(No. 50)



Second Session Afternoon Sitting

(667)

REPUBLIC OF KENYA

<u>THIRTEENTH PARLIAMENT - (SECOND SESSION)</u> THE NATIONAL ASSEMBLY

ORDERS OF THE DAY

WEDNESDAY, JUNE 21, 2023 AT 2.30 P.M.

ORDER OF BUSINESS

PRAYERS

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

8*. PROCEDURAL MOTION – **EXTENSION OF SITTING TIME**

(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 today, Tuesday 20th June 2023, be reached before conclusion of the business appearing under Order No. 10 of today's Order Paper, being Committee of the Whole House on the Finance Bill, 2023, the Sitting of the House shall stand extended until conclusion of the said business.

RESOLUTION TO HOLD A SITTING ON 9*. PROCEDURAL MOTION – THURSDAY MORNING

(The Leader of the Majority Party)

THAT, pursuant to the provisions of Standing Order 30(3)(b), this House resolves to hold a Morning Sitting on Thursday, June 22, 2023 commencing at 9.30 am for purposes of considering the Finance Bill, 2023 and other priority budget related business.

10*. COMMITTEE OF THE WHOLE HOUSE

The Finance Bill (National Assembly Bill No. 14 of 2023)

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

(To resume from Clause 25)

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11*. THE COUNTY ALLOCATION OF REVENUE BILL (SENATE BILL NO. 16 OF 2023)

(The Chairperson, Budget and Appropriations Committee)

Second Reading

(If not concluded on Wednesday, June 21, 2023 - Morning Sitting)

12*. THE EQUALIZATION FUND APPROPRIATION BILL (SENATE BILL NO. 3 OF 2023)

(The Chairperson, Budget and Appropriations Committee)

Second Reading

(If not concluded on Wednesday, June 21, 2023 - Morning Sitting)

13*. MOTION - RATIFICATION OF THE AMENDED NAIROBI CONVENTION AND THE PROTOCOL FOR THE PROTECTION OF MARINE AND COASTAL ENVIRONMENT OF THE WESTERN INDIAN OCEAN FROM LAND BASED SOURCES AND ACTIVITIES

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

THAT, this House adopts the Report of the Departmental Committee on Environment, Forestry and Mining on its consideration of the ratification of the amended Nairobi Convention and the Protocol for the Protection of Marine and Coastal Environment of the Western Indian Ocean from Land-Based Sources and Activities, laid on the Table of the House on Thursday, 4th May 2023, and pursuant to the provisions of section 8(4) of the Treaty Making and Ratification Act, 2012, approves the Ratification of the Amended Nairobi Convention and the Protocol for the Protection of Marine and Coastal Environment of the Western Indian Ocean from Land-Based Sources and Activities.

14*. MOTION - RATIFICATION OF THE KIGALI AMENDMENTS ON THE MONTREAL PROTOCOL ON THE SUBSTANCES THAT DEPLETE THE OZONE LAYER

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

THAT, this House **adopts** the Report of the Departmental Committee on Environment, Forestry and Mining on its consideration of the ratification of the Kigali amendments on the Montreal Protocol on the Substances that Deplete the Ozone Layer, *laid on the Table of the House on Thursday, 4th May, 2023* and pursuant to the provisions of section 8(4) of the Treaty Making and Ratification Act, 2012, **approves** the Ratification of the Kigali Amendments on the Montreal Protocol on the Substances that Deplete the Ozone Layer.

15*. MOTION - RATIFICATION OF THE BAMAKO CONVENTION ON THE BAN OF THE IMPORTATION INTO AFRICA AND THE CONTROL OF TRANSBOUNDARY MOVEMENT AND MANAGEMENT OF HAZARDOUS WASTE WITHIN AFRICA

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

THAT, this House adopts the Report of the Departmental Committee on Environment, Forestry and Mining on its consideration of the ratification of the Bamako Convention on the Ban of the Importation into Africa and the Control of Transboundary Movement and Management of Hazardous Waste Within Africa, laid on the Table of the House on Thursday, 4th May 2023, and pursuant to the provisions of section 8(4) of the Treaty Making and Ratification Act, 2012, approves the Ratification of the Bamako Convention on the Ban of the Importation into Africa and the Control of Transboundary Movement and Management of Hazardous Waste Within Africa.

16*. THE STATUTE LAW (MISCELLANEOUS AMENDMENTS) BILL (NATIONAL ASSEMBLY BILL NO. 60 OF 2022)

(The Leader of the Majority Party)

Second Reading

17*. MOTION - REPORT ON THE UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC) AND GLOBAL PARLIAMENTARIANS AGAINST CORRUPTION (GOPAC) MEETING

(The Leader of the Delegation)

THAT, this House **notes** the Report of the Kenya Delegation to the Parliamentary Dialogue on United Nations Convention Against Corruption (UNCAC) and Global Parliamentarians Against Corruption (GOPAC) Annual General Meeting, held in Doha, Qatar from 8th to 9th March 2023, *laid on the Table of the House on Wednesday, 26th April, 2023*.

Denotes Orders of the Day

NOTICES

I. THE FINANCE BILL (NATIONAL ASSEMBLY BILL NO. 14 OF 2023)

1) Notice is given that the Chairperson of the Departmental Committee on Finance and National Planning intends to move the following amendments on the Finance Bill, 2023 at the Committee Stage—

CLAUSE 2

THAT, clause 2 of the Bill be amended -

- (a) in paragraph (a) in the proposed definition of "winnings" by deleting the words "without deducting the amount staked or wagered" and substituting therefor the words "excluding the amount staked or wagered in that transaction";
- (b) in paragraph (b) in the proposed definition of "digital content monetisation" by—
 - (i) deleting paragraph (e) and substituting therefor the following new paragraph-
 - (e) offering for use a logo, brand or catchphrase associated with the content creator merchandise sales eBooks, course or software;
 - (ii) deleting paragraph (h) and substituting therefor the following new paragraph-
 - (h) a content creator earns a commission or fees from crowdfunding.
- (c) by deleting the proposed definition of "person".

CLAUSE 4

THAT, clause 4 of the Bill be amended in paragraph (a) in the proposed new sub-paragraph (ii)-

- (a) by deleting the words "three years" and substituting therefor the words "five years";
- (b) by deleting the word "company" appearing immediately after the words "was realized by a" and substituting therefor the word "person";
- (c) by deleting the word "company's" appearing immediately after the words "thirty per cent of the" and substituting therefor the word "person's".

THAT, clause 5 of the Bill be amended—

- (a) in paragraph (a) (ii) by deleting the word "disallowed" appearing immediately after the words "subscription fees" and substituting therefor the word "allowed";
- (b) by deleting paragraph (b).

CLAUSE 9

THAT, the Bill be amended by deleting clause 9 and substituting therefor the following new clause-

Amendment of section 12C of Cap.470.

9. Section 12C of the Income Tax Act is amended in subsection (1) by deleting the words "but does not exceed or is not expected to exceed fifty million shillings" and substituting therefor the following words "but does not exceed or is not expected to exceed twenty-five million shillings".

CLAUSE 10

THAT, clause 10 of the Bill be amended in the proposed new section 12F by deleting the words "with twenty-four hours" appearing in subsection (4) and substituting therefor the words "five working days".

CLAUSE 11

THAT, clause 11 of the Bill be amended by deleting paragraph (a) and substituting therefor the following new paragraph-

- (a) in subsection (2) by-
 - (i) deleting paragraph (g) and substituting therefor the following new paragraph—
 - (g) the amount considered as representing the diminution in value of any implement, utensil, or similar article employed in the production of gains or profits, not being machinery or plant in respect of which a deduction may be made under the Second Schedule, at a rate of one hundred percent in that year of income;
 - (ii) inserting the following new paragraph immediately after paragraph (ab)-
 - (ac) affordable housing levies paid by an employer.

THAT, clause 12 of the Bill be amended in paragraph (b) (iii) by deleting the expression "(ii)" and substituting therefor the expression "(iii)".

CLAUSE 14

THAT, clause 14 of the Bill be amended by-

- (a) deleting the expression "subsection (3)" appearing in the opening statement and substituting therefor the expression "subsection (2)";
- (b) deleting the expression "(4)" appearing in the beginning of the proposed new subsection and substituting therefor the expression "subsection (3)".

NEW CLAUSE 17A

THAT, the Bill be amended by inserting the following new clause immediately after clause 17—

Amendment of section 28A of Cap.470.

