF MEMORANDA)

Article 118(1) (b) of the Constitution of Kenya and National Assembly Standing Order 127(3) require Parliament to facilitate public participation and involvement in the legislative and other business of Parliament and its Committees.

- The Kenya Roads Board (Amendment) Bill (National Assembly Bill No. 13 of 2022) sponsored by Hon. David Pkosing, M.P. seeks to amend Section 6 of the Kenya Roads Board Act, 2009 to enable the Board to manage the Kenya Roads Fund in a manner that allows it to better finance the construction and maintenance of roads.
- The Supreme Court (Amendment) Bill (National Assembly Bill No. 15 of 2022) sponsored by the Leader of Majority Party, Hon. Amos Kimunya, M.P. seeks to amend the Supreme Court Act, 2011 in order to align it with the current practices of the Court and to improve the Court's efficiency in the discharge of its duties. A number of Sections of the Act have been declared unconstitutional, hence the need to have the same reflected in the Act.
- The Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 24 of 2022) sponsored by the Leader of Majority Party, Hon. Amos Kimunya, M.P. seeks to amend the Kenya Revenue Authority Act, 1995 by changing the name "Kenya Revenue Authority" to "Kenya Revenue Service". The Bill also seeks to amend other statutes which have reference to the name "Kenya Revenue Authority" accordingly.
- The Land Control Bill (National Assembly Bill No. 07 of 2022) sponsored by Hon. Wilberforce Gundo, M.P. seeks to repeal and replace the Land Control Act, Cap. 302 in order to align the law governing dealings in agricultural land with the provisions of the Constitution of Kenya 2010, the Environment and Land Court Act, 2011, the Land Registration Act, 2012 and the Land Act, 2012.
- The Valuers Bill (National Assembly Bill No. 18 of 2022) sponsored by Hon. Michael Muchira, M.P. seeks to regulate the practice of valuation in Kenya. The Bill also seeks to repeal and replace the Valuers Act, Cap. 532 and align its provisions with the Constitution of Kenya, 2010 and the current practices in valuation.
- The Parliamentary Pensions (Amendment) Bill (National Assembly Bill No. 19 of 2022) sponsored by Hon. Andrew Mwangi, M.P. seeks to amend the Parliamentary Pension Act, Cap 196 to increase the amount of pension due to former Members of Parliament who served between 1st July 1984 and 1st January 2003 to a minimum sum of Kenya Shillings One Hundred Thousand. This is in light of the fact that despite serving the nation, some former Members of Parliament are languishing in poverty and there is need to take care of their welfare.
- The National Rating Bill (National Assembly Bill No. 10 of 2022) sponsored by the Leader of Majority Party, Hon. Amos Kimunya, M.P. seeks to provide for enhancement, certainty, uniformity and fairness in levying of property rates by the Counties. The Bill further seeks to provide a buoyant source of revenue for County Governments.
- The Public Finance Management (Amendment) Bill (National Assembly Bill No. 16 of 2022) sponsored by Hon. Joseph Oyula, M.P. seeks to provide for establishment of the Public Sector Accounting Board as a body corporate. Further, the Bill provides for the establishment and implementation of a framework for accrual accounting in the Government.
- The Public Finance Management (Amendment) Bill (National Assembly Bill No. 21 of 2022) sponsored by the Leader of Majority Party, Hon. Amos Kimunya, M.P. seeks to amend the Public Finance Management Act, 2022 to operationalize the public debt and borrowing with regard to framework for monitoring the public debt to align it with the requirements of Article 214(2) of the Constitution which defines "public debt" to mean all financial obligations attendant to loans raised or guaranteed by the national government.

The Bills were read a First Time on Tuesday, 10th and Wednesday 13th May 2022 and pursuant to National Assembly Standing Order 127(1) committed to various House Departmental Committees as set out in the schedule hereunder:

SCHEDULE

No.	Bill	Committee
1.	The Kenya Roads Board (Amendment) Bill (National Assembly Bill No. 13 of 2022)	Transport, Public Works and Housing
2.	The Supreme Court (Amendment) Bill (National Assembly Bill No. 15 of 2022)	Justice and Legal Affairs
3.	The Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 24 of 2022)	Finance and National Planning
4.	The Public Finance Management (Amendment) Bill (National Assembly Bill No. 16 of 2022)	Finance and National Planning
5.	The Public Finance Management (Amendment) Bill (National Assembly Bill No. 21 of 2022)	
6.	The Parliamentary Pensions (Amendment) Bill (National Assembly Bill No. 19 of 2022)	Lands
7.	The Land Control Bill (National Assembly Bill No. 07 of 2022)	
8.	The Valuers Bill (National Assembly Bill No. 18 of 2022)	
9.	The National Rating Bill (National Assembly Bill No. 10 of 2022)	

