



**REPUBLIC OF KENYA**

**THIRTEENTH PARLIAMENT – (THIRD SESSION)**

**THE NATIONAL ASSEMBLY**

**ORDERS OF THE DAY**

**TUESDAY, JUNE 25, 2024 AT 9.30 A.M.**

**ORDER OF BUSINESS**

**PRAYERS**

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

**8\*. MOTION – ALTERATION OF THE CALENDAR OF THE HOUSE**

(The Leader the Majority Party)

**THAT**, pursuant to the provisions of Standing Order 28(4), this House, **resolves to alter** its Calendar for the Third Session (*Regular Sessions*), as adopted on Wednesday, 14<sup>th</sup> February 2024 by varying the period for the Short Recess with respect to the Second Part of the Session so that —

- (a) the Short Recess commences on Friday, 28<sup>th</sup> June 2024 and ends on Monday, 22<sup>nd</sup> July 2024; and
- (b) the House resumes Regular Sittings on Tuesday, 23<sup>rd</sup> July 2024 to continue with the Second Part of the Session.

**9\*. THE ETHICS AND ANTI-CORRUPTION COMMISSION (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 11 OF 2024)**

(The Leader of the Majority Party and the Leader of the Minority Party)

First Reading

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

The Finance Bill (National Assembly Bill No. 30 of 2024)

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

**11\*. THE APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 33 OF 2024)**

(The Chairperson, Budget and Appropriations Committee)

Second Reading

**12\*. THE COUNTY ALLOCATION OF REVENUE BILL (SENATE BILL NO. 25 OF 2024)**

(The Chairperson, Budget and Appropriations Committee)

Second Reading

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

(i) The Appropriation Bill (National Assembly Bill No. 33 of 2024)

(The Chairperson, Budget and Appropriations Committee)

(ii) The County Allocation of Revenue Bill (Senate Bill No. 25 of 2024)

(The Chairperson, Budget and Appropriations Committee)

**14\*. MOTION – PUBLIC PETITION ON FUNDS SPENT CONTRARY TO THE PROVISIONS OF ARTICLE 223 OF THE CONSTITUTION**

(The Chairperson, Public Petitions Committee)

**THAT**, this House **adopts** the Report of the Public Petitions Committee on its consideration of Public Petition No. 4 of 2022 regarding Funds Spent by the National Government Contrary to the Provisions of Article 223 of the Constitution, *laid on the Table of the House on Tuesday, 12<sup>th</sup> March 2024.*

*(Resumption of debate interrupted on Thursday, June 20, 2024 – Afternoon Sitting)*

*(Balance of time – 2 hours 26 minutes)*

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

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# **NOTICES**

## **I. THE FINANCE BILL (NATIONAL ASSEMBLY BILL NO. 30 OF 2024)**

- 1) Notice is given that the Chairperson of the Departmental Committee on Finance and National Planning intends to move the following amendment to the Finance Bill, 2024 at the Committee Stage—

### **CLAUSE 1**

**THAT**, clause 1 of the Bill be amended –

- (a) in paragraph (a) by deleting the expression “1<sup>st</sup> September, 2024” and substituting therefor the following expression “1<sup>st</sup> August, 2024” ;
- (b) by inserting the following new paragraph immediately after paragraph (b)--  
“(ba) on the 1<sup>st</sup> January, 2025, section 9(12G)”; and
- (c) in paragraph (b) by deleting the expression “and 25(b)(v)”.

### **CLAUSE 2**

**THAT**, clause 2 of the Bill be amended—

- (a) in paragraph (a) in the proposed definition of “digital content monetization” by inserting the words “and includes money earned from creative works.” immediately after the words “creative works”;
- (b) in paragraph (k) in the proposed definition of “royalty” by deleting the words “and includes the distribution of the software.” appearing in paragraph (b);
- (c) in paragraph (l) in the proposed definition of “donation” by inserting the words “and includes grants” immediately after the word “consideration”.

### **CLAUSE 3**

**THAT**, clause 3 of the Bill be amended in the definition of “digital marketplace” by—

- (a) by deleting paragraph (b) and substituting therefor the following new paragraph--  
(b) delivery services;
- (b) inserting the words “or consulting” immediately after the word “professional” in paragraph (d).

### **CLAUSE 4**

**THAT**, the Bill be amended by deleting clause 4.

### **CLAUSE 6**

**THAT**, the Bill be amended in clause 6 –

- (a) in paragraph (a) –
  - (i) by deleting subparagraph (i);

- (ii) by deleting the words “forty -eight thousand shillings” appearing in subparagraph (ii) and substituting therefor the words “sixty thousand shillings”;

(b) in paragraph (b) by –

- (i) deleting subparagraph (i) and substituting therefor the following–

- (i) by deleting paragraph (f) and substituting therefor the following new paragraph–
  - (f) the first sixty thousand shillings on the value of meals served by the employer, whether the meals are supplied by the employer or not, within his premises to employees in a canteen or cafeteria operated or established by the employer or provided by a third party who is a registered taxpayer ,whether the meals are supplied in the premises of the employer or the premises of the third party, shall be excluded in the calculation of his gains or profits subject to such conditions as the Commissioner may specify.
- (ii) by deleting subparagraph (ii).

### **CLAUSE 8**

**THAT**, clause 8 of the Bill be amended in the proposed new section 12 E –

- (a) by inserting the following subsection immediately after subsection (1)–
  - (1A) For purposes of this section, a non-resident person shall be considered to have significant economic presence where the user of the service is located in Kenya.
- (b) in subsection (2) by inserting the following new paragraph immediately after paragraph (b)–
  - (c) a non-resident person providing digital services to an airline in which the government of Kenya has at least forty-five percent shareholding;
- (c) in subsection (3) by deleting the words “twenty per cent” appearing immediately after the words “deemed to be” and substituting therefor the words “ten per cent”.

### **CLAUSE 9**

**THAT**, clause 9 of the Bill be amended –

- (a) in the proposed new section 12G—
  - (i) in the definition of “adjusted covered taxes” in subsection (5) by deleting the words “constituent entity” wherever they appear substituting therefor the words “covered person”;
  - (ii) by deleting subsection (6).
- (b) by deleting the proposed new clause 12H.

**CLAUSE 10**

**THAT**, clause 10 of the Bill be amended in paragraph (a) in the proposed paragraph (ae) by deleting the word “ten thousand” and substituting therefor the words “fifteen thousand” appearing in sub-paragraph (iii).

**CLAUSE 12**

**THAT**, clause 12 of the Bill be amended in the proposed new clause 18G by inserting the following new subsection immediately after subsection (4)-

- (5) The Cabinet Secretary may make regulations to give further effect to the provisions of this section.

**CLAUSE 19**

**THAT**, clause 19 of the Bill be amended in the proposed new section 34 by inserting the following new subsection immediately after subsection (2)-

- (3) In this section "person" does not include a partnership.

**CLAUSE 20**

**THAT**, clause 20 of the Bill be amended in paragraph (a) by inserting the following new paragraph immediately after paragraph (s)–

- (t) sale of scrap metal;

**CLAUSE 23**

**THAT**, clause 23 of the Bill be amended-

- (a) by deleting paragraph (a);
- (b) by deleting paragraph (b);
- (c) in paragraph (d) by deleting the proposed new paragraph 53 and substituting therefor the following new paragraph-

53. Payment of pension benefits from a registered pension fund, registered provident fund, registered individual retirement fund, public pension scheme or National Social Security Fund, upon attainment of the retirement age determined in accordance with the rules of the fund or the scheme:

Provided that this exemption shall also apply to:

- (a) payment of gratuity or other allowances paid under a public pension scheme;
- (b) payment of a retirement annuity; or
- (c) withdrawals from the fund prior to attaining the retirement age due to ill health; or withdraws from the fund after the twenty years from the date of registration as a member of the fund.

- (d) by deleting paragraph (e);
- (e) by deleting paragraph (g).

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b) –

- (a) in subparagraph (ii) (C) by inserting the following new subparagraph immediately after the proposed new subparagraph (v)—
  - (w) in respect of interest arising from a bond, note or other similar security that has a maturity of at least three years and used to raise funds for infrastructure and other social services, five per cent;
- (b) by deleting the expression “item (i)” appearing in subparagraph (iii) (B) (Ab) and substituting therefor the expression “item (ii);
- (c) by deleting the proposed paragraph 15 in subparagraph (v).
- (d) by inserting the following new subparagraph immediately after subparagraph (v) appearing in subparagraph (ii) (C)—
  - (w) in respect of the sale of scrap metal, two percent of the gross amount;

**CLAUSE 26**

**THAT**, the Bill be amended in clause 26 by-

- (a) deleting paragraph (b) and substituting therefor the following new paragraph-
  - (b) by deleting paragraph 1(3);
- (b) by deleting the expression “an individual” and substituting therefor the expression “an individual,” in paragraph (c).

**CLAUSE 30**

**THAT**, clause 30 of the Bill be amended by deleting the proposed subsection (5) and substituting therefor the following new sub-section-

- (5) The time supply for exported goods shall be the time when the certificate of export or such other equivalent export document has been issued by Customs.

**CLAUSE 31**

**THAT**, clause 31 of the Bill be amended in paragraph (a) –

- (a) by inserting the following new subparagraph immediately after sub paragraph (iii)-
  - (iv) by inserting the following new paragraph immediately after paragraph (e)—
    - (ea) in the case of a taxable supply that is zero-rated or exempted, such excess arose on account of permanent credit position in favour of a registered person due to the difference between the rate applicable on the 1st July, 2022, and a lower rate of tax and that such credit position existed on the date that the taxable supply became zero-rated or exempted:

Provided that notwithstanding the provisions of subsection (5), a registered person who incurred such a credit shall apply to the Commissioner for relief within six months after the commencement of this provision.