17A. Section 28A of the Income Tax Act is amended-

- (a) in paragraph (b), by inserting the words "or other manufacturing activities including refining" immediately after the words "human vaccines"; and
- (b) by inserting the word "and" at the end of paragraph

CLAUSE 20

THAT, clause 20 of the Bill be amended-

- (a) by inserting the following new paragraph immediately before paragraph (a)-
 - (aa) in subsection (1) by inserting the following new paragraph immediately after paragraph (o)-
 - (p) digital content monetisation;
- (b) in paragraph (b) by deleting the words "twenty-four hours" appearing in the proposed new subsection (3AB) and substituting therefor the words "five working days";

(c) in paragraph (c) by deleting the words "within twenty-four hours after" and substituting therefor the words "within five working days after".

NEW CLAUSE 21A

THAT, the Bill be amended by inserting the following new clause immediately after clause 21—

Amendment of section 133 of Cap. 470.

21A. The Income Tax Act is amended in section 133(6), by deleting the expression 31st December, 2023" and substituting therefor the expression "31st December, 2024."

CLAUSE 22

THAT, clause 22 of the Bill be amended in paragraph (c) by deleting the proposed new paragraph 71 and inserting the following new paragraphs immediately after paragraph 70—

71. Income earned by a non-resident contractor, sub-contractor, consultant or employee involved in the implementation of a project financed through a one hundred percent grant under an agreement between the Government and the development partner, to the extent provided for in the Agreement.

Provided that the non-resident is in Kenya solely for the implementation of the project financed by the one hundred percent grant.

- 72. Gains on transfer of property within a special economic zone enterprise, developer and operator.
- 73. Royalties, interest, management fees, professional fees, training fees, consultancy fee, agency or contractual fees paid by a special economic zone developer, operator or enterprise, in the first 10 years of its establishment, to a non-resident person.

CLAUSE 23

THAT, clause 23 of the Bill be amended –

(a) in paragraph (b), by inserting the following new item immediately after item (i)—

- (ia) in paragraph (f), insert the words "refining or" immediately after the words "means the" appearing in the definition of "manufacture";
- (b) in paragraph (c) in the proposed new paragraph (1B) by deleting paragraph (b).

THAT, clause 24 of the Bill be amended in paragraph (b) -

- (a) by deleting sub-paragraph (i) and substituting therefor the following new sub-paragraph-
 - (i) by deleting paragraph 1 and substituting therefor the following new paragraph-
 - 1. The individual rates of tax shall be-

	Rate in each shilling
On the first Ksh.288,000	10%
On the next Ksh. 100,000	25%
On the next Ksh. 5,612,000	30%
On the next Ksh. 3,600,000	32.5%
On all income over Ksh. 9,000,000	35%

- (b) by inserting the following new item immediately after item (v)
 - (va) in paragraph 3, by inserting the following new item immediately after item (r)
 - (s) in the case of repatriated income under section 7B, fifteen per cent.
 - (r) in the case of digital content monetisation, twenty percent of the gross amount;
- (c) in sub-paragraph (vii) in the proposed paragraph (l) by deleting the words "the aggregate value of which is twenty-four thousand shillings in a month or more";

- (d) in sub-paragraph (vii) in the proposed paragraph (m) by deleting the word "fifteen" and substituting therefor the word "five";
- (e) in sub-paragraph (viii) by deleting the words "three thousand" appearing in the paragraph (a) and substituting therefor the words "two thousand five hundred".

NEW CLAUSE 29A

THAT, the Bill be amended by inserting the following new clause immediately after clause 29-

Amendment of section 12 of No. 35 of 2013.

29A. Section 12 of the Value Added Tax Act, 2013 is amended by inserting the following new subsection immediately after subsection (1) –

(1A) Subject to sub-section (1), in the case of the national carrier, the time of supply shall be the date on which the goods are delivered or services performed.

NEW CLAUSE 30A

THAT, the Bill be amended by inserting the following new clause immediately after clause 30-

Amendment section 31 of No. 35 of 2013.

- **30A.** Section 31 of the Value Added Tax Act, 2013 is amended by deleting sub-section (1) and substituting therefor the following new sub-section –
- (1) Where a registered person has made a supply and has accounted for and paid tax on that supply but has not received any payment from the person liable to pay the tax on that supply and that person-
 - (a) has not received any payment from the person liable to pay the tax, he may, after a period of three years from the date of the supply; or

(b) the person to whom the supply was made has been placed under statutory management through the appointment of an administrator, receiver or liquidator

he may apply to the Commissioner for refund of the tax involved:

Provided that-

- (a) no application for a refund shall be made under this section after the expiry of ten years from the date of supply;
- (b) the refund shall be made in compliance with section 47(5) of the Tax Procedures Act;
- (c) or the amounts may be credited to the tax payer's record for use against future value added tax liabilities;
- (d) where the tax refunded under sub-section (1) and (2) is subsequently recovered from the recipient of the supply, the registered person shall refund the tax to the Commissioner with sixty days of the date of recovery;
- (e) if the payment is made within the time specified under subsection (1) and (2), an interest of two per cent per month or part thereof of the tax refunded shall forthwith be due and payable and the interest shall not exceed one hundred per cent of the refunded amount.

CLAUSE 33

THAT, Clause 33 of the Bill be amended—

- (a) in paragraph (a)-
 - (i) by deleting the expression "and 3003.90.00" appearing in sub-paragraph (xiii);
 - (ii) by deleting sub-paragraph (xv);

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- (iii) by deleting the words "one hundred" appearing in sub-paragraph (xvi) and substituting therefor the words "fifty";
- (iv) by deleting sub-paragraph (xix);
- (v) by inserting the following new sub-paragraph immediately after sub-paragraph (xxviii)-

(xxviiia) by amending paragraph 145 in paragraph (b) by inserting the words "or other manufacturing activities including refining" immediately after the words "human vaccines";

- (vi) by deleting paragraph (xxix);
- (vii) in sub-paragraph (xxx) by-
 - (i) deleting paragraph 147;
 - (ii) deleting paragraph 148;
 - (iii) deleting paragraph 149;
 - (iv) deleting paragraph 150;
 - (v) deleting paragraph 151;
 - (vi) deleting paragraph 152;
 - (vii) deleting paragraph 153;
 - (viii) deleting paragraph 154;
- (viii) in sub-paragraph (xxx) by inserting the following new paragraph immediately after paragraph 154-
 - 155. Taxable supplies made to or by a school feeding programme recognised by the Cabinet Secretary responsible for education.
- (b) in paragraph (b) by-
 - (i) deleting sub-paragraph (i);
 - (ii) deleting sub-paragraph (ii);
 - (iii) deleting sub-paragraph (iii);

- (iv) deleting sub-paragraph (iv) and substituting therefore the following new sub-paragraph-
 - (iv) in paragraph 34 -
 - (a) by deleting the words "goods, inputs and raw materials" and substituting therefor the word "services";
 - (b) by inserting the words "or other manufacturing activities including refining" immediately after the words "human vaccines" in paragraph (b); and
- (v) by deleting sub-paragraph (v).

THAT, clause 34 (a) of the Bill be amended-

- (a) by deleting sub-paragraph (i);
- (b) by deleting sub-paragraph (ii);
- (c) by deleting sub-paragraph (iii);
- (d) by deleting sub-paragraph (v);
- (e) by deleting sub-paragraph (vi) and substituting therefor the following new sub-paragraph-
 - (vi) by deleting paragraph 23 and substituting therefor the following new paragraph
 - 23. The exportation of taxable services.
- (f) by deleting sub-paragraph (vii);
- (g) by deleting sub-paragraph (viii).
- (h) by inserting the following paragraphs in sub-paragraph (ix) immediately after the new paragraph 26-
 - 27. Liquified Petroleum gas.
 - 28. All tea and coffee locally purchased for the purpose of value addition before exportation subject to approval by the Commissioner-General.
 - 29. The supply of locally assembled and manufactured mobile phones.
 - 30. The supply of motorcycles of tariff heading 8711.60.00

- 31. The supply of lithium ion batteries.
- 32. The supply of electric buses of tariff heading 87.02.
- 33. Inputs or raw materials locally purchased or imported for the manufacture of animal feeds.
- 34. Bioethanol vapour (BEV) Stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).

THAT, clause 36 of the Bill be deleted.

