



**REPUBLIC OF KENYA**

**THIRTEENTH PARLIAMENT - (FIRST SESSION)**

**THE NATIONAL ASSEMBLY**

**COMMUNICATIONS FROM THE CHAIR**

\_\_\_\_\_ (No. 003 of 2022) \_\_\_\_\_

**ON**

**STATUTORY INSTRUMENTS SUBMITTED BETWEEN 4<sup>th</sup>  
JUNE, 2022 & 4<sup>th</sup> OCTOBER, 2022**

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**Honourable Members,**

1. As you may have noticed, this afternoon the Deputy Speaker has laid before the House eighteen (18) sets of Statutory Instruments. The Statutory Instruments, commonly referred to as Regulations, were submitted during the *sine die* recess of the 12<sup>th</sup> Parliament while others were submitted just after the inauguration of the 13<sup>th</sup> Parliament.

**Honourable Members,**

2. The Statutory Instruments Act (No. 23 of 2013) provides that, upon receipt of such statutory instruments, they should be tabled in Parliament within seven (7) days or if the House is not sitting, as soon as possible when the House next sits.

3. In this regard, **Honourable Members**, it is for this reason that I have allowed the Deputy Speaker to lay the eighteen sets of Regulations this afternoon. The consideration of the different Regulations will now await the establishment of the Committee on Delegated Legislation. The Committee should consider them within twenty-eight (28) **sitting days** thereafter.

**Honourable Members,**

4. On a similar note, by way of a letter dated 9<sup>th</sup> September, 2022 the Hon. Attorney General brought to the attention of all State Departments and Agencies the provisions of Section 21 of the Statutory Instruments Act, 2013. The effect of this provision is that-

(a) There is a general revocation of statutory instruments ten years after their making unless they are repealed or a regulation is made exempting them from expiry. Subject to this provision, all Statutory Legislations enacted prior to the commencement of the Act stand to be revoked and are thus null and void as from 25<sup>th</sup> January 2023.

(b) An extension of the statutory instrument may be made for 12 months subject to consultation between the respective Cabinet Secretary and relevant Parliamentary Committee.

**Honourable Members,**

5. It will be recalled that, during passage of the Finance Act, 2022 in June this year, this House extended the period of automatic revocation of regulations made under the laws relating to tax matters. This includes Regulations made under the following statutes-

- (i) The Income Tax Act, Cap 470;
- (ii) The Stamp Duty Act, Cap 480;
- (iii) The Value Added Tax, No 35 of 2013;
- (iv) The Tax Appeals Tribunal Act, No. 40 of 2013;
- (v) The Excise Duty Act, No. 23 of 2015; and
- (vi) The Tax Procedures Act, No. 29 of 2015.

**Honourable Members,**

6. It is therefore expected that, the State Departments and Agencies will approach the Committee, upon its establishment to consider whether similar treatment may be accorded to the rest of the impugned regulations to avoid any form of legislative crisis in the country.

**Honourable Members,**

7. What this means is that the in-tray of the Committee on Delegated Legislation is already full, even before its establishment.

The House is now accordingly informed and guided.



**I thank you.**

*Wengatula*

**THE RT. HON. MOSES WENGATULA, EGH, MP**  
**SPEAKER OF THE NATIONAL ASSEMBLY**

Tuesday, 4<sup>th</sup> October, 2022