### NEW CLAUSE 33A

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 33-

Amendment of section 65 of Cap. 476.

**33A.** Section 65 of the Value Added Tax Act is amended by inserting the words “and exported goods” immediately after the words “imported taxable goods”.

### CLAUSE 34

**THAT**, clause 34 of Bill be amended-

(a) in paragraph (a) (i) (A)–

(i) by deleting paragraph (Aa);

(ii) by deleting paragraph (Ab);

(iii) by deleting paragraph (Ac);

(iv) by deleting paragraph (Ad);

(b) in paragraph (a)(i) in item (A), by inserting the following new items immediately after item (Ad)–

(Ae) by deleting tariff number “0402.21.00” and the corresponding tariff description;

(Af) by deleting tariff number “0402.29.00” and the corresponding tariff description;

(Ag) by deleting tariff number “0402.91.00” and the corresponding tariff description;

(Ah) by deleting tariff number “0402.99.00” and the corresponding tariff description;

(b) by deleting paragraph(a) (i) (B);

(c) by inserting the following new paragraph immediately after paragraph (B)–

(Ba) by deleting paragraph 51;

(d) by deleting paragraph (a) (i) (C);

(e) in paragraph (a) (i) (D) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;

(f) by deleting paragraph(a) (i) (E);

(g) by deleting paragraph(a) (i) (F);

(h) by deleting paragraph (a) (i) (G);

(i) by deleting paragraph (a) (i) (H);

(j) by deleting paragraph (a) (i) (I);

(k) by deleting paragraph(a) (i) (J);

- (l) by deleting paragraph (a) (i) (K);
- (m) by deleting paragraph (a) (i) (L)
- (n) by deleting paragraph (a) (i) (M);
- (o) by deleting paragraph (a) (i) (N);
- (p) by inserting the following new paragraph immediately after paragraph (N)–  
(Na) by deleting paragraph 109;
- (q) by deleting paragraph (a) (i) (O);
- (r) by inserting the following new paragraph immediately after paragraph (O)–  
(Oa) by deleting paragraph 112;
- (s) by deleting paragraph (a) (i) (S) and substituting therefor the following new paragraph–  
(S) by deleting paragraph 145 and substituting therefor the following new paragraph–  
145. Taxable goods, inputs and raw materials imported or locally purchased by a company which is incorporated for purposes of undertaking the manufacture of human vaccines and whose capital investment is at least ten billion shillings, subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health.
- (t) by deleting paragraph (a) (i) (U) and substituting therefor the following new paragraph–  
(U) by inserting the following new paragraphs immediately after paragraph 148–  
149. Inputs, machinery and raw materials used in the manufacture of mosquito repellent on recommendation by the Cabinet Secretary responsible for matters relating to health.  
150. Imported mosquito repellent.  
151. Micronutrients, foliar feeds and bio-stimulants of Chapter 38.  
152. The supply of imported motorcycles of tariff heading 8711.60.00.  
153. Imported bioethanol vapour (BEV) Stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).  
154. All imported inputs and raw materials supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary for the time being responsible for agriculture.  
155. Imported Agricultural pest control products.  
156. Inputs or raw materials (either produced locally or imported) supplied to pharmaceutical manufacturers in Kenya for manufacturing medicaments as approved from time to time by the Cabinet Secretary in consultations with the Cabinet Secretary responsible for matters relating to health.
- (u) in paragraph (b)-
  - (i) by deleting subparagraph (i) (A);
  - (ii) by deleting subparagraph (i) (B);



- (iii) by deleting subparagraph (i) (C);
- (iv) by deleting subparagraph (i) (D)
- (v) by deleting subparagraph (i) (E);
- (vi) by deleting subparagraph (i)(F);
- (vii) by deleting subparagraph (i)(G);
- (viii) by deleting subparagraph (iii);
- (ix) by deleting (iv) and substituting therefor the following new subparagraph-

(iv) in paragraph 18 by deleting the words “excluding helicopters of tariff number 8802.11.00 and 8802.12.00”;

- (x) by inserting the following new sub-paragraphs immediately after subparagraph(iv)-

(iva) by deleting paragraph 19;

(ivb) by deleting paragraph 20;

- (xi) by deleting subparagraph (v);

- (xii) by inserting the following new sub-paragraph immediately after subparagraph(v)-

(va) by deleting paragraph 25;

- (xiii) by deleting subparagraph (vi);

- (xiv) by deleting subparagraph (vii);

- (xv) by deleting subparagraph (viii) and substituting therefor the following subparagraph—

(viii) by paragraph 34 and substituting therefor the following new paragraph-

34. Taxable services imported or locally purchased by a company which is incorporated for purposes of undertaking the manufacture of human vaccines and whose capital investment is at least ten billion shillings, subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health.

- (xvi) in subparagraph (ix) by inserting the following new proviso-

Provided that this paragraph shall only apply where the business is owned by a company in which—

- (a) the government owns more than fifty one percent of the total shares of the company ; or

- (b) the government and the members of the public combined own more than fifty one percent of the total shares of the company,

subject to approval of the Cabinet Secretary for the National Treasury.

**CLAUSE 35**

**THAT** the Bill be amended in clause 35 by-

(a) by deleting paragraph (a);

(b) by deleting paragraph (b) and substituting therefor the following new paragraph-

(b) by deleting paragraph 16 and substituting therefor the following new paragraph;

16. Locally manufactured inputs and raw materials supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary for the time being responsible for agriculture.

(c) by deleting paragraph (c);

(d) by deleting paragraph (d);

(e) by deleting paragraph (e);

(f) by deleting paragraph (f);

(g) by deleting paragraph (g) and substituting therefor the following new paragraph-

(g) in paragraph 30 by inserting the words “locally assembled” immediately before the word “motorcycles”

(h) by deleting paragraph (h) and substituting therefor the following new paragraph-

(h) in paragraph 31 by inserting the words “locally assembled” immediately before the words “electric bicycles”

(i) by deleting paragraph (i);

(j) by deleting paragraph (j) and substituting therefor the following new paragraph-

(j) in paragraph 33 by inserting the words “locally assembled” immediately before the words “electric buses”;

(k) by deleting paragraph (k) ;

(l) by inserting the following new paragraph immediately after paragraph (k)-

(l) by inserting the following new paragraphs immediately after paragraph 35-

36. Locally manufactured mosquito repellent.

37. Locally manufactured tea packaging material.

38. Locally manufactured bioethanol vapour (BEV) Stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).

39. Materials for the production of transformers and transformer parts.

**CLAUSE 36**

**THAT**, the Bill be amended by deleting clause 36 and substituting therefor the following new clause-

Amendment of section 2 of 36. Section 2 of the Excise Duty Act is amended –  
Cap. 472

(a) in subsection (1) by inserting the following new definition in the proper alphabetical sequence-

“digital lender” means person holding a valid digital credit providers licence issued by the Central Bank of Kenya;

(b) by inserting the following new subsection immediately after subsection (2)-

(3) In this Act, goods shall be classified by reference to the tariff codes set out in Annex I to the Protocol on the Establishment of the East African Community Customs Union and interpreting that Annex, the general rules of interpretation set out in the Annex shall apply.

### **CLAUSE 39**

**THAT**, clause 39 of the Bill be deleted.

### **CLAUSE 41**

**THAT**, clause 41 of the bill be amended by deleting the words “five working days” and substituting therefor the following new words “by the fifth day of the following month”

### **CLAUSE 42**

**THAT**, clause 42 of the Bill be amended-

(a) in paragraph (a) (i) -

(i) by deleting item (A);

(ii) by deleting item (B) and substituting therefor the following new items—

(B) by deleting the tariff description “Imported cartons, boxes and cases of corrugated 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” and corresponding rate of excise duty and substituting therefor the following new tariff description and corresponding rate of excise duty—

Imported cartons, boxes and cases of corrugated 25% or sh.  
paper or paper board and imported folding cartons, 200 per  
boxes and case of non-corrugated paper or paper kilogramme,  
board and imported skillets, free-hinge lid packets of whichever is  
tariff heading 4819.10.00, 4819.20.10 and 4819.20.90, higher  
but excluding those originating from East African  
Community Partner States that meet the East African  
Community Rules of Origin.