CLAUSE 40

THAT, clause 40 of the Bill be amended in the proposed sub-section (6)-

- (a) by deleting the words "commits an offence, if that person" and substituting therefor the word "who";
- (b) in paragraph (b) by deleting the words "is in possession of" and substituting therefor the words "knowingly is in possession of";
- (c) in paragraph (e) by deleting the words "is in possession of" and substituting therefor the words "knowingly is in possession of";
- (d) in paragraph (f) by deleting the words "is in possession of" and substituting therefor the words "knowingly is in possession of";
- (e) by inserting the words "commits an offence" immediately after paragraph (g).

NEW CLAUSE 40A

THAT, the Bill be amended by inserting the following new clause immediately after Clause 40–

Amendment of section 36 of No. 23 of 2015.

- **40A.** Section 36 of the Excise Duty Act, 2015, is amended by inserting the following new subsection immediately after subsection (1)-
- (1A) Despite subsection (1), in the case of a licensed manufacturer of alcoholic beverages, excise duty shall be payable to the Commissioner within twenty-four hours upon removal of the goods from the stockroom.

THAT, Clause 43 of the Bill be amended—

- (a) in paragraph (a) -
 - (i) by inserting the word "Imported" immediately after the expression "1704;" in sub-paragraph (ii);
 - (ii) by deleting sub-paragraph (iv);
 - (iii) by deleting sub-paragraph (v);
 - (vi) by inserting the following new sub-paragraph immediately after paragraph (v)-
 - (va) by deleting the following description "Motorcycles of tariff 87.11 other than motorcycle ambulances and locally assembled motorcycles" and substituting therefor the following new description "Motorcycles of tariff 87.11 other than motorcycle ambulances, locally assembled motorcycles and electric motorcycles";
 - (vb) in the item of tariff description "Imported Glass bottles (excluding imported glass bottles for packaging of pharmaceutical products)" by deleting the rate of excise duty of "25%" and substituting therefor the rate of excise duty of "35%";
 - (vc) in the item of tariff description "Imported Alkyd" by deleting the rate of excise duty of "10%" and substituting therefor the rate of excise duty of "20%";
 - (vd) in the item of tariff description "Imported Unsaturated polyester" by deleting the rate of excise duty of "10%" and substituting therefor the rate of excise duty of "20%";
 - (ve) in the item of tariff description "Imported Emulsion VAM" by deleting the rate of excise duty of "10%" and substituting therefor the rate of excise duty of "20%".
 - (vf) in the item of tariff description "Imported Emulsion styrene Acrylic" by deleting the rate of excise duty of "10%" and substituting therefor the rate of excise duty of "20%";

- (vg) in the item of tariff description "Imported Homopolymers" by deleting the rate of excise duty of "10%" and substituting therefor the rate of excise duty of "20%";
- (vh) in the item of tariff description "Imported Emulsion B.A.M." by deleting the rate of excise duty of "10%" and substituting therefor the rate of excise duty of "20%".

(v) in subparagraph (vi)-

- (a) in the item of description "Imported fish" by amending the rate of excise duty by deleting the expression "Shs 100,000 per metric tonne or" and by deleting "20%" and substituting therefor "10%";
- (b) by deleting the description "sugar excluding sugar imported or locally purchased by a registered pharmaceutical manufacturer" and substituting therefor "Imported sugar excluding imported sugar purchased by a registered pharmaceutical manufacturer";
- (c) by deleting the item of description "Human hair and other products of tariff heading 6703" and the corresponding rate of excise duty;
- (d) by deleting the item of description "Wigs, false beards, eyebrows and eyelashes, switches and the like, and other products of heading 6704" and the corresponding rate of excise duty;
- (e) by deleting the item of description "Artificial nails of tariff no.3926.90.90" and the corresponding rate of excise duty;
- (f) by deleting the description "Imported furniture excluding furniture excluding furniture originating from East African Community State that meet the East African Community Rules of Origin" and substituting therefor the following description "Imported furniture of tariff heading 9403 excluding furniture excluding furniture originating from East African Community State that meet the East African Community Rules of Origin";
- (g) in the item "Imported Test liner of heading 4805.24.00" by inserting the word "non-virgin" immediately after the word "Imported";
- (h) in the item "Imported Fluting medium of heading 4805.19.00" by inserting the word "non-virgin" immediately after the word "Imported";

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(i) by inserting the following new items in subparagraph (vi) immediately after the item of tariff description "Imported fluting medium of heading 4805.19.00"—

Description

Rate of excise duty

Imported cartons, boxes and cases of corrugated 25% paper or paper board and imported folding cartons, boxes and case of non-corrugated paper or paper board and imported skillets, free-hinge lid packets of tariff heading 4819.10.00, 4819.20.10 and 4819.20.90

Imported plates of plastic of tariff heading 3919.90.90, 25% 3920.10.90,

3920.43.90, 3920.62.90 and 3921.19.90

Imported paper or paper board, labels of all kinds 25% whether or not printed of tariff heading 4821.10.00 and 4821.90.00

- (b) in paragraph (b)-
 - (j) by deleting the words "twenty per cent" appearing in sub-paragraph (iv) and substituting therefor the words "twelve point five per cent";
 - (ii) by deleting the words "twenty per cent" appearing in sub-paragraph (v) and substituting therefor the words "twelve point five per cent";
 - (iii) by deleting the words "twenty per cent" appearing in sub-paragraph (vi) and substituting therefor the words "twelve point five per cent"
 - (iv) by deleting the words "twenty per cent" appearing in sub-paragraph (vii) and substituting therefor the words "twelve point five per cent";
 - (v) by deleting sub-paragraph (viii);
- (c) in paragraph (c) by deleting sub-paragraph (ii).

NEW CLAUSE 43A

THAT, the Bill be amended by inserting the following new clause immediately after clause 43-

Amendment of the Second Schedule to No. 35 of 2015.

43A.The Second Schedule to the Excise Duty Act, 2015 is amended in Part A by inserting the following new paragraph immediately after paragraph 16-

17. Disassembled or unassembled kits for local assembly or manufacture mobile phones.

CLAUSE 47

THAT, clause 47 of the Bill amended in the proposed section 23A by inserting the words "airline passenger ticketing" immediately after the word "interest" appearing in sub section (4).

CLAUSE 49

THAT, clause 49 of the Bill be amended in the proposed new section 32A by renumbering the second subsection (3) and subsections (4), (5), (6), (7), (8), (9) as (4), (5), (6), (7), (8), (9) and (10).

CLAUSE 51

THAT, clause 51 of the Bill be amended in the proposed new section 37E–

- (a) in subsection (1) by deleting the words "or fines" immediately after the words "or interest";
- (b) in subsection (2) by deleting the words ", penalties or fines" immediately after the words "amnesty of interest" and substituting therefor the words "or penalties";
- (c) in subsection (3) (a) by deleting the words ", penalties or fines" immediately after the words "amnesty of interest" and substituting therefor the words "or penalties";
- (d) by deleting subsection (4) and substituting therefor the following new subsections—
 - (4) Despite subsection (2), any amount of principal tax as at 31st December, 2022 that remains unpaid on the 30th June, 2024, shall attract interest and penalties for which no amnesty shall be granted under this section.
 - (5) Despite subsection (1) the Commissioner shall not remit, in whole or in part, any penalty or interest payable by a person, imposed under section 85.

THAT, clause 52 of the Bill be deleted.

CLAUSE 54

THAT, clause 54 of the Bill be amended—

- (a) by deleting paragraph (a) and substituting therefor the following new paragraph—
 - (a) in the proviso to subsection (1), by deleting the words "commencement of this Act" and substitute therefor the expression "1st July, 2022".
- (b) in paragraph (b) by deleting the words "three days" and substituting therefor the words "five working days";
- (c) by inserting the following new paragraph immediately after paragraph (b)—
 - (c) in subsection 4C (b) by deleting the words "twentieth day of the month following that in which" and substituting therefor the words "fifth working day after".

CLAUSE 59

THAT, clause 59 of the Bill be deleted.

CLAUSE 61

THAT, clause 61 of the Bill be deleted.

CLAUSE 62

THAT, clause 62 of the Bill be amended in the proposed new section 86 by deleting the words "of one million shillings or an amount equal to ten times the amount of the tax due, whichever is higher" appearing in sub-section (2) and substituting therefor the words "two times the tax due".

CLAUSE 66

THAT, clause 66 of the Bill be deleted.

NEW CLAUSE 66A

THAT, the Bill be amended by inserting the following new clause immediately before Clause 67—

Amendment of section 5 of No. 29 of 2016.

66A. Section 5 of the Miscellaneous Fees and Levies Act, 2016, is amended by deleting subsection 4.