Now Therefore in compliance with Article 118 (1) (b) of the Constitution of Kenya and National Assembly Standing Order 127 (3) the Committees hereby invite members of the public and relevant stakeholders to submit memoranda on the Bills. Copies of the Bills are available at the National Assembly Table Office, Main Parliament Buildings or on www.parliament.go.ke/the-national-assembly-house-business/bills

The memoranda should be addressed to the Clerk of the National Assembly, P.O. Box 41842-00100, Nairobi; hand-delivered to the Office of the Clerk, Main Parliament Buildings, Nairobi; or emailed to clerk@parliament.go.ke; to be received on or before Tuesday, 31st May, 2022 at 5:00 p.m.

SERAH M. KIKKO, MBS
 DEPUTY CLERK, NATIONAL ASSEMBLY
 Friday, 13th May 2022

"For the Welfare of Society and the just Government of the People"



REPUBLIC OF KENYA
THE NATIONAL TREASURY AND PLANNING

**TALKING NOTES BY THE CABINET SECRETARY-NATIONAL
TREASURY AND PLANNING DURING THE MEETING OF THE
DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL
PLANNING TO CONSIDER THE KENYA REVENUE AUTHORITY
(AMENDMENT) BILL, 2022 HELD ON 26TH MAY 2022**

May 2022

A. Introduction

- 1. Madam Chairperson,** I wish to express my gratitude to you and the Honourable Members for your continued support to legislative proposals submitted by the National Treasury and Planning to the National Assembly for consideration.
- I am grateful to the Committee for taking time to go through the Kenya Revenue Authority (Amendment) Bill, 2022 and inviting me and my team to provide insights on the Bill to facilitate consideration of the same.

B. Overview of the Kenya Revenue Authority

- 3. Madam Chairperson,** the Kenya Revenue Authority (KRA) was established in in 1995. The mandate and objectives of KRA are:
 - To assess, collect and account for Government revenues in accordance with the written laws;
 - To advise the Cabinet Secretary on matters relating to the administration of, and collection of revenue; and
 - To perform such other functions in relation to revenue as the Cabinet Secretary may direct.
- 4.** Over the years, the Authority has been able to deliver on its mandate as the collector of Government revenue. As a result

of concerted efforts by the Authority, ordinary revenue collection has more than doubled from **Ksh 0.8 trillion** in the financial year 2012/13 to **Ksh 1.8 trillion** in the financial year 2020/21.

5. **Madam Chairperson**, the Authority has also played an important role in shaping tax policy in the country. With the help of the Authority, Kenya has been able to modernize her tax practices and policies emerging as a leader within the Region in revenue performance. Through the technical advice from KRA, the National Treasury has spearheaded the review of the VAT Act and the Tax Appeals Tribunal Act in 2013, enactment of Excise Duty Act and Tax Procedures Acts in 2015, enactment of Miscellaneous Fees and Levies Act in 2016 as well as the ongoing review of the Income Tax Act. These reforms have resulted in transformation of our tax administration and incorporation of international best practices that continue to boost our revenue mobilization efforts.
6. The Authority also continues to play other important roles in our country especially in regulating our custom border to prevent entry of contraband goods into the country. The Authority has also been instrumental in mobilization of non-tax revenues for other institutions; for instance, the collaboration with the Nairobi Metropolitan Services has greatly improved revenue collection in Nairobi City County.

C. Kenya Revenue Authority (Amendment) Bill, 2022

7. The Kenya Revenue Authority (Amendment) Bill, 2022 seeks to amend the Kenya Revenue Authority Act, to change the name from "Kenya Revenue Authority" to "Kenya Revenue Service".
8. **Madam Chairperson**, Government agencies are expected to be sensitive and responsive to emerging customer needs. It has, however, been noted that the term "Authority" has a connotation of a command, instilling fears amongst taxpayers, whereas the Institution provides services to taxpayers. In this respect, the Kenya Revenue Authority has been on a journey of transformation to enhance customer-centric service delivery and align the operations of the Authority to this emerging trends. The change of the name is intended to rebrand the Authority and transform its public image thus enhance tax compliance through improved public relations and maintain a clear focus on taxpayers' needs.
9. The transition from Kenya Revenue Authority to Kenya Revenue Service is aimed at enhancing the role of the institution as a facilitator of compliance as opposed to an enforcer of taxes. It is important that the Institution inculcates a culture of public service to all persons.