(iii) by inserting the following new items immediately after item (B)—

- (BA) in the description of “Imported Glass bottles (excluding imported glass bottles for packaging of pharmaceutical products)”, by deleting the corresponding rate and substituting therefor the following rate of excise duty “35% or shs 16000 per tonne, whichever is higher”;
- (BB) in the item of description “Motor vehicles of tariff heading 87.02, 87.03 and 87.04”, by inserting the following new item immediately after item (i)—
- (ia) locally assembled electric vehicles.
- (BC) by inserting the following items immediately after the item of description “Imported cartons, boxes and cases of corrugated 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”—

Description	Rate of excise
Printed paper or paperboard of tariff heading 4811.41.90 or 4811.49.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin.	25% or sh. 150 per kilogramme, whichever is higher

- (BD) by deleting the item of description “Imported plates of plastic of tariff heading 3919.90.90, 3920.10.90, 3920.43.90, 3920.62.90 and 3921.19.90” and the corresponding rate and substituting therefor the following new item—

Imported plates of plastic of tariff heading 3919.90.90, 3920.10.90, 3920.43.90, 3920.62.90 and 3921.19.90 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin	25% or sh. 75 per kilogramme, whichever is higher.
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- (BC) by deleting the item of description “Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00” and the corresponding rate and substituting therefor the following new item—

Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin	25% or sh. 150 per kilogramme, whichever is higher.
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- (iv) by deleting item (C);
- (v) by deleting item (D) and substituting therefor the following new paragraph-(D) in the description of “Imported eggs of tariff heading 04.07” by inserting the words “excluding fertilized eggs for incubation imported by licenced incubators”;
- (vi) by deleting item (E);
- (vii) by deleting item (F);
- (viii) by deleting item (G);
- (ix) by inserting the following new item immediately after item G–
  - (GA) by deleting the description “Imported pasta of tariff 1902 whether cooked or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared” and the corresponding rate of excise duty.
- (x) in item (H) by deleting the expression “shs.275.55 per kg” and substituting therefor the expression “shs.85.82 per kg”;
- (xi) in item (J) by inserting the following proviso  
 Provided that, Beer, cider, perry, mead, opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages manufactured by licensed small independent brewers shall be subject to the rate of “Shs 10 per centilitre of pure alcohol;
- (xii) in item (K) by deleting the expression “shs.16 per centilitre of pure alcohol” and substituting the following “shs.10 per centilitre of pure alcohol”;
- (xiii) by inserting following new descriptions and the corresponding rates immediately after the item of tariff description “ 3906.90.00 imported emulsion B.A.M”–
 

Description	Rate of Excise Duty
3907.99.00 Imported Saturated polyester	20%
3905.21.00 Imported polymers of vinyl acetate/vinyl esters	20%
3903.90.00 Imported emulsion-styrene acrylic	20%
- (xiv) by deleting item (P);
- (xv) by inserting the following items of description and the corresponding rate of excise duty immediately after item (P)-

<i>Description</i>	<i>Rate of Excise Duty</i>
Imported Electric transformers and parts of tariff codes 8504.10.00,8504.21.00,8504.22.00,8504.23.00,8504.31.00, 8504.32.00, 8504.34.00,8504.90.00	25%
Imported printing ink of tariff 3215.11.00 and 3215.19.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin	15%
Imported Sanitary ware of tariff 6910.10.00	35% of customs value or Shs.100 per kg
Imported Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked of tariff 7005	35% of custom value or Shs.200 per kg
Imported ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics of tariff 6907	35% of custom value or Shs.300 per kg
Molasses resulting from the extraction or refining of sugar of tariff no. 1703	44,250 per tonne
Provided that the excise duty shall not be imposed where eighty percent of the molasses produced by a person is transferred to a manufacturer of ethanol licensed in Kenya	

(xvi) by deleting item (Q);

(b) in paragraph (b)—

(a) by deleting subparagraph (ii);

(b) by deleting subparagraph (iii);

(c) in subparagraph (iv) by deleting the expression “twenty percent” and substituting therefor the expression “fifteen percent”;

(d) in subparagraph (v) by deleting the expression “twenty percent” and substituting therefor the expression “fifteen percent”;

(e) in subparagraph (vi) by deleting the expression “twenty percent” and substituting therefor the expression “fifteen percent”;

(c) by inserting the following new paragraph immediately after paragraph (b)-

(c) in Part III by inserting the following new definition in the proper alphabetical sequence-

“Small Independent brewer means manufacturers of beer, cider, perry, mead, opaque beer, wine and fortified wines and mixtures of fermented beverages with non-alcoholic beverages manufactured whose annual production volume does not exceed 150,000 litres per month.

### **CLAUSE 43**

**THAT**, clause 43 of the Bill be amended in paragraph (a) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;

### **CLAUSE 44**

**THAT**, clause 44 of the Bill be amended in paragraph (a) by deleting the expression “three” and substituting therefor the expression “three point five”;

### **NEW CLAUSE 44A**

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 44-

Amendment of  
section 8 of Cap.  
469C.

**44A.** Section 8 of the Miscellaneous Fees and Levies Act is amended in subsection (2) by deleting the words “one point five” and substituting therefor the words “two point five”.

### **CLAUSE 45**

**THAT**, clause 45 of the Bill be amended by deleting the proposed new section 7B and substituting therefor the following new clause

Eco levy.

**7B.** (1) There shall be paid a levy to be known as the eco levy on the finished goods imported into Kenya specified in the Fourth Schedule imported into Kenya.

(2) The eco levy shall be paid to the Commissioner at the rate specified in the Fourth Schedule on imported finished goods, by the importer at the time of entering the goods into the country.

(3) The purpose of the levy shall be to ensure that the importers of the goods specified in the Fourth Schedule pay for the negative environmental impacts of the goods.

(4) The levy shall be paid into the Restoration Fund established under the Environmental Management and Co-ordination Act.

(5) The Cabinet Secretary may make Regulations for the better implementation of the provisions of this section.

**NEW CLAUSE 45A**

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 45-

Amendment of the  
First Schedule to  
Cap. 469C.

**45A.** The First Schedule to the Miscellaneous Fees and Levies Act is amended by deleting the item of “Iron ores and concentrates, including roasted iron pyrites” by inserting the words “excluding Magnetite” at the end thereof.

**CLAUSE 46**

**THAT**, the Bill be amended in clause 46-

- (a) in paragraph(a) (i) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;
- (b) in paragraph(b) (i) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;
- (c) in paragraph (a) by inserting the following sub-paragraph immediately after item(ii)-(iii) by deleting paragraph (xxib);
- (d) in paragraph (b) by inserting the following new sub-paragraph immediately after sub-paragraph (ii)-
  - (iii) by deleting paragraph (vb).

**CLAUSE 47**

**THAT**, the Bill be amended in the proposed new Third Schedule—

- (a) by deleting the item -
 

4804.11.00	Kraft liner	3% of the customs value
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- (b) by deleting the item-
 

4804.29.00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03	3% of the customs value
	– Other	
- (c) by deleting the following item of tariff no. 0401.20.00 and substituting therefor the following-
 

0401.20.00	Milk and cream of a fat content by weight, exceeding 1% but not exceeding 6%	5% of the customs value
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- (d) in the item of tariff description “Billets” by deleting the Export and Investment levy rate of “10%” and substituting therefor the rate “7.5%” -



(e) in the item of tariff description “Clinkers” by deleting the Export and Investment levy rate of “10% and substituting therefor the rate “17.5%”.

(f) by deleting the following items of tariff no. 8711.10.90, 8711.20.10, 8711.20.90, 8711.20.90, 8711.40.90, 8711.50.90 and 8711.60.00 and substituting therefor the following new items-

8711.10.90	Fully built	Motorcycles with internal combustion engine not exceeding 50cc	3% of the customs value
8711.20.10	Fully built	Motorcycles with internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.20.90	Fully built	Motorcycles with internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.30.90	Fully built	Motorcycles with internal combustion engine exceeding 250cc but not exceeding 500cc	3% of the customs value
8711.40.90	Fully built	Motorcycles with internal combustion engine exceeding 500cc but not exceeding 800cc	3% of the customs value
8711.50.90	Fully built	Motorcycles with internal combustion engine exceeding 800cc	3% of the customs value
8711.60.00	Fully built	Electric motorcycles	3% of the customs value

(g) by inserting the following new items—

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and Investment Promotion Levy rate</i>
7213.10.00	TMT/Construction steel	10%
721391.10	Wire rods	10%
7213.91.90	Wire rods	10%
7216.10.00	Channels	10%
7216.21.00	Angles	10%
7216.61.00	Flats	10%
7217.10.00	Binding wire	10%
7217.20.00	Galvanised wire	10%
7217.30.90	Cold drawn wire	10%
7217.30.90	Agriculture benches	10%
7217.90.00	HT Cable wire	10%
7217.90.00	Bailing Ties	10%
7312.10.00	Stranded Wire	10%
7312.10.00	Stay wire	10%
7312.90.00	Rope Wire	10%
7312.90.00	Electric cable wire	10%
7313.00.00	Barbed wire	10%
7314.20.00	BRC/Weld mesh	10%
7314.41.00	Chain link	10%
7314.42.00	PVC Coated Chain link	10%
7314.49.00	Gabions	10%
7317.00.00	Nails	10%

#### **CLAUSE 48**

**THAT**, the proposed Fourth Schedule in clause 48 of the Bill be amended –

- (a) in item 2 by deleting the proposed Eco Levy rate of “225 per unit” and substituting therefor the following new rate “150 per unit”;
- (b) in item 44 in the description “Rubber tyres of Chapter 40” by inserting the words “excluding motorcycle tyres, tuk-tuk tyres and bicycle tyres”;
- (c) by deleting item 45;
- (d) in item 46 by deleting the proposed eco levy rate of “750 per kg” and substituting therefor “150 per kg”;
- (e) by deleting item 47 and substituting therefor the following new item-  
47. Plastic packaging materials of Shs. 100 per kg.  
chapter 39, excluding raw material.

**CLAUSE 51**

**THAT**, the Bill be amended by deleting the clause 51 and substituting therefor the following new clause-

Amendment of  
section 23A of  
Cap. 469.

51. Section 23A of the Tax Procedures Act is amended by—

(a) inserting the following new subsection immediately after subsection (2)—

(2A) An electronic tax invoice issued under subsection (2) shall contain the following information—

- (a) the words “TAX INVOICE”;
- (b) the name, address and PIN of the supplier;
- (c) the name, address and PIN if any, of the purchaser;
- (d) the serial number of the tax invoice;

(e) the date and time which the tax invoice was issued and the date and time which the supply was made, if it is different from the date the tax invoice was issued;

(f) the description of the supply including quantity of the goods or the type of services;

(g) the details of any discount allowed at the time of supply;

(h) the consideration for the supply;

(i) the tax rate charged and total tax amount of tax charged; and

(j) any other prescribed information.