CLAUSE 68

THAT, clause 68 of the Bill be amended in the proposed new section 7A by deleting the word "to" appearing in subsection (4) immediately after the word "not".

CLAUSE 69

THAT, clause 69 of the Bill be amended in paragraph (a) by deleting the words "two point five" and substituting therefor the word "two".

CLAUSE 70

THAT, clause 70 of the Bill be amended–

- (a) in paragraph (b) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (b) in paragraph (d) by deleting the expression "USD0.52" and substituting therefor the expression "USD 0.55/kg";
- (c) in paragraph (e) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (d) in paragraph (f) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (e) in paragraph (g) by deleting the expression "USD 0.52/kg" and substituting therefor the expression "USD 0.55/kg";
- (f) in paragraph (h) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (g) in paragraph (i) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (h) in paragraph (j) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";

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- (i) in paragraph (k) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (j) in paragraph (l) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (k) in paragraph (m) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (l) in paragraph (n) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (m) in paragraph (o) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (n) in paragraph (p) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (o) in paragraph (q) by deleting the expression "USD 0.52" and substituting therefor the expression "USD 0.55/kg";
- (p) by inserting the following new paragraphs immediately after paragraph (i)-
 - (ia) by deleting the expression "80% or USD 0.55" appearing in tariff no. 4301.60.00 and substituting therefor the expression "50% or USD 0.32/kg whichever is higher";
 - (ib) by deleting the expression "80% or USD 0.55" appearing in tariff no. 4301.30.00 and substituting therefor the expression "50% or USD 0.32/kg whichever is higher";
 - (ic) by deleting the expression "80% or USD 0.55" appearing in tariff no. 4302.30.00 and substituting therefor the expression "50% or USD 0.32/kg whichever is higher";
- (q) by inserting the following new paragraph immediately after paragraph (w)--
 - (x) by deleting the tariff description together with the rate of export levy corresponding to tariff number "4101.40.00";
 - (y) by deleting tariff description together with the rate of export levy corresponding to the tariff number "8109.39.00".

CLAUSE 71

THAT, clause 71 of the Bill be amended –

- (a) in paragraph (a) by inserting the following sub-paragraphs immediately after sub-paragraph (iii)-
 - (iiia) by inserting the following new paragraph immediately after paragraph(xv)—
 - (xva) Any other aircraft spare parts including aircraft engines imported by aircraft operators or persons engaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation.
 - (iiib) in paragraph (xxvc) (b) by inserting the words "or other manufacturing activities including refining" immediately after the words "human vaccines";
- (b) in paragraph (a) (iv) by inserting the following new paragraphs immediately after paragraph (xxviii)-
 - (xxix) the supply of denatured ethanol of tariff number 2207.20.00;
 - (xxx) bioethanol vapour (BEV) stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).
- (c) in paragraph (b), by inserting the following new items immediately after item (ii)—
 - (iia) in paragraph (viiic)(b), by inserting the words "or other manufacturing activities including refining" immediately after the words "human vaccines";
- (d) in paragraph (b) (iv) by inserting the following new paragraphs immediately after paragraph (xiii)-
 - (xiv) the supply of denatured ethanol of tariff number 2207.20.00;
 - (xv) bioethanol vapour (BEV) stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel);
 - (xvi) any other aircraft spare parts including aircraft engines imported by aircraft operators or persons engaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation.

THAT, clause 72 of the Bill be amended in the proposed new Third Schedule -

- (a) in the item of tariff description "cement clinker" by deleting the corresponding Export and investment promotion levy rate of "10%" and substituting therefor the rate of "17.5%";
- (b) in the item of tariff description "Semi-finished products of iron or non-alloy steel containing, by weight, <0.25% of carbon; of rectangular (including square) cross-section, the width measuring less than twice the thickness" by deleting the corresponding Export and investment promotion levy rate of "10%" and substituting therefor the rate of "17.5%";
- (c) in the item of tariff description "Bars and rods of iron or non-alloy steel, hot-rolled, in irregularly wound coils of circular cross-section measuring less than 14mm in diameter of cross section measuring less than 8mm" by deleting the corresponding Export and investment promotion levy rate of "10%" and substituting therefor the rate of "17.5%";
- (d) in the item of tariff description "Bars and rods of iron or non-alloy steel, hot-rolled, in irregularly wound coils of circular cross- section measuring less than 14mm in diameter; other" by deleting the corresponding Export and investment promotion levy rate of "10%" and substituting therefor the rate of "17.5%";

NEW CLAUSES 75A, B AND C

THAT, the Bill be amended by inserting the following new clauses immediately after clause 75–

Amendment to Section 13 of No. 2 of 1995.

75A. Section 13 of the Kenya Revenue Authority Act, 1995, is amended –

- (a) in subsection (1) by inserting the words "and Deputy Commissioners" immediately after the word "Commissioners";
- (b) by deleting subsection (2).

Amendment of the First Schedule to No. 2 of 1995.

75B. The First Schedule to the Kenya Revenue Act, 1995 is amended by inserting the following new item immediately after item 12-

13. The Alcoholic Drinks Act, 2010

Amendment of No. 3 of 1997

75C. Section 25B of the Retirement Benefits Act, 1997 is amended in subsection (1) by deleting the words "sixty per cent" appearing in paragraph (eb) and substituting therefor the words "thirty three percent".

Amendment of section 38 of No.3 of 1997

75D. Section 38 of the Retirement Benefits Act, 1997 is amended by inserting the following new subsection immediately after subsection (1)-

(1A) Subject to subsection (1) (b), where a fund is set up exclusively for the purpose of investing sharia complaint funds, the fund shall be exempted from the guidelines.

CLAUSE 76

THAT, clause 76 of the Bill be amended by deleting clause 76 and substituting therefor the following new clause-

Insertion of a new section of No. 11 of 2007.

76. The Employment Act, 2007, is amended by inserting the following new sections immediately after section 31A—

Affordable Housing Levy.

- **31B.** (1) Notwithstanding the provisions of section 3(2(a), (b), (c) and (d) of the Act, each employee and employer shall pay a monthly levy to be known as the Affordable Housing Levy.
- (2) The purpose of the Affordable Housing Levy shall be to provide funds for the development of affordable housing and associated social and physical infrastructure as well as the provision of affordable home financing to Kenyans.
- (3) The monthly levy payable by the employer and employee shall be
 - (a) one point five per centum of the employee's gross monthly salary for the employee;

(b) one point five per centum of the employee's monthly gross salary for the employer.

Obligations of the **31C.** (1) An employer shall—employer

- (a) deduct an employee's monthly payment from the employee's gross monthly salary;
- (b) set aside the employer's monthly payment for each employee; and
- (c) not later than nine working days after the end of the month in which the payments are due, remit an amount comprising the employee and the employer's payment.
- (2) An employer who fails to comply with this section shall be liable to payment of a penalty equivalent to two per cent of the unpaid funds for every month the same remains unpaid.

NEW CLAUSES 76A AND B

THAT, the Bill be amended by inserting the following new clauses immediately after clause 76-

Amendment of section 2 of No. 4 of 2010.

76A. Section 2 of the Alcoholic Drinks Act, 2010, is amended by inserting the following definition in its proper alphabetical sequence—

"minimum input cost" means input cost published by Kenya Revenue authority through excise regulations; Amendment of section 31 of No. 4 of 2010

- **76B.** Section 31 of the Alcoholic Drinks Control Act, 2010, is amended in subsection (2) by inserting the following new paragraph immediately after paragraph (b)-
 - (c) a person shall not sell, manufacture, pack or distribute alcoholic drinks at a price below the minimum input cost.

CLAUSE 78

THAT, the Bill be amended by deleting clause 78 and substituting therefor the following new Clause —

78. The Statutory Instruments Act, 2023 is amended by deleting the heading to Part V and substituting therefor the following new heading —

"PART V – PURPOSE FOR REVIEW OF STATUTORY INSTRUMENTS"

CLAUSE 80

THAT, the Bill be amended by deleting clause 80 and substituting therefor the following new clause—

Repeal of section 4 of No. 8 of 2015.

80. The Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 is amended by repealing section 4.

CLAUSE 81

THAT, clause 81 of the Bill be amended—

- (a) In the opening words by deleting the words "The Retirement Benefits (Deputy President and State Officers) Act, 2016" and substituting therefor the words "The Retirement Benefits (Deputy President and Designated State Officers) Act, 2015";
- (b) in the proposed new section 4A by deleting the proposed subsections (2) and (3).