D. Specific amendments contained in the Kenya Revenue Authority (Amendments) Bill, 2022

10. **Madam Chairperson**, the Bill Seeks to repeal Section 3 of the Kenya Revenue Authority Act, 1995 and replacing it with a new section on the establishment of the 'Kenya Revenue Service' as a successor to the Kenya Revenue Authority. All the rights, duties, obligations, assets and liabilities of the Kenya Revenue Authority existing at the commencement of the proposed Act shall be transferred to the Kenya Revenue Service.
11. **Madam Chairperson**, the Bill seeks to replace the reference to the terms '**Minister**' and '**Permanent Secretary**', in the entire Act, with the terms '**Cabinet Secretary**' and '**Principal Secretary**' respectively. This is meant to align the Act with the Constitution.
12. To effect the changes in the entire Kenya Revenue Authority Act, the Bill seeks to delete the reference to the words "Kenya Revenue Authority" and substitute it with the words "Kenya Revenue Service" as specified in the First Schedule to the Bill.

E. Consequential amendments to other laws

13. **Madam Chairperson**, considering that the Institution is the implementor of various tax laws, this change in name will necessitate in consequential amendments to various laws. In this regard, the Bill proposes to amend other statutes which

have reference to the name "Kenya Revenue Authority" as specified in the Second Schedule to the Bill.

14. In conclusion, **Madam Chairperson**, once again, I am grateful to you and the Members of the Committee for inviting me and my team to shed more lights on the Bill. I urge the Honorable members to consider the proposals favorably to support the Kenya Revenue Authority in the performance of its mandate.



HON. (AMB.) UKUR YATANI, EGH
CABINET SECRETARY / THE NATIONAL TREASURY AND
PLANNING

MAY 26TH 2022

Submissions to Finance Committee of the National Assembly

Kenya Revenue Authority Act

25 May 2022

Insert the following clauses to the bill to facilitate and promote taxpayer services

	Proposal
Clause 1	<p>Taxpayer Right</p> <p>(1) The service shall promote taxpayer rights including</p> <ul style="list-style-type: none"> a) Taxpayers treated with integrity b) Rights of taxpayers as provided in the bill of rights in the constitution 2010 are upheld c) Tax Liability determined fairly, impartially and in accordance with law d) Taxpayers treated with no greater or lesser favor in their tax affairs than in the tax affairs of other persons e) Taxpayer confidentiality upheld f) Promoting compliance especially voluntary compliance by all person's g) Promoting lowest compliance costs incurred by persons. h) Ensuring guidelines and procedures are documented and published in compliance with law. i) Facilitating prompt resolution and removal of any ambiguities or inconsistencies in tax law and regulations. j) Application and processing of applications, exemptions in a timely manner. k) Officers of the service shall continuously trained <p>(1) The service shall develop a taxpayer service deliver charter and ensure that its widely publicized</p>
Clause 2	<p>Taxpayer Education</p> <p>(1) The Kenya Revenue Service shall, establish mechanisms for the provision of continuous taxpayer education and cause to be prepared a taxpayer education curriculum.</p> <p>(2) The mechanisms under subsection (1) shall include provision for partnership with other agencies and non-state actors in the provision of the education.</p>
Clause 3	<p>Use of technology</p> <p>(1) Subject to this section, there is established an integrated tax management system that enables filing of returns, payment of taxes, facilitating taxpayer service delivery and any other incidental matters</p> <p>(2) The Service shall, for purposes of subsection(1), develop a policy on the progressive use of technology in the tax management process.</p> <p>(3) The Service shall ensure that the technology in use under subsection (1) is simple, accurate, verifiable, secure, accountable, transparent and is adequately tested, verified prior to deployment. Any bugs in the system shall be promptly addressed</p> <p>(4) The Service shall, in consultation with the relevant agencies, institutions and stakeholders, make regulations for the better carrying into effect the provisions of this section including</p> <ul style="list-style-type: none"> a Protection of the tax system. b Continuously updating the system features and technology
Clause 3	Dispute Resolution

	<p>(1) The service shall put in place alternative forms of dispute resolution including reconciliation, mediation, arbitration mechanisms</p> <p>(2) Such mechanisms should facilitate expedient conclusion of tax disagreements resulting in high level taxpayer experiences and returns are up to date or update refunds</p> <p>(3) The Service shall, in consultation with the relevant agencies, institutions and stakeholders, make regulations for the better carrying into effect the provisions of this section.</p>
Clause 4	<p>Regulations, rules or statutory instruments</p> <p>(1) The service shall Facilitate public participation on behalf of the cabinet secretary on all regulation / rules or statutory instruments related to taxation.</p> <p>(2) The service shall advise the cabinet secretary on keeping subsidiary legislation, regulations and rules updated</p>
Clause 5	<p>Complaints on Misconduct</p> <p>The cabinet secretary shall make regulation conferring functions on the independent office to conduct investigations on a matter in relation to the functions of KRS or any of its officers, commissioners in so far as relates to their exercise of functions under this act or to any other tax law.</p>