(b) inserting the words “payment of withholding tax” in subsection (4) immediately after the words “airline passenger ticketing”;

(c) inserting the following new subsection immediately after subsection 3-

(3A) Without prejudice to subsection (3), where a supply is received from a small business or a small scale farmer, whose turnover does not exceed one million the purchaser shall issue a tax invoice for the purpose of ascertaining tax liability.

**CLAUSE 52**

**THAT**, clause 52 of the Bill be amended—

- (a) in the opening paragraph by deleting the words “section 37D” and substituting therefor the words “section 37E”;
- (b) in the proposed new section 37E by deleting the expression “37E” and substituting therefor the expression “37F”;
- (c) by deleting subsections (4) and (5) and substituting therefor the following new subsections-
  - (4) The Commissioner shall, at least every four months, publish a notice in the Gazette, the names of the taxpayers, the relevant reasons under subsection (1) and the amount of taxes abandoned.
  - (5) A notice under subsection (4) of this section shall be laid before the National Assembly without unreasonable delay, and a resolution may be passed by the National Assembly within twenty-one sitting days on which it next sits after the notice is so laid, that the notice—

- (a) be approved; or

- (b) be annulled and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

**NEW CLAUSE 52A**

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 52—

Amendment of  
section 37E of  
Cap.469B

**52A.** Section 37E of the Tax Procedures Act is amended—

- (a) in subsection (3) (b) by deleting the expression “30<sup>th</sup> June, 2024 “appearing in subparagraph (i) and substituting therefor the expression “31<sup>st</sup> March, 2025”;
- (b) in subsection (4) by deleting the expression “30<sup>th</sup> June, 2024” and substituting therefor the expression “31<sup>st</sup> March, 2025”.

**CLAUSE 53**

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

**CLAUSE 54**

**THAT**, clause 54 of the bill be amended by deleting paragraph (a) and substituting therefor the following paragraph-

- (a) in the proviso to subsection (1) by deleting the words “in the preceding three years from the commencement of this Act is at least three billion” and substituting therefor the words “is at least two billion shillings on the 31st December, 2024,”.

**CLAUSE 55**

**THAT**, clause 55 of the Bill be amended in the proposed subsection (1) by inserting the words “including instalment taxes and input Value Added Tax” immediately after the words “future tax liabilities”.

**CLAUSE 56**

**THAT**, clause 56 of the Bill be amended by deleting paragraph (a).

**CLAUSE 57**

**THAT**, clause 57 of the Bill be amended-

(a) in paragraph (a) by inserting the following new subsection immediately after subsection (1A)-

(1B) A notice under subsection (1A) shall be for a reasonable period but not exceeding one year and depending on the nature of the business of that person.

(1C) The provisions of subsection (1A) shall only apply to a business whose turnover exceeds eight million shillings.

(b) in paragraph (b) by deleting the words “two million” appearing in the proposed subsection (5) and substituting therefor the words “five hundred thousand”

(c) in paragraph (b) by deleting the words “two millions” appearing in the proposed subsection (6) and substituting therefor the words “five hundred thousand”.

**CLAUSE 60**

**THAT**, clause 60 of the Bill be amended by inserting the words “excluding an employee outside Kenya working for the national carrier” immediately after the word “Kenya”.

**NEW CLAUSE 62A**

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 62-

Amendment of section 25 of Cap.387

**62A.** Section 25 of the Environmental Management and Co-ordination Act is amended in subsection (2) by inserting the following new paragraph immediately after paragraph (b)-  
(c) the proceeds of the Eco Levy established under section 7B of the Miscellaneous Fees and Levies Act .

Cap.469C.

**CLAUSE 63**

**THAT**, the Bill be amended by deleting clause 63.

**NEW CLAUSE**

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 63-

Amendment of section 50 of Cap. 412A.

**63A.** Section of the Public Finance Management Act is amended-

(a) by deleting subsection (2C) and substituting therefor the following new subsection-

(2C) The provision of subsection (2A) and (2B) shall come into force on the date that is five years from the date of the commencement of this provision.

(b) by inserting the following new subsection immediately after subsection (2C) –

(2CA) The Cabinet Secretary shall, not later than five years from the date of the coming into force of this provision, take measures to ensure that borrowing by the national government complies with the threshold prescribed in subsection (2A).

**NEW CLAUSE 64A**

**THAT,** the Bill be amended by inserting the following new clause immediately after clause 64-

Amendment of section 13 of Cap. 469.

**64A.** Section 13 of the Kenya Revenue Authority Act is amended -

(a) in subsection (1) by deleting the expression “and Deputy Commissioners”;

(b) by inserting the following subsection immediately after subsection (1A)-

(1A) The Commissioner-General shall appoint such Deputy Commissioners as may be deemed necessary.

**NEW CLAUSE 66**

**THAT,** the Bill be amended by inserting the following new clause immediately after clause 65-

Amendment of Cap.408A

**66.** Section 6 of the Kenya Roads Board Act is amended in subsection (2) by deleting subparagraph (ii) and substituting therefor the following subparagraph-

(ii) ten percent of the allocated funds is allocated in respect of the rural roads for the maintenance or development of rural link roads to be administered by the Kenya Rural Roads Authority (KeRRA) provided that the allocations to the constituencies shall not fall below the amount allocated to every constituency in the financial year 2023/2024.

2) Notice is given that the Member for Mwingi North (Hon. Paul Nzengu) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 47**

**THAT**, Clause 47 of the Bill be amended in the proposed new Third Schedule —

- (a) by deleting the proposed item “Tariff No. 2523.10.00 on cement clinker” and the corresponding rate and substituting therefor the following new item—

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Export investment promotion levy</i>	<i>Export and investment promotion levy rate</i>
2523.10.00	Cement clinker		3% of the customs value

*(Notice of withdrawal received)*

- (b) by deleting the proposed item “Tariff No. 7207.11.00 on Billets” and the corresponding rate.

*(Notice of withdrawal received)*

3) Notice is given that the Member for Suba South (Hon. Caroli Omondi) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 9**

**THAT**, Clause 9 of the Bill be amended by deleting the proposed new section 12H.

**CLAUSE 24**

**THAT**, the Bill be amended by deleting Clause 24.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 25**

**THAT**, Clause 25 of the Bill be amended in paragraph (b) by deleting sub paragraph (v) (15).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 34**

**THAT**, Clause 34 of the Bill be amended —

- (a) in paragraph (a) —
- (i) by deleting sub paragraph (i) (C); and
  - (ii) by deleting sub paragraph (i) (G);
- (b) in paragraph (b) —
- (i) by deleting sub paragraph (i);
  - (ii) by deleting sub paragraph (ii);

- (iii) by deleting sub paragraph (v); and
- (iv) by deleting sub paragraph (vii).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 35**

**THAT**, Clause 35 of the Bill be amended —

- (a) by deleting paragraph (a);
- (b) by deleting paragraph (d); and
- (c) by deleting paragraph (g).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 42**

**THAT**, Clause 42 of the Bill be amended in paragraph (b) —

- (a) by deleting sub paragraph (i);
- (b) by deleting sub paragraph (ii); and
- (c) by deleting sub paragraph (iii).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 45**

**THAT**, the Bill be amended by deleting Clause 45.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 48**

**THAT**, the Bill be amended by deleting Clause 48.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 52**

**THAT**, the Bill be amended by deleting Clause 52 and substituting therefor the following new clause —

Insertion of new section into Cap. 469B. **52.** The Tax Procedures Act is amended by inserting the following new section immediately after section 37E—

Relief because of doubt or difficulty in recovery of tax. **37F.** (1) This section applies where the Commissioner determines that —

- (a) it may be impossible to recover an unpaid tax;
- (b) there is undue difficulty or expense in the recovery of an unpaid tax;
- (c) there is hardship or inequity in relation to the recovery of an unpaid tax; or



(d) there is any other reason occasioning inability to recover the unpaid tax.

(2) The Commissioner shall on or before the 30<sup>th</sup> of June in each financial year submit a list of taxes that are in doubt or difficult to recover to the Cabinet Secretary.

(3) The Cabinet Secretary shall publish the list in the *Kenya Gazette* and transmit the *Gazette* Notice to the National Assembly for tabling within six sitting days from the date of publication.

(4) The relevant Committee of the National Assembly shall consider the *Gazette* Notice and make a report to the National Assembly on whether the Commissioner may refrain from assessing or recovering an unpaid tax.

(5) The Commissioner may only proceed in accordance with the recommendations of the National Assembly.

*(Subject to Article 114 of the Constitution)*

4) Notice is given that the Member for Kiambaa (Hon. John Wanjiku) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 42**

**THAT**, clause 42 be amended—

(a) in paragraph (a)(i)—

(i) by inserting the following item immediately after item (A)—

(AA) by deleting the description “Imported sugar excluding imported sugar purchased by a registered pharmaceutical manufacturer” and the corresponding rate of excise duty and substituting therefor the following new description and corresponding rate of excise duty –

<i>Description</i>	<i>Rate of Excise Duty</i>
Imported sugar excluding sugar imported by a registered manufacturer and raw sugar imported for processing by a licensed sugar refinery	Shs. 7.50 per kg

(b) by inserting the following new descriptions and corresponding rates of excise duty in item (P) immediately after “Vegetable oils of tariff codes 1511, 1512, 1515 and 1517” —

<i>Description</i>	<i>Rate of Excise Duty</i>
imported roofing tiles coated with acrylic paint and weather side coated with natural sand granules of tariff heading 7308.90.10	10%
imported roofing tiles of tariff heading 7308.90.99 and 6905.10.0	10%
imported stones coated tiles of tarriff heading 6905.99.00	10%
imported roofs and roofing frameworks of tarriff heading 7610.90.92	10%
Imported uncoated kraft paper and paperboard of tariff numbers 4804.11.00, 4804.31.00 and 4804.21.00 excluding uncoated kraft paper and paperboard originating from East African Community Partner States that meet the East African Community Rules of Origin	25%
Molasses resulting from the extraction or refining of sugar of tariff no. 1703	44,250 per tonne
Provided that the excise duty shall not be imposed where eighty percent of the molasses produced by a person is transferred to a manufacturer of ethanol licensed in Kenya	

(b) in paragraph (b), by—

- (i) deleting the words “twenty percent” appearing in subparagraph (iv) and substituting therefor the words “twenty-five percent”;
- (ii) deleting the words “twenty percent” appearing in sub-paragraph (v) and substituting therefor the words “twenty-five percent”;
- (iii) deleting the words “twenty percent” appearing in subparagraph (vi) and substituting therefor the words “twenty-five percent”; and
- (iv) deleting the words “twenty percent” in subparagraph (vii) and substituting therefor the words “twenty-five percent”.