CLAUSE 82

THAT, clause 82 of the Bill be amended in paragraph (a) by deleting the words "subsection (1)" and substituting therefor the words "subsection (1) (f)".

NEW CLAUSES 82A, B, C, D AND E

THAT, the Bill be amended by inserting the following new clauses immediately after Clause 82—

Amendment of section 5A of No. of 2015.

82A. Section 5A of the Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 is amended in paragraph (f) by deleting the words "and the entitled person's spouse" and substituting therefor the words ", the entitled person's spouse and the entitled person's child who is below eighteen years or is under twenty-five years of age and is undergoing a course of full time education, and in the case of a female child is not married or is not cohabiting with any person;"

Amendment of section 5B of No. of 2015.

82B. Section 5B of the Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 is amended in paragraph (f) by deleting the words "and the entitled person's spouse" and substituting therefor the words ", the entitled person's spouse and the entitled person's child who is below eighteen years or is under twenty-five years of age and is undergoing a course of full time education, and in the case of a female child is not married or is not cohabiting with any person;"

Amendment of section 6 of No. of 2015.

82C. Section 6 of the Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 is amended in paragraph (f) by deleting the words "and the entitled person's spouse" and substituting therefor the words ", the entitled person's spouse and the entitled person's child who is below eighteen years or is under twenty-five years of age and is undergoing a course of full time education, and in the case of a female child is not married or is not cohabiting with any person;"

Amendment of section 7 of No. of 2015.

82D. Section 7 of the Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 is amended in paragraph (f) by deleting the words "and the entitled person's spouse" and substituting therefor the words ", the entitled person's spouse and the entitled person's child who is below eighteen years or is under twenty-five years of age and is undergoing a course of full time education, and in the case of a female child is not married or is not cohabiting with any person;"

Amendment of the First Schedule to No.8 of 2015.

- **82E.** The First Schedule to the Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 is amended —
- (a) in paragraph (b) by inserting the words " or one chief liaison officer" immediately after the words "one personal assistant"; and
- (b) in paragraph (c) by inserting the words "or one assistant liaison officer" immediately after the words "one secretary."

NEW CLAUSES 85, 86 AND 87

THAT, the Bill be amended by inserting the following New Clauses immediately after Clause 84–

Amendment to Section 4 of No. 16 of 2015.

- **85.** Section 4 of the Special Economic Zones Act, 2015, is amended by deleting subsection 4 and substituting therefor the following new subsection –
- (4) A special economic zone shall be a designated geographical area which may include both customs controlled area and non-customs controlled area where business enabling policies, integrated land uses and sector-appropriate on-site and off-site infrastructure and utilities shall be provided, or which has the potential to be developed, whether on a public, private or public-private partnership basis, where development of zone infrastructure and goods introduced in customs-controlled area are exempted from customs duties in accordance with customs laws.

Amendment of section 6 of No. 16 of 2015.

- **86.** Section 6 of the Special Economic Zones Act, 2015, is amended in paragraph (b) by
 - (a) deleting the word "Kenya" and substituting therefor the words "the customs territory";
 - (b) inserting the following proviso— Provided that —

Goods whose content originates from the customs territory shall be exempt from payment of import duties;

(ii) Goods whose content partially originates from the customs territory shall pay import duties on the non-originating component subject to the customs procedures.

Amendment of section 24 of Cap. 517.

87. Section 24 of the Export Processing Zones Act, 1990, is amended by inserting the following proviso at the end of paragraph (b) –

Provided that –

- (i) goods whose content originates from the customs territory shall be exempt from payment of import duties; and
- (ii) goods whose content partially originate from the customs territory shall pay import duties on the non-originating component subject to customs procedures.
- 2) Notice is given that the Chairperson of the Committee on Delegated Legislation intends to move the following amendments to the Finance Bill, 2023 at Committee Stage —

CLAUSE 78

THAT, the Bill be amended by deleting clause 78 and substituting therefor the following new Clause —

78. The Statutory Instruments Act, 2023 is amended by deleting the heading to Part V and substituting therefor the following new heading —

"PART V – PURPOSE FOR REVIEW OF STATUTORY INSTRUMENTS"

3) Notice is given that the Chairperson of the Departmental Committee on Blue Economy, Water and Irrigation intends to move the following amendments on the Finance Bill, 2023 at the Committee Stage —

CLAUSE 43

THAT, clause 43 of the Bill be amended in paragraph (a)(vi) by deleting the proposed new item of the tariff description "imported fish" and substituting therefor the following new tariff description—

Imported fresh fish, frozen fish, fresh and frozen fish 20% fillets and fish products of tariff heading 0302.71.00, 0302.72.00, 0303.23.00, 0303.24.00,0304.31.00,0304.32.00, 0304.61.00, 0304.62.00,0305.31.00, 0305.44.00 ,0305.52.00, 0305.64.00 excluding imported fresh fish, frozen fish, fresh and frozen fish fillets and fish products originating from East African Community Partner States that meet the East African Community Rules of Origin and the Common Market for East and Southern Africa

(Subject to Article 114 of the Constitution)

4) Notice is given that the Chairperson of the Departmental Committee on Transport and Infrastructure intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

NEW CLAUSE 73A

THAT, the Bill be amended by inserting the following new clause immediately after Clause 73—

Amendment of section 7 of No. 7 of 1999.

- **73A.** Section 7 of the Kenya Roads Board Act, 1999, is amended in subsection (1) by
 - a) deleting paragraph (g); and
 - b) deleting the word "eight" appearing at the beginning of the paragraph and substituting therefor the word "five".

NEW CLAUSE 74A

THAT the Bill be amended by inserting the following new clause immediately after Clause 74—

Amendment of the First Schedule to No. 7 of 1999.

74A. The First Schedule to the Kenya Roads Board Act, 1999, is amended by—

- a) deleting paragraph 4;
- b) deleting paragraph 5 and
- c) deleting paragraph 6.
- 5) Notice is given that the Member for Alego Usonga (Hon. Samuel Atandi) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b) by deleting subparagraph (i).

CLAUSE 33

THAT, clause 33 of the Bill be amended in paragraph (a) by deleting sub-paragraph (xiv) and substituting therefore the following new sub-paragraph—

(xiv) by deleting paragraph 49;

(Subject to Article 114 of the Constitution)

CLAUSE 43

THAT, clause 43 of the Bill be amended in paragraph (a)(vi) by deleting the item of description "Imported fish" and the corresponding rate of excise duty.

(Subject to Article 114 of the Constitution)

6) Notice is given that the Member for Kimilili (Hon. Didmus Barasa) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 20

THAT, Clause 20 of the Bill be amended in paragraph (b) by inserting the following proviso to subsection (3AB)—

WEDNESDAY, JUNE 21, 2023

"Provided that the person shall write to the Commissioner for an extension of time of not more than three days where there are compelling reasons hindering the person from remitting the rental income tax."

CLAUSE 36

THAT, Clause 36 of the Bill is amended—

- a) in paragraph (a) by inserting the words ", surety equivalent to twenty percent of the disputed tax" immediately after the words "an amount equivalent to twenty per cent of the disputed tax";
- b) in paragraph (b) by inserting the word "surety" immediately after the words "credit that amount".

(Subject to Article 114 of the Constitution)

CLAUSE 43

THAT, Clause 43 of the Bill be amended in paragraph (a) in sub-paragraph (vi) by deleting the following tariff description and the corresponding rate of excise duty—

Description	Rate of excise duty
Human hair and other products of heading 6703	10%
Wigs, false beards, eyebrows and eyelashes, switches and the like, and other products of heading 6704	10%
Artificial nails of tariff no. 3926.90.90	10%

CLAUSE 76

THAT, Clause 76 of the Bill be amended in the proposed new section 31B—

- a) in subsection (1) by inserting the words "and shall be remitted before the tenth day of every pay month" at the end of the proviso;
- b) in subsection (2)—
 - (i) in sub-paragraph (a) by inserting the following proviso to sub-paragraph (a)—

"Provided that an employee who has accumulated contributions may enter into a joint house purchase agreement with another contributor to the Fund to finance purchase of a home under the affordable housing scheme."

(698)

(i) by inserting the words "and shall be paid by the Commissioner within sixty days" at the end of the proviso to sub-paragraph (iv).

(Subject to Article 114 of the Constitution)

CLAUSE 81

THAT, Clause 81 of the Bill be amended in the proposed new section 4A in subsection (1) by inserting the words "including an office in a political party or coalition" at the end of paragraph (a).

(Subject to Article 114 of the Constitution and Standing Order 133(5))

7) Notice is given that the Member for Sirisia (Hon. John Waluke) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b)—

- (a) by deleting sub-paragraph (viii);
- (b) by deleting sub-paragraph (ix).

(Subject to Article 114 of the Constitution)

CLAUSE 30

THAT, clause 30 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 43

THAT, clause 43 of the Bill be amended—

- (a) in paragraph (a) in the item of description "Imported cellular phones" appearing in sub-paragraph (vi) by amending the rate of excise duty by deleting "10%" and substituting therefor "5%";
- (b) in paragraph (b) by deleting the words "shall be twelve percent" appearing in sub-paragraph (iii) and substituting therefor the words "five percent".

8) Notice is given that the Member for Funyula (Hon. (Dr.) Ojiambo Oundo) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 5

THAT, clause 5 of the Bill be amended in paragraph (b) by deleting the proposed new paragraph (fa).

CLAUSE 9

THAT, clause 9 of the Bill be amended by deleting the words "five hundred thousand shillings but does not exceed or is not expected to exceed fifteen million shillings" and substituting therefor the words "one million shillings but does not exceed or is not expected to exceed ten million shillings".

(Subject to Article 114 of the Constitution)

CLAUSE 17

THAT, clause 17 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 20

THAT, clause 20 of the Bill be amended in paragraph (b)—

(a) in the proposed new subsection (3AA) by deleting the proviso and substituting therefor the following new proviso—

Provided that only a person appointed by the Commissioner in writing for that purpose may deduct tax under this section and in appointing the person, the Commissioner shall ensure that the person is registered by the Estate Agents Registration Board established under the Estate Agents Act.

(b) In the proposed new subsection (3AB) by deleting the words "within twenty-four hours" appearing immediately after the words "this section shall," and substituting therefor the words "within three days".

CLAUSE 36

Cap. 533.

THAT, clause 36 of the Bill be deleted.

THAT, clause 76 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 79

THAT, clause 79 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

9) Notice is given that the Member for Samburu West (Hon. Naisula Lesuuda) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 28

THAT, clause 28 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 33

THAT, clause 33 of the Bill be amended-

- (a) in paragraph (a) by deleting sub-paragraph (xv); and
- (b) in paragraph (b) by deleting sub-paragraph (i).
- 10) Notice is given that the Member for Wajir East (Hon. Aden Daudi Mohamed) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 70

THAT, clause 70 of the Bill be amended—

- (a) in paragraph (a) by deleting the tariff description together with the rate of export levy corresponding to tariff number "4101.20.00";
- (b) in paragraph (c) by deleting the tariff description together with the rate of export levy corresponding to tariff number "4102.29.00".

11) Notice is given that the Member for Nyando (Hon. Jared Okelo) intends to move the following amendment to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 43

THAT, Clause 43 of the Bill be amended in paragraph (a) (vi) in the item of description "Imported fish" by amending the rate of excise duty by deleting the expression "Shs 100,000 per metric tonne or 20%, whichever is higher" and substituting therefor "5%".

(Subject to Article 114 of the Constitution)

12) Notice is given that the Member for Saboti (Hon. Caleb Amisi) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b)—

- (a) by deleting sub-paragraph (i) and substituting therefor the following new sub-paragraph—
 - (i) by deleting paragraph 1 and substituting therefor the following new paragraph—
 - 2. The individual rates of tax shall be-

Rate in each shilling

On the first Ksh.288,000 10%

Above Kshs. 288,000 22%

- (b) in sub-paragraph (vii) by deleting the proposed sub-paragraph (m) and substituting therefor the following new sub-paragraph—
 - (m) in respect of payments relating to digital content monetisation—

Rate in each shilling

On the first Ksh.288,000 5%

On the next Kshs. 10%

2,712,000

Above Kshs. 6,000,000 15%

THAT, clause 28 of the Bill be amended by deleting paragraph (b).

(Subject to Article 114 of the Constitution)

CLAUSE 31

THAT, clause 31 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 33

THAT, clause 33 of the Bill be amended in paragraph (a)—

- (a) by deleting sub-paragraph (i) and substituting therefor the following new sub-paragraph—
 - (i) by deleting paragraph 20;

(Subject to Article 114 of the Constitution)

(b) by deleting sub-paragraph (xv).

CLAUSE 40

THAT, clause 40 of the Bill be amended in the proposed subsection (6) by inserting the following new paragraph immediately after paragraph (b)—

(ba) knowingly purchases or trades in goods for which excise stamps have not been affixed.

CLAUSE 47

THAT, clause 47 of the Bill be amended in the proposed new section 23A by deleting subsection (5).

(Subject to Article 114 of the Constitution)

CLAUSE 61

THAT, the Bill be amended by deleting the words "double the amount" and substituting therefor the words "the full amount".

CLAUSE 76

THAT, clause 76 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

13) Notice is given that the Member for Seme (Hon. (Dr.) James Nyikal) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 2

THAT, clause 2 of the Bill be amended by in paragraph (b) by deleting the proposed new definition of "digital content monetisation".

(Subject to Article 114 of the Constitution)

CLAUSE 9

THAT, clause 9 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 17

THAT, clause 17 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b)—

- (a) by deleting sub-paragraph (i);
- (b) in sub-paragraph (vii) by deleting the proposed sub-paragraph (m);
- (c) by deleting sub-paragraph (x).

(Subject to Article 114 of the Constitution)

CLAUSE 28

THAT, clause 28 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 76

THAT, clause 76 of the Bill be deleted.

14) Notice is given that the Member for Kitui Central (Hon. (Dr.) Makali Mulu) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 2

THAT, clause 2 of the Bill be amended by in paragraph (b) by deleting the proposed new definition of "digital content monetisation".

(Subject to Article 114 of the Constitution)

CLAUSE 9

THAT, clause 9 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 20

THAT, clause 20 of the Bill be amended in paragraph (a) by deleting the proposed new paragraph (l).

(Subject to Article 114 of the Constitution)

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b)—

- (a) in sub-paragraph (vii) by deleting the proposed sub-paragraph (m);
- (b) by deleting paragraph (x).

(Subject to Article 114 of the Constitution)

CLAUSE 28

THAT, clause 28 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 36

THAT, clause 36 of the Bill be deleted.

CLAUSE 76

THAT, clause 76 of the Bill be deleted.

15) Notice is given that the Member for Mathare (Hon. Anthony Oluoch) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 9

THAT, clause 9 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b) -

- (a) by deleting sub-paragraph (i) and substituting therefor the following new sub-paragraph-
 - (i) by deleting paragraph 1 and substituting therefor the following new paragraph-
 - 3. The individual rates of tax shall be-

	Rate in each shilling
On the first Ksh.288,000	10%
On the next Ksh. 100,000	25%
On the next Kshs. 212,000	30%
Above 600,000	30.5%

- (b) in sub-paragraph (vii) by deleting the proposed sub-paragraph (m);
- (c) by deleting paragraph (x).

(Subject to Article 114 of the Constitution)

CLAUSE 28

THAT, clause 28 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 33

THAT, clause 33 of the Bill be amended in paragraph (a)—

(a) in sub-paragraph (xxx) by-

- (i) deleting paragraph 147;
- (ii) deleting paragraph 148;
- (iii) deleting paragraph 149;
- (iv)deleting paragraph 150;
- (v) deleting paragraph 151;
- (vi)deleting paragraph 152;
 - (b) by deleting sub-paragraph (xiv) and substituting therefor the following new sub-paragraph—
 - (xiv) by deleting paragraph 49.

(Part (b) is subject to Article 114 of the Constitution)

CLAUSE 34

THAT, clause 34 of the Bill be amended in paragraph (a) by—

- (i) deleting sub-paragraph (i);
- (ii) deleting sub-paragraph (ii);
- (iii) deleting sub-paragraph (iii);
- (iv)deleting sub-paragraph (vii);
- (v) deleting sub-paragraph (viii).

CLAUSE 36

THAT, clause 36 of the Bill be deleted.

CLAUSE 43

THAT, clause 43 of the Bill be amended—

- (a) in paragraph (a) (vi)—
 - (i) by deleting the item of description "Human hair and other products of tariff heading 6703" and the corresponding rate of excise duty;
 - (ii) by deleting the item of description "Wigs, false beards, eyebrows and eyelashes, switches and the like, and other products of heading 6704" and the corresponding rate of excise duty;
 - (iii) by deleting the item of description "Artificial nails of tariff no.3926.90.90" and the corresponding rate of excise duty;

(b) in paragraph (b) by deleting sub-paragraph (iii).