*(Subject to Article 114 of the Constitution)*

#### **CLAUSE 44**

**THAT**, clause 44 be deleted.

*(Subject to Article 114 of the Constitution)*

#### **CLAUSE 46**

**THAT**, clause 46 of the Bill is amended—

- (a) in paragraph (a) (ii) by inserting the following new paragraph immediately after the proposed new paragraph (xxxi)—

- (xxxii) raw sugar imported by a licensed sugar refinery;
- (b) in paragraph (b)(ii) by inserting the following new paragraph immediately after the proposed new paragraph (xvii)—

(xviii) raw sugar imported by a licensed sugar refinery.

**CLAUSE 47**

**THAT**, clause 47 be amended in the proposed new Third Schedule in the proposed Tariff No. 7207.11.00, under the tax description “Billets”, by deleting the expression “10%” appearing in the third column and substituting therefor the expression “15%”.

*(Subject to Article 114 of the Constitution)*

- 5) **Notice is given that the Member for Mumias East (Hon. Peter Salasya) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 7**

**THAT**, the Bill be amended by deleting clause 7.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 9**

**THAT**, Clause 9 of the Bill be amended by deleting the proposed new section 12H.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 25**

**THAT**, Clause 25 (b) of the Bill be amended—

- (a) in paragraph (ii) by deleting subparagraph (v) appearing in item (C);
- (b) in paragraph (iii) by deleting subparagraph (o) appearing in item (F); and
- (c) in paragraph (v) by deleting the proposed new subparagraph (15);

*(Subject to Article 114 of the Constitution)*

**CLAUSE 35**

**THAT**, Clause 35 of the Bill be amended—

- (a) by deleting paragraph (a); and
- (b) by deleting paragraph (d).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 45**

**THAT**, the Bill be amended by deleting clause 45.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 48**

**THAT**, the Bill be amended by deleting clause 48.

*(Subject to Article 114 of the Constitution)*

- 6) Notice is given that the Member for Navakholo (Hon. Emmanuel Wangwe) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 42**

**THAT**, Clause 42 of the Bill be amended in paragraph (a) (i) by deleting the proposed new sub-paragraph (D).

*(Subject to Article 114 of the Constitution)*

- 7) Notice is given that the Member for Homabay Town (Hon. Peter Kaluma) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 34**

**THAT**, Clause 34 of the Bill be amended in paragraph (a) (i) by deleting the proposed new sub-paragraph (L).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 42**

**THAT**, Clause 42 of the Bill be amended in paragraph (a) (i) by—

- (a) deleting the proposed new sub-paragraph (A).
- (b) deleting the proposed new sub-paragraph (D).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 47**

**THAT**, Clause 47 of the Bill be amended in the proposed new Third Schedule by deleting the following items and the corresponding rates—

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and investment promotion levy rate</i>
8711.10.90	Motorcycles with internal combustion engine not exceeding 50cc	3% of the customs value
8711.20.10	Motorcycles with Internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.20.90	Motorcycles with Internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value

8711.30.90	Motorcycles with Internal combustion engine exceeding 250cc but not exceeding 500cc	3% of the customs value
8711.40.90	Motorcycles with internal combustion engine exceeding 500cc but not exceeding 800cc	3% of the customs value
8711.50.90	Motorcycles with internal combustion engine exceeding 800cc	3% of the customs value
8711.60.00	Electric motorcycles	3% of the customs value

*(Subject to Article 114 of the Constitution)*

#### **CLAUSE 48**

**THAT**, Clause 48 of the Bill be amended in the proposed new Fourth Schedule by deleting the following item and the corresponding rate—

45. Diapers of Chapter 96                      150 per kg

8) **Notice is given that the Member for Manyatta (Hon. Mukunji Gitonga) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

#### **CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b)(iii) by inserting the following new subparagraph immediately after subparagraph (D)—

(DA) in subparagraph (i) by deleting the words “twenty percent” and substituting therefor the words “five percent of withdrawals remitted daily”

*(Subject to Article 114 of the Constitution)*

**CLAUSE 35**

**THAT**, clause 35 of the Bill be amended by—

- (a) deleting paragraph (g);
- (b) deleting paragraph (h);
- (c) deleting paragraph (i);
- (d) deleting paragraph (j); and
- (e) deleting paragraph (k).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 42**

**THAT**, clause 42 of the Bill be amended in paragraph (b) by deleting subparagraph (iv) and substituting therefor the following new subparagraph (iv) —

- (iv) in paragraph 4A, by deleting the words “twelve-point five percent” and substituting therefor the words “five percent on deposits remitted daily”

*(Subject to Article 114 of the Constitution)*

- 9) **Notice is given that the Member for Dagoretti North (Hon. Beatrice Elachi) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 5**

**THAT**, clause 5 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 7**

**THAT**, clause 7 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 23**

**THAT**, clause 23 of the Bill be amended by deleting paragraph (f).

*(Notice of withdrawal received)*

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b)—

- (a) in subparagraph (ii) (C) by deleting the proposed new subparagraph (u); and
- (b) in subparagraph (iii) (F) by deleting the proposed new subparagraph (n).

*(Notice of withdrawal received)*

**CLAUSE 42**

**THAT**, clause 42 of the Bill be amended in paragraph (a)(i) by deleting item (P).

*(Notice of withdrawal received)*

**CLAUSE 45**

**THAT**, clause 45 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 48**

**THAT**, clause 48 of the Bill be deleted.

*(Notice of withdrawal received)*

10) **Notice is given that the Member for Wajir West (Hon. Farah Yussuf) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 9**

**THAT**, Clause 9 of the Bill be amended by deleting the proposed new section 12H.

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b) by deleting sub paragraph (v) (15).

**CLAUSE 34**

**THAT**, Clause 34 of the Bill be amended in paragraph (a) —

- (i) by deleting sub paragraph (i) (A) (Ac); and
- (ii) by deleting sub paragraph (i) (A) (Ad).

**CLAUSE 35**

**THAT**, Clause 35 of the Bill be amended by deleting paragraph (a).

**CLAUSE 44**

**THAT**, Clause 44 of the Bill be amended by deleting paragraph (a).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 45**

**THAT**, the Bill be amended by deleting Clause 45.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 48**

**THAT**, the Bill be amended by deleting Clause 48.

*(Subject to Article 114 of the Constitution)*

- 11) Notice is given that the Member for Kitutu Masaba (Hon. Clive Gisairo) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 23**

THAT, clause 23 of the Bill be amended by deleting paragraph (h).

*(Notice of withdrawal received)*

**CLAUSE 42**

THAT, clause 42 of the Bill be amended in paragraph (a) (i) by deleting item (D).

*(Notice of withdrawal received)*

- 12) Notice is given that the Member for Mathare (Hon. Anthony Oluoch) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 2**

THAT, clause 2 of the Bill be amended in paragraph (l) by deleting the definition “donation”.

*(Notice of withdrawal received)*

**CLAUSE 4**

THAT, clause 4 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 7**

THAT, clause 7 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 9**

THAT, clause 9 of the Bill be amended by deleting the proposed new section 12H.

*(Notice of withdrawal received)*

**CLAUSE 25**

THAT, clause 25 of the Bill be amended--

- (a) in paragraph (b) (ii) by deleting subparagraph (C) (v); and
- (b) in paragraph (b) (iii) by deleting subparagraph (F) (o).

*(Notice of withdrawal received)*

**CLAUSE 34**

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

- (a) in subparagraph (A) by—
  - (i) deleting item (Aa);
  - (ii) deleting item (Ab);



- (iii) deleting item (Ac);
  - (iv) deleting item (Ad); and
- (b) by deleting subparagraph (L).

*(Notice of withdrawal received)*

### **CLAUSE 35**

**THAT**, clause 35 of the Bill be amended by –

- (a) deleting paragraph (a);
- (b) deleting paragraph (b);
- (c) deleting paragraph (c);
- (d) deleting paragraph (d);
- (e) deleting paragraph (e);
- (f) deleting paragraph (f);
- (g) deleting paragraph (g);
- (h) deleting paragraph (h);
- (i) deleting paragraph (i);
- (j) deleting paragraph (j); and
- (k) deleting paragraph (k).