(Part (b) is subject to Article 114 of the Constitution)

CLAUSE 76

THAT, clause 76 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

16) Notice is given that the Member for Likuyani (Hon. Innocent Mugabe) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 12

THAT, clause 12 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

17) Notice is given that the Member for Bumula (Hon. Wanami Wamboka) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage –

CLAUSE 12

THAT, clause 12 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 17

THAT, clause 17 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 53

THAT, clause 53 of the Bill be amended by deleting paragraph (d).

18) Notice is given that the Member for Homa Bay Town (Hon. Peter Kaluma) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 2

THAT, clause 2 of the Bill be amended in paragraph (a) by deleting the proposed new definition of "person".

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b) by deleting sub-paragraph (i) and substituting therefor the following new sub-paragraph—

(i) by deleting paragraph 1 and substituting therefor the following new paragraph—

Rate in each shilling

1. The individual rates of tax shall be –

	Tane in each siming
On the first Ksh.288,000	5%
On the next Ksh. 100,000	25%
On the next Ksh.5,612,000	30%
On all income over Ksh. 12,000,000	35%

(Subject to Article 114 of the Constitution)

CLAUSE 28

THAT, clause 28 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 34

THAT, clause 34 of the Bill be amended in paragraph (a) by deleting sub-paragraph (iv).

CLAUSE 36

THAT, clause 36 of the Bill be deleted.

CLAUSE 51

THAT, clause 51 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 76

THAT, clause 76 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

19) Notice is given that the Member for Kabuchai (Hon. Majimbo Kalasinga) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 28

THAT, clause 28 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 76

THAT, clause 76 of the Bill be amended by –

- (a) by deleting the new proposed paragraph (1) and substituting therefor the following new paragraph (1)
 - **31B.** (1) An employer shall pay to the National Housing Development Fund established under section 7 of the Housing Act such amount as specified in subsection (2), in respect of each employee who voluntarily chooses to make contributions under this section.
 - (2) Subject to subsection (1), an employer shall pay into the Fund-
 - (a) the employer's contribution at one point five per centum of the employee's monthly basic salary;
 - (b) the employee's contribution at one point five per centum of the employee's monthly basic salary:

Provided that the sum of the employer and employee contributions shall not exceed three thousand shillings a month;

- (3) An employee may opt to increase their contribution into the Fund by writing to the employer and the Cabinet Secretary responsible for matters of housing, specifying the higher monthly per centum in their respect above the rate prescribed in subsection (2) (b).
 - (4) Where an employee opts to make a higher contribution under sub-section
 - (3), the employer shall not be required to make a corresponding contribution.
- (b) by deleting the new proposed paragraph (2) and substituting therefor the following new paragraph (2)
 - (2) The benefits to an employee who voluntarily opts into the Fund shall accrue as follows—
 - (a) for an employee who qualifies for affordable housing, the contributions shall be used to finance the purchase of a home under the affordable housing scheme; or
 - (b) upon the expiry of seven years from the date of the start of making the contributions or after the attainment of retirement age, whichever is earlier—
 - (i) a transfer of their contributions to a retirement benefits scheme or pension scheme registered with the Retirement Benefits Authority;
 - (ii) a transfer of their contributions to their spouse or dependent children; or
 - (iii) to receive their contributions in cash at the prevailing interest rate:

Provided that contributions paid out in cash shall be included in the contributor's taxable income for the year and be subjected to tax at the prevailing rates.

20) Notice is given that the Member for Kathiani (Hon. Robert Mbui) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 2

THAT, clause 2(b) of the Bill be amended in the proposed definition of "digital content monetization" by deleting paragraph (h).

CLAUSE 5

THAT, clause 5 of the Bill be amended by deleting paragraph (d).

(Subject to Article 114 of the Constitution)

CLAUSE 9

THAT, the Bill be amended by deleting clause 9.

(Subject to Article 114 of the Constitution)

CLAUSE 10

THAT, clause 10 of the Bill be amended in the proposed new section 12F by deleting the proposed new subsection (4).

(Subject to Article 114 of the Constitution)

CLAUSE 12

THAT, clause 12 of the Bill be amended by deleting paragraph (c).

(Subject to Article 114 of the Constitution)

CLAUSE 17

THAT, clause 17 of the Bill be amended by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 20

THAT, clause 20 of the Bill be amended by deleting paragraph (b).

(Subject to Article 114 of the Constitution)

CLAUSE 24

THAT, clause 24 of the Bill be amended in paragraph (b)—

- (a) by deleting sub-paragraph (i);
- (b) by deleting sub-paragraph (viii);

- (c) by deleting sub-paragraph (ix);
- (d) by deleting sub-paragraph (x).

(Subject to Article 114 of the Constitution)

CLAUSE 30

THAT, the Bill be amended by deleting clause 30.

(Subject to Article 114 of the Constitution)

CLAUSE 33

THAT, clause 33 of the Bill be amended in paragraph (a) —

- (a) by deleting the words "approved by the Cabinet Secretary upon the recommendation by the Cabinet Secretary responsible for health who may issue guidelines for determining eligibility for the exemption" appearing in subparagraph (xvi);
- (b) by deleting the words "upon approval by the Cabinet Secretary responsible for matters relating to health" appearing in subparagraph (xxi) in the proposed new paragraph 119;
- (c) by deleting the words "upon approval by the Cabinet Secretary responsible for matters relating to health" appearing in subparagraph (xxii) in the proposed new paragraph 120;
- (d) by deleting the words "upon approval by the Cabinet Secretary responsible for matters relating to health" appearing in subparagraph (xxiii) in the proposed new paragraph 122;
- (e) by deleting the words "upon approval by the Cabinet Secretary responsible for matters relating to health" appearing in subparagraph (xxiv) in the proposed new paragraph 125;
- (f) by deleting the words "upon approval by the Cabinet Secretary responsible for matters relating to health" appearing in subparagraph (xxv) in the proposed new paragraph 128;
- (g) by deleting the words "upon approval by the Cabinet Secretary responsible for matters relating to health" appearing in subparagraph (xxvi) in the proposed new paragraph 129;
- (h) in subparagraph (xxx)
 - (i) by deleting the words "as approved by the Cabinet Secretary in consultation with the Cabinet Secretary responsible for matters relating to health" appearing in the proposed new paragraph 147;

- (ii) by deleting the words "upon recommendation of the Cabinet Secretary responsible for matters relating to agriculture" appearing in the proposed new paragraph 148;
- (iii) by deleting the words "upon recommendation of the Cabinet Secretary responsible for matters relating to agriculture" appearing in the proposed new paragraph 152;
- (iv) by deleting the words "subject to approval by the commissioner of customs" appearing in the proposed new paragraph 154.

(Subject to Article 114 of the Constitution)

CLAUSE 36

THAT, the Bill be amended by deleting clause 36.

CLAUSE 41

THAT, the Bill be amended by deleting clause 41.

(Subject to Article 114 of the Constitution)

CLAUSE 43

THAT, clause 43 of the Bill be amended in the proposed paragraph (vi) of the proposed amendment to Part 1 of First Schedule to the Excise Duty Act, 2015 by deleting the expressions-

Wigs, false beards, eyebrows and eyelashes, switches and

the like, and other products of heading 6704; 5%

Artificial nails of tariff no. 3926.90.90 5%

Imported cement 10% of the value or shs 1.50 per kg, whichever is higher.

Imported cellular phones

10%

5%

(Imported cement and cellular phones are subject to Article 114 of the Constitution)

CLAUSE 72

THAT, clause 72 of the Bill be amended by deleting the proposed new THIRD SCHEDULE in the proposed amendment to the Miscellaneous Fees and Levies Act, 2016.

(Subject to Article 114 of the Constitution)

CLAUSE 76

THAT, the Bill be amended by deleting clause 76.

(Subject to Article 114 of the Constitution)

CLAUSE 78

THAT, the Bill be amended by deleting clause 78.

(Subject to Article 114 of the Constitution)

CLAUSE 79

THAT, the Bill be amended by deleting clause 79.

(Subject to Article 114 of the Constitution)

21) Notice is given that the Member for Machakos Town (Hon. Caleb Mule) intends to move the following amendment to the Finance Bill, 2023 at the Committee Stage —

CLAUSE 76

THAT, clause 76 of the Bill be amended by deleting the proposed new section 31B and substituting therefor the following new section 31B-

Insertion of a new section of No. 11 of 2007.