*(Notice of withdrawal received)*

### **CLAUSE 39**

**THAT**, clause 39 of the Bill be deleted.

*(Notice of withdrawal received)*

### **CLAUSE 42**

**THAT**, clause 42 of the Bill be amended—

- (a) in paragraph (a) (i) by deleting the item of description of “Vegetable oils of tariff codes 1511, 1512, 1515 and 1517” appearing in subparagraph (P);
- (b) in paragraph (b) by —
  - (a) deleting subparagraph (i);
  - (b) deleting subparagraph (ii);
  - (c) deleting subparagraph (iii);
  - (d) deleting subparagraph (iv);
  - (e) deleting subparagraph (v);
  - (f) deleting subparagraph (vi);
  - (g) deleting subparagraph (vii);
  - (h) deleting subparagraph (viii);

*(Notice of withdrawal received)*

### **CLAUSE 44**

**THAT**, clause 44 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 45**

**THAT**, clause 45 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 48**

**THAT**, clause 48 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 56**

**THAT**, clause 56 of the Bill be deleted.

*(Notice of withdrawal received)*

**CLAUSE 63**

**THAT**, clause 63 of the Bill be deleted.

*(Notice of withdrawal received)*

13) **Notice is given that the Member for Githunguri (Hon. Gathoni Wamuchomba) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 39**

**THAT**, the Bill be amended by deleting clause 39, and substituting therefor the following new clause –

Amendment of  
section 14 of  
No. 472.

**39.** Section 14 of the Excise Duty Act is amended in subsection (1) by inserting the words “intermediary product, input or packaging” immediately after the words “raw materials”.

*(Notice of withdrawal received)*

**CLAUSE 42**

**THAT**, Clause 42 (a) (i) of the Bill be amended—

(a) by inserting the following new paragraph immediately after paragraph (B)–

(BA) in the description of “Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00” by inserting the words “excluding imported paper or paper board, labels of all kinds whether or not printed, originating from East African Community Partner States that meet the East African Community Rules of Origin” at the end thereof;

(b) by inserting the words “and white cement” immediately after the word “clinkers”

sub-paragraph (C);

(c) by deleting subparagraph (P);

(d) by inserting the following new subparagraph immediately after subparagraph (Q)—

“(R) by deleting the description of “imported non-virgin test liner of heading 4805.24.00 and the corresponding rate of excise duty”

*(Notice of withdrawal received)*

**CLAUSE 44**

**THAT**, the Bill be amended by deleting clause 44.

*(Notice of withdrawal received)*

**CLAUSE 45**

**THAT**, the Bill be amended by deleting clause 45.

*(Notice of withdrawal received)*

**CLAUSE 47**

**THAT**, Clause 47 of the Bill be amended in the proposed new Third Schedule by—

(a) deleting the description “kraft liner and the corresponding rate of levy”;

(b) deleting the description “uncoated kraft paper and paper board in rolls or sheets, other than that of heading 48.02 or 48.03”;

(c) deleting the description “denatured ethyl alcohol and other spirits and the corresponding rate of levy”; and

(d) deleting the description “cooking stoves for liquid fuel and the corresponding rate of levy”;

*(Notice of withdrawal received)*

**CLAUSE 48**

**THAT**, the Bill be amended by deleting clause 48.

*(Notice of withdrawal received)*

**CLAUSE 52**

**THAT**, the Bill be amended by deleting clause 52.

*(Notice of withdrawal received)*

**CLAUSE 61**

**THAT**, the Bill be amended by deleting clause 61.

*(Notice of withdrawal received)*

14) Notice is given that the Nominated Member (Hon. Irene Mayaka) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

CLAUSE 2

THAT, Clause 2 of the Bill be amended by deleting paragraph (k).

*(Notice of withdrawal received)*

CLAUSE 4

THAT, the Bill be amended by deleting Clause 4.

*(Notice of withdrawal received)*

CLAUSE 5

THAT, the Bill be amended by deleting Clause 5.

*(Notice of withdrawal received)*

CLAUSE 7

THAT, the Bill be amended by deleting Clause 7.

*(Notice of withdrawal received)*

CLAUSE 9

THAT, Clause 9 of the Bill be amended by deleting the proposed new section 12H.

*(Notice of withdrawal received)*

CLAUSE 23

THAT, Clause 23 of the Bill be amended —

- (a) by deleting paragraph (a);
- (b) by deleting paragraph (b);
- (c) by deleting paragraph (c)
- (d) by deleting paragraph (e);
- (e) by deleting paragraph (f); and
- (f) by deleting paragraph (g).

*(Notice of withdrawal received)*

CLAUSE 25

THAT, Clause 25 of the Bill be amended in paragraph (b) —

- (a) by deleting sub paragraph (iii) (A);
- (b) by deleting sub paragraph (iii) (C);
- (c) by deleting sub paragraph (iii) (D);
- (d) by deleting sub paragraph (iii) (E); and
- (e) by deleting sub paragraph (v) (15).

*(Notice of withdrawal received)*

CLAUSE 34

THAT, Clause 34 of the Bill be amended—

- (a) in paragraph (a) —
  - (iii) by deleting sub paragraph (i) (A) (Ac);

- (iv) by deleting sub paragraph (i) (A) (Ad);
- (v) by deleting sub paragraph (i) (N); and
- (vi) by deleting sub paragraph (i) (U).

(b) in paragraph (b) —

- (i) by deleting sub paragraph (i) (A);
- (ii) by deleting sub paragraph (i) (B); and
- (iii) by deleting sub paragraph (i) (C).

*(Notice of withdrawal received)*

**CLAUSE 35**

**THAT**, Clause 35 of the Bill be amended —

- (a) by deleting paragraph (a)
- (b) by deleting paragraph (b);
- (c) by deleting paragraph (c); and
- (d) by deleting paragraph (h).

*(Notice of withdrawal received)*

**CLAUSE 42**

**THAT**, Clause 42 of the Bill be amended —

- (a) in paragraph (a) by deleting sub paragraph (i) (P);
- (b) in paragraph (b) —
  - (i) by deleting sub paragraph (i);
  - (ii) deleting sub paragraph (ii);
  - (iii) by deleting sub paragraph (iii); and
  - (iv) by deleting sub paragraph (viii).

*(Notice of withdrawal received)*

**CLAUSE 44**

**THAT**, Clause 44 of the Bill be amended by deleting paragraph (a).

*(Notice of withdrawal received)*

**CLAUSE 45**

**THAT**, the Bill be amended by deleting Clause 45.

*(Notice of withdrawal received)*

**CLAUSE 48**

**THAT**, the Bill be amended by deleting Clause 48.

*(Notice of withdrawal received)*

**CLAUSE 53**

**THAT**, Clause 53 of the Bill be amended by deleting paragraph (c).

*(Notice of withdrawal received)*

**CLAUSE 63**

**THAT**, the Bill be amended by deleting Clause 63.

*(Notice of withdrawal received)*

**15) Notice is given that the Member for Saboti (Hon. Caleb Amisi) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 51**

**THAT**, the Bill be amended by deleting clause 51 and substituting therefor the following new clause—

- Amendment of section 23A of Cap. 469B. of 51. Section 23A of the Tax Procedures Act is amended—
- (a) by inserting the following new subsection immediately after subsection (2)—
    - “(2A) An electronic tax invoice issued under subsection (2) shall contain the following information—
      - (a) the words “TAX INVOICE”;
      - (b) the name, address and PIN of the supplier;
      - (c) the name, address and PIN if any, of the purchaser;
      - (d) the serial number of the tax invoice;
      - (e) the date and time which the tax invoice was issued and the date and time which the supply was made, if it is different from the date the tax invoice was issued;
      - (f) the description of the supply including quantity of the goods or the type of services;
      - (g) the details of any discount allowed at the time of supply;
      - (h) the consideration for the supply;
      - (i) the tax rate charged and total tax amount of tax charged; and
      - (j) any other prescribed information.
  - (b) in subsection (4) by inserting the words “healthcare sector service operations” immediately after the words “airline passenger ticketing”; and
  - (c) in subsection (5) by inserting the words “industry or sector” immediately after the words “exempt a person”.

*(Subject to Article 114 of the Constitution)*

**16) Notice is given that the Member for Gatanga (Hon. Wakili Edward) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 39**

**THAT**, the Bill be amended by deleting Clause 39.

**CLAUSE 42**

**THAT**, Clause 42 of the Bill be amended in paragraph (a) by—

- (a) deleting subparagraph (i)(I);
- (b) deleting subparagraph (i)(J);
- (c) deleting subparagraph (i)(K).

*(Subject to Article 114 of the Constitution)*

- 17) Notice is given that the Member for Kinangop (Hon. Kwenya Thuku) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 63**

THAT, clause 63 of the Bill be deleted.

- 18) Notice is given that the Member for Ol Joro Orok (Hon. Michael Muchira) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 34**

THAT, Clause 34 of the Bill be amended in paragraph (b) by deleting sub-paragraph (ii).

*(Subject to Article 114 of the Constitution)*

- 19) Notice is given that the Member for Wundanyi (Hon. Danson Mwashako) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**NEW CLAUSE**

THAT, the Bill be amended by inserting the following new clause immediately after clause 45—

Amendment of the First Schedule to  
Cap. 469C.

**45A.** The First Schedule to the Miscellaneous Fees and Levies Act is amended by deleting the description “iron ores and concentrates including roasted iron pyrites” and the corresponding tariff number and export levy rate.

- 20) Notice is given that the Member for Kaiti (Hon. Joshua Kimilu) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 5**

THAT, clause 5 of the Bill be deleted.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 9**

THAT, clause 9 of the Bill be amended by deleting the new proposed section 12H.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 20**

**THAT**, clause 20 of the Bill be amended—

- (a) in paragraph (a) by deleting sub-paragraph (r);
- (b) in paragraph (b) by deleting sub-paragraph (m).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 23**

**THAT**, clause 23 of the Bill be amended by deleting

- (a) paragraph (a);
- (b) paragraph (b);
- (c) paragraph (e);
- (d) paragraph (g).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 25**

**THAT**, clause 25(b) of the Bill be amended—

- (i) in sub-paragraph (ii) by deleting paragraph (u) appearing in item (C);
- (ii) in sub-paragraph (iii) by deleting paragraph (n) appearing in item (F);
- (iii) in sub-paragraph (v) by deleting paragraph (15).

**CLAUSE 34**

**THAT**, clause 34 of the Bill be amended—

- (a) in paragraph (a)(i) by deleting—
  - (i) paragraph (F);
  - (ii) paragraph (G);
  - (iii) paragraph (L);
  - (iv) paragraph (N);
  - (v) paragraph (O);
  
- (b) in paragraph (b)(i) by deleting—
  - (i) item (A);
  - (ii) item (B);
  - (iii) item (C);

*(Subject to Article 114 of the Constitution)*

**CLAUSE 39**

**THAT**, clause 39 of the Bill be deleted.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 44**

**THAT**, clause 44 of the Bill be amended by deleting paragraph (a).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 48**

**THAT**, clause 48 of the Bill be amended in the proposed new Fourth Schedule by deleting paragraph 45.

*(Subject to Article 114 of the Constitution)*



**CLAUSE 63**

**THAT**, clause 63 of the Bill be deleted.

*(Subject to Article 114 of the Constitution)*

- 21) **Notice is given that the Member for Buuri (Hon. Rindikiri Mugambi) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 34**

**THAT**, clause 34 of the Bill be amended in paragraph (b) subparagraph (ii) by inserting the words “, insurance brokerage” immediately after the word “insurance”

- 22) **Notice is given that the Member for Mwea (Hon. Mary Maingi) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 34**

**THAT**, clause 34 of the Bill be amended in paragraph (b) by deleting subparagraph (ii).

*(Subject to Article 114 of the Constitution)*

- 23) **Notice is given that the Member for Mavoko (Hon. Patrick Makau) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 5**

**THAT**, clause 5 of the Bill be deleted.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 9**

**THAT**, clause 9 of the Bill be amended by delete the proposed new section 12H.

**CLAUSE 20**

**THAT**, clause 20 of the Bill be amended—

- (a) in paragraph (a) by deleting sub-paragraph (r);
- (b) in paragraph (b) by deleting sub-paragraph (m).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 23**

**THAT**, clause 23 of the Bill be amended —

- (a) by deleting paragraph (a)
- (b) by deleting paragraph (b)
- (c) by deleting paragraph (g)

**CLAUSE 25**

**THAT**, clause 25(b) of the Bill be amended—

- (i) in sub-paragraph (ii) by deleting item (B);
- (ii) in sub-paragraph (ii) by deleting paragraph (u) appearing in item (C);
- (iii) in sub-paragraph (iii) by deleting item (A);
- (iv) in sub-paragraph (iii) by deleting paragraph (n) appearing in item (F);
- (v) in sub-paragraph (v) by deleting paragraph (15).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 35**

**THAT**, clause 35 of the Bill be amended by deleting paragraph (a)

**CLAUSE 48**

**THAT**, clause 48 of the Bill be amended in the proposed new Third Schedule by deleting paragraph 45.

**CLAUSE 63**

**THAT**, clause 63 of the Bill be deleted.

24) **Notice is given that the Member for Mwingi West (Hon. Charles Ngusya) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 9**

**THAT**, clause 9 of the Bill be amended by deleting the proposed new section 12H.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in subparagraph (v) by deleting the proposed new paragraph 15.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 35**

**THAT**, clause 35 of the Bill be amended by deleting paragraph (a).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 39**

**THAT**, the Bill be amended by deleting clause 39 and substituting therefor the following new clause—

Amendment of section 14 of Cap. 472.

**39.** Section 14 of the Excise Duty Act is amended in subsection (1) by inserting the words “inputs or packaging materials” immediately after the words “raw materials”.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 41**

**THAT**, the Bill be amended by deleting clause 41 and substituting therefor the following new clause—

Amendment of section 36 of  
Cap. 472.

**41.** Section 36 of the Excise Duty Act is amended in subsection (1A) by deleting the words “within twenty-four hours” and substituting therefor the words “not later than the twentieth day of the succeeding month”.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 42**

**THAT**, clause 42 (a) of the Bill be amended in subparagraph (i) —

- (i) in the proposed amendment in item (B) by inserting the words “and excluding Imported paper or paper board, labels of all kinds whether or not printed labels Skillets and free hinge lids of HS Codes 4821.10.00 and 4821.90.00 originating from East African Community Partner States that meet the East African Community Rules of Origin” immediately after the words “Rules of Origin”;
- (ii) in the proposed amendment in item (C) by inserting the words “and white cement” immediately after the words “excluding clinkers”;
- (iii) by deleting the proposed amendment in item (G);
- (iv) in the proposed amendment in item (K) by deleting the expression “shs. 16” and substituting therefor the expression “shs. 10.6”;
- (v) by deleting the proposed amendment in item (P);
- (vi) by inserting the following new items immediately after item (Q)—
  - (R)** by deleting the description of “Imported non- virgin test liner of heading 4805.24.00” and the corresponding rate of excise duty;
  - (S)** by deleting description of “Imported non-virgin fluting medium of heading 4805.19.00” and the corresponding rate of excise duty;
  - (T)** in the description of “3907.50.00 imported Alkyd” by deleting the corresponding rate of excise duty and substituting therefor the rate of excise duty “10%”;
  - (U)** by deleting the description of “3903.20.00 Emulsion-styrene Acrylic” and the corresponding rate of excise duty;
  - (V)** by inserting the following new description and corresponding rate of excise duty at the end thereof—

<i>Description</i>	<i>Rate of excise duty</i>
Polymers of styrene, in primary forms of tariff heading 3903.90.00	10%
Vinyl acetate copolymers of tariff heading 3905.91.00	10%
Styrene-acrylonitrile (SAN) copolymers	10%

*(Subject to Article 114 of the Constitution)*

**CLAUSE 44**

**THAT**, clause 44 of the Bill be amended by deleting paragraph (a).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 45**

**THAT**, clause 45 of the Bill be deleted.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 47**

**THAT**, clause 47 of the Bill be amended in the proposed new Third Schedule by deleting the following items of tariff description—

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and investment promotion levy rate</i>
2207.20.00	Denatured ethyl alcohol and other spirits	3% of the customs value
4804.11.00	Kraft liner	3% of the customs value
4804.29.00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 – Other	3% of the customs value
7207.11.00	Billets	10% of the customs value
7321.12.00	Cooking stoves for liquid fuel	3% of the customs value

*(Subject to Article 114 of the Constitution)*

**CLAUSE 48**

**THAT**, clause 48 of the Bill be amended in the proposed new Fourth Schedule by —

- (a) deleting the description of “Rubber tyres of Chapter 40” and the corresponding rate of Eco Levy;

- (b) deleting the description of “Diapers on Chapter 96” and the corresponding rate of Eco Levy;
- (c) deleting the expression “per kg” appearing as the corresponding rate of Eco Levy in the description of “Batteries or dry cells of Chapter 85” and substituting therefor the expression “per unit”; and
- (d) deleting description of “Plastic packaging materials of Chapter 39” and the corresponding rate of Eco Levy.

*(Subject to Article 114 of the Constitution)*

**25) Notice is given that the Member for Embakasi West (Hon. Mark Mwenje) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 1**

**THAT**, clause 1 of the Bill be amended –

- (a) in paragraph (a) by deleting the expression “1st September, 2024” and substituting therefor the expression “1<sup>st</sup> December, 2024”;
- (b) in paragraph (c) by deleting the expression “1st July, 2024” and substituting therefor the expression “1<sup>st</sup> August, 2024”.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 42**

**THAT**, clause 42 of the bill be amended –

- (a) in paragraph (a) (i) by deleting the expression “10%” and substituting therefor the expression “5%”; and
- (b) in paragraph (b)–
  - (i) in subparagraph (i) by deleting the expression “twenty percent” and substituting therefor the expression “ten percent”;
  - (ii) in subparagraph (iv) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;
  - (iii) in subparagraph (v) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;
  - (iv) in subparagraph (vi) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;
  - (v) in subparagraph (vii) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;

*(Subject to Article 114 of the Constitution)*

**CLAUSE 47**

**THAT**, the Bill be amended in the proposed item “cement clinker” in the proposed rate by deleting the expression “10% of the customs value” and substituting therefor the expression “7.5% of the customs value”.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 51**

**THAT**, the Bill be amended by deleting the clause 51 and substituting therefor the following new clause–

Amendment of section  
23A of Cap. 469.

51. Section 23A of the Tax Procedures Act is amended by—  
(d) inserting the following new subsection immediately after subsection (2)—

(2A) An electronic tax invoice issued under subsection (2) shall contain the following information—

- (a) the words “TAX INVOICE”;
- (b) the name, address and PIN of the supplier;
- (c) the name, address and PIN if any, of the purchaser;
- (d) the serial number of the tax invoice;
- (e) the date and time which the tax invoice was issued and the date and time which the supply was made, if it is different from the date the tax invoice was issued;
- (f) the description of the supply including quantity of the goods or the type of services;
- (g) the details of any discount allowed at the time of supply;
- (h) the consideration for the supply;
- (i) the tax rate charged and total tax amount of tax charged; and
- (j) any other prescribed information.

(e) inserting the following new subsection immediately after subsection 3-

(3A) Without prejudice to subsection (3), where a supply is received from a business whose turnover does not exceed three million the purchaser shall issue a receipt for the purpose of ascertaining tax liability.

*(Subject to Article 114 of the Constitution)*

**26) Notice is given that the Member for Kajiado County (Hon. Leah Sankaire) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 34**

**THAT**, clause 34 of the Bill is amended by inserting the following new paragraph immediately after paragraph (I) –

(Ia) by inserting the following new paragraphs immediately after paragraph 81 –

81A. Pla Bio Plastic Film of tariff number 3920.10.99.