76. The Employment Act, 2007, is amended by inserting the following new sections immediately after section 31A—

Affordable Housing Levy.

31B. (1) Notwithstanding the provisions of section 3(2(a), (b), (c) and (d) of the Act, each employee and employer shall pay a monthly levy to be known as the Affordable Housing Levy.

- (2) The purpose of the Affordable Housing Levy shall be to provide funds for the development of affordable housing and associated social and physical infrastructure as well as the provision of affordable home financing to Kenyans.
- (3) The Affordable Housing Levy shall not be used for any other purpose other than the development of affordable housing and associated social and physical infrastructure as well as the provision of affordable home financing to Kenyans.
- (4) The monthly levy payable by the employer and employee shall be
 - (a) one point five per centum of the employee's gross monthly salary for the employee;
 - (b) one point five per centum of the employee's monthly gross salary for the employer.

Obligations of the employer.

31C. (1) An employer shall—

- (a) deduct an employee's monthly payment from the employee's basic monthly salary;
- (b) set aside the employer's monthly payment for each employee; and
- (c) not later than nine working days after the end of the month in which the payments are due, remit an amount comprising the employee and the employer's payment.

- (2) An employer who fails to comply with this section shall be liable to payment of a penalty equivalent to two per cent of the unpaid funds for every month the same remains unpaid.
- 22) Notice is given that the Member for Mbeere North (Hon. Geoffrey Ruku) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage —

NEW CLAUSE 71A

THAT, the Bill be amended by inserting the following new clause immediately after clause 71—

Amendment of the First Schedule to No. 29 of 2016.

71A. The First Schedule to Miscellaneous Fees and Levies Act, 2016, is amended by deleting the item of description "Iron ores and concentrates, including roasted iron pyrites" and the corresponding tariff number and export levy.

(Subject to Article 114 of the Constitution)

23) Notice is given that the Member for Yatta Constituency (Hon. Robert Basil) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage—

CLAUSE 28

THAT, the Bill be amended in clause 28 by deleting paragraph (a).

(Subject to Article 114 of the Constitution)

CLAUSE 33

THAT, the Bill be amended in clause 33 (a) by deleting sub-paragraph (xiv).

(Subject to Article 114 of the Constitution)

CLAUSE 76

THAT, the Bill be amended by deleting clause 76.

24) Notice is given that the Member for Kajiado West Constituency (Hon. George Sunkuiya) intends to move the following amendments to the Finance Bill, 2023 at the Committee Stage—

CLAUSE 43

THAT, clause 43 of the Bill be amended in paragraph (a) by inserting the following new table after the second table appearing in paragraph (a) (vi)—

Description	Rate of excise duty
Imported bathing soap or toilet	10%
soap of tariff no. 3401.11.00	
Imported detergent powder of	10%
tariff no. 3402.50.00	
Imported linear alkydbenzene	10%
sulphonic acid of tariff no.	
3402.31.00	

LIMITATION OF DEBATE

The House resolved on Wednesday, February 15, 2023 as follows—

<u>Limitation of Debate on Motions</u>

THAT, each speech in a debate on any Motion, including a Special motion shall be limited in the following manner: A maximum of three hours with not more than twenty (20) minutes for the Mover and ten (10) minutes for each 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 ten (10) minutes before the expiry of the time, the Mover shall be called upon to reply; and that priority in speaking shall 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.

Limitation of Debate on Bills sponsored by Parties or Committees

III. 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 shall 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.

Limitation of Debate on Other Committee Reports

V. THAT, each speech in a debate on Other Committee Reports, 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 two and a half hours, with not more than twenty (20) minutes for the Mover in moving and five (5) minutes for any other Member speaking, including the Leader of the Majority Party and the Leader of the Minority Party and the Chairperson of the relevant Committee (if the Committee Report is not moved by the Chairperson of the relevant Committee), and that ten (10) minutes before the expiry of the time, the Mover shall be called upon to reply; and further that priority in speaking shall be accorded to the Leader of the Majority Party and the Leader of the Minority Party, in that order.

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NOTICE PAPER

Tentative business for

Thursday (Morning), June 22, 2023

(Published pursuant to Standing Order 38(1))

It is notified that the following business is <u>tentatively</u> scheduled to appear in the Order Paper for Thursday (Morning), June 22, 2023–

A. COMMITTEE OF THE WHOLE HOUSE

- (i) The Appropriations Bill (National Assembly Bill No. 27 of 2023) (The Chairperson, Budget and Appropriations Committee)
- (ii) The County Allocation of Revenue Bill (Senate Bills No. 16 of 2023) (The Chairperson, Budget and Appropriations Committee)
- (iii) The Equalization Fund Appropriation Bill (Senate Bills No. 2 of 2023) (The Chairperson, Budget and Appropriations Committee)
- (iv) The Finance Bill (National Assembly Bill No. 14 of 2023)
 (The Chairperson, Departmental Committee on Finance and National Planning)

(If not concluded on Wednesday, June 21, 2023 - Afternoon Sitting)

B. MOTION - RATIFICATION OF THE AMENDED NAIROBI CONVENTION AND THE PROTOCOL FOR THE PROTECTION OF MARINE AND COASTAL ENVIRONMENT OF THE WESTERN INDIAN OCEAN FROM LAND-BASED SOURCES AND ACTIVITIES

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

(If not concluded on Wednesday, June 21, 2023 - Afternoon Sitting)

C. <u>MOTION</u> – <u>RATIFICATION OF THE KIGALI AMENDMENTS ON</u> <u>THE MONTREAL PROTOCOL ON THE SUBSTANCES</u> <u>THAT DEPLETE THE OZONE LAYER</u>

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

(If not concluded on Wednesday, June 21, 2023 - Afternoon Sitting)

NOTICE PAPER

Tentative business for

Thursday (Afternoon), June 22, 2023

(Published pursuant to Standing Order 38(1))

It is notified that the following business is <u>tentatively</u> scheduled to appear in the Order Paper for Thursday (Afternoon), June 22, 2023–

A. COMMITTEE OF THE WHOLE HOUSE

- (i) The Appropriation Bill (National Assembly Bill No. 27 of 2023) (The Chairperson, Budget and Appropriations Committee)
- (ii) The County Allocation of Revenue Bill (Senate Bills No. 16 of 2023) (The Chairperson, Budget and Appropriations Committee)
- (iii) The Equalization Fund Appropriation Bill (Senate Bills No. 2 of 2023) (The Chairperson, Budget and Appropriations Committee)
- (iv) The Finance Bill (National Assembly Bill No. 14 of 2023)
 (The Chairperson, Departmental Committee on Finance and National Planning)

(If not concluded on Thursday, June 22, 2023 - Morning Sitting)

B. MOTION - RATIFICATION OF THE AMENDED NAIROBI CONVENTION AND THE PROTOCOL FOR THE PROTECTION OF MARINE AND COASTAL ENVIRONMENT OF THE WESTERN INDIAN OCEAN FROM LAND-BASED SOURCES AND ACTIVITIES

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

(If not concluded on Thursday, June 22, 2023 - Morning Sitting)

C. <u>MOTION</u> – <u>RATIFICATION OF THE KIGALI AMENDMENTS ON</u> <u>THE MONTREAL PROTOCOL ON THE SUBSTANCES</u> <u>THAT DEPLETE THE OZONE LAYER</u>

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

(If not concluded on Thursday, June 22, 2023 - Morning Sitting)

D. MOTION – RATIFICATION OF THE BAMAKO CONVENTION ON THE BAN OF THE IMPORTATION INTO AFRICA AND THE CONTROL OF TRANSBOUNDARY MOVEMENT AND MANAGEMENT OF HAZARDOUS WASTE WITHIN AFRICA

(The Chairperson, Departmental Committee on Environment, Forestry and Mining)

(If not concluded on Thursday, June 22, 2023 - Morning Sitting)

E. <u>THE STATUTE LAW (MISCELLANEOUS AMENDMENTS) BILL</u> (NATIONAL ASSEMBLY BILL NO. 60 OF 2022)

(The Leader of the Majority Party)

Second Reading

(If not concluded on Thursday, June 22, 2023 - Morning Sitting)

F. MOTION - REPORT ON UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC) AND GLOBAL PARLIAMENTARIANS AGAINST CORRUPTION (GOPAC) ANNUAL GENERAL MEETING

(The Leader of the Delegation)

(If not concluded on Thursday, June 22, 2023 - Morning Sitting)