81B. Pla Bio Plastic Film of tariff number 3920.79.10.

81C. Airlaid paper of tariff number 4818.89.00.

81D. Release paper without gum of tariff 4811.49.00

81E. Release paper with gum of tariff 4811.49.00.

81F. Construction glue (Hot melt) of tariff 3506.99.00.

81G. Positioning glue (Hot melt) of tariff 3506.99.00.

81H. Tissue Bio Sap Sheet (65mm) of tariff 4818.89.00.

81I. Adhesive structural of tariff 3506.99.00.

81J. Bio pouch (10pads pack) of 3920.69.99.

81K. Airlaid tissue paper of tariff 4818.90.00

**27) Notice is given that the Member for Ndhiwa (Hon. Martin Owino) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 34**

**THAT**, clause 34 of the Bill be amended in paragraph (b) by deleting subparagraph (ix) and substituting therefor the following new subparagraph—

(ix) by inserting the following new paragraphs immediately after paragraph 34—

35. Transfer of a business as a going concern.

36. Taxable services supplied for the construction of houses under an affordable housing scheme approved by the Cabinet Secretary in charge of the National Treasury on recommendation of the Cabinet Secretary responsible for matters relating to housing.

*(Notice of withdrawal received)*

**28) Notice is given that the Member for Ruaraka (Hon. T.J. Kajwang') intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 42**

**THAT**, clause 42 (a) (i) of the Bill be amended in paragraph (H) by deleting the expression “shs.257.55 per kg” and substituting therefor the expression “Shs.260 per kg”.

**29) Notice is given that the Member for Alego Usonga (Hon. Samuel Atandi) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 9**

**THAT**, Clause 9 of the Bill be amended by deleting the proposed new section 12H.

*(Notice of withdrawal received)*

**CLAUSE 23**

**THAT**, Clause 23 of the Bill be amended by deleting paragraph (c).

*(Notice of withdrawal received)*

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b) —

(a) by deleting paragraph (A) appearing in subparagraph (iii) ;

(b) in sub-paragraph(v) by deleting item 15.

*(Notice of withdrawal received)*

**CLAUSE 44**

**THAT**, Clause 44 of the Bill be amended by deleting paragraph (a).

*(Notice of withdrawal received)*

30) **Notice is given that the Member for Funyula (Hon. (Dr.) Wilberforce Oundo) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 9**

**THAT**, clause 9 of the Bill be amended by deleting the new proposed section 12H.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 23**

**THAT**, clause 23 of the Bill is amended by—

- (a) deleting paragraph (e);
- (b) deleting paragraph (g).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 34**

**THAT**, clause 34 of the Bill be amended in paragraph (a) (i) (A) by deleting –

- (a) subparagraph (Aa);
- (b) subparagraph (Ab);
- (c) subparagraph (Ac);
- (d) subparagraph (Ad).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 41**

**THAT**, clause 41 of the Bill be amended by deleting the words “five working days” and substituting therefor the expression “on the twentieth of the proceeding month”

*(Subject to Article 114 of the Constitution)*

**CLAUSE 42**

**THAT**, clause 42 (a) of the Bill be amended by deleting paragraph (C).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 45**

**THAT**, clause 45 of the Bill be amended in the proposed new clause 7B –

- (a) in subsection (1) deleting the words “manufactured in Kenya” appearing in paragraph (a);
- (b) in subsection (2) by deleting paragraph (a);
- (c) in paragraph (3) by deleting the words “manufacturers and”.

*(Subject to Article 114 of the Constitution)*



**CLAUSE 54**

**THAT**, clause 54 of the Bill be amended by deleting the words “by the fifth working day” and substituting therefor the words “by the ninth day of the proceeding month”.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 61**

**THAT**, the Bill be amended by deleting clause 61.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 63**

**THAT**, the Bill be amended by deleting clause 63.

*(Subject to Article 114 of the Constitution)*

- 31) **Notice is given that the Member for Kipipiri (Hon. Wanjiku Muhia) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 23**

**THAT**, clause 23 of the Bill be amended by deleting paragraph (c).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b) (iii) by deleting paragraph (A).

*(Subject to Article 114 of the Constitution)*

- 32) **Notice is given that the Member for Kitui Central (Hon. (Dr.) Makali Mulu) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 9**

**THAT**, clause 9 of the Bill be amended by deleting the proposed new clause 12H.

*(Notice of withdrawal received)*

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b) (v) by deleting the new item 15.

*(Notice of withdrawal received)*

**CLAUSE 35**

**THAT**, clause 35 of the Bill be amended by deleting paragraph (a).

*(Notice of withdrawal received)*

**CLAUSE 42**

**THAT**, clause 42 (b) of the Bill be amended-

(a) by deleting subparagraph (i);

(b) by deleting subparagraph (ii);

(c) by deleting subparagraph (iii);

(d) in paragraph (P) in the rate of the item described as “coal” by deleting the expression “5% of the value or”.

*(Notice of withdrawal received)*

**CLAUSE 44**

**THAT**, clause 44 of the Bill be amended by deleting paragraph (a).

*(Notice of withdrawal received)*

**33) Notice is given that the Member for Yatta (Hon. Robert Basil) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**CLAUSE 42**

**THAT**, clause 42 (a) of the Bill be amended in subparagraph (i) —

(i) by deleting the proposed amendment in item (G); and

(ii) by deleting the proposed amendment in item (P).

*(Subject to Article 114 of the Constitution)*

**CLAUSE 44**

**THAT**, clause 44 of the Bill be amended by deleting paragraph (a).

*(Subject to Article 114 of the Constitution)*

**34) Notice is given that the Nominated Member (Hon. Umulkher Harun) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—**

**NEW CLAUSE 44A**

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 44—

Repeal of section 7A of  
Cap. 469C.

**44A.** The Miscellaneous Fees and Levies Act is amended by repealing section 7A.

*(Subject to Article 114 of the Constitution)*

**CLAUSE 47**

**THAT**, the Bill be amended by deleting clause 47.

*(Subject to Article 114 of the Constitution)*

35) Notice is given that the Member for Suba North (Hon. Millie Odhiambo-Mabona) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 2**

**THAT**, the Bill be amended in clause 2 by deleting paragraph (a).

*(Notice of withdrawal received)*

**CLAUSE 3**

**THAT**, the Bill be amended by deleting clause 3.

*(Notice of withdrawal received)*

**CLAUSE 9**

**THAT**, clause 9 of the Bill be amended by deleting the proposed new clause 12H.

*(Notice of withdrawal received)*

**CLAUSE 18**

**THAT**, the Bill be amended by deleting clause 18.

*(Notice of withdrawal received)*

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended in paragraph (b) —

(a) in subparagraph (v) by deleting the new item 15;

(b) in subparagraph (iii) —

(i) by deleting item (C);

(ii) by deleting item (D);

(iii) by deleting item (E); and

(iv) by deleting item (F).

*(Notice of withdrawal received)*

**CLAUSE 45**

**THAT**, the Bill be amended by deleting clause 45.

*(Notice of withdrawal received)*

**CLAUSE 48**

**THAT**, the Bill be amended by deleting clause 48.

*(Notice of withdrawal received)*

36) Notice is given that the Member for Garsen (Hon. Ali Wario) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 42**

**THAT**, clause 42 of the Bill is amended in paragraph (a)(i)—

(a) by inserting the following item immediately after item (A)—

(BB) by deleting the description “Imported sugar excluding imported sugar purchased by a registered pharmaceutical manufacturer” and the corresponding rate of excise duty and substituting therefor the following new description and corresponding rate of excise duty –

<i>Description</i>	<i>Rate of Excise Duty</i>
Imported sugar excluding sugar imported by a registered manufacturer and raw sugar imported for processing by a licensed sugar refinery	Shs. 7.50 per kg

(b) by inserting the following new description and corresponding rate of excise duty in item (P) immediately after “Vegetable oils of tariff codes 1511, 1512,1515 and 1517”—

<i>Description</i>	<i>Rate of Excise Duty</i>
Uncoated kraft paper and paperboard of tariff numbers 4804.11.00, 4804.31.00 and 4804.21.00	25%

**CLAUSE 46**

**THAT**, clause 46 of the Bill is amended—

(c) in paragraph (a) (ii) by inserting the following new paragraph immediately after the proposed new paragraph (xxxix)—

(xxxix) raw sugar imported by a licensed sugar refinery;

*(Subject to Article 114 of the Constitution)*

(d) in paragraph (b)(ii) by inserting the following new paragraph immediately after the proposed new paragraph (xvii)—

(xviii) raw sugar imported by a licensed sugar refinery.

*(Subject to Article 114 of the Constitution)*

37) Notice is given that the Member for Kajiado West (Hon. George Sunkuiya) intends to move the following amendments to the Finance Bill, 2024 at the Committee Stage—

**CLAUSE 3**

**THAT**, clause 3 of the Bill be deleted.

**CLAUSE 7**

**THAT**, clause 7 of the Bill be deleted.

**CLAUSE 25**

**THAT**, clause 25 of the Bill be amended—

- a) in paragraph (b) (ii) (C) by deleting the proposed new subparagraph (v);
- b) in paragraph (b) (iii)(F) b deleting the proposed new paragraph (o).



## **LIMITATION OF DEBATE**

The House resolved on Wednesday, February 14, 2024 as follows—

### **Limitation of Debate on Motions**

- II.** **THAT**, each speech in a debate on any **Motion, including a Special motion** shall be limited as follows: 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 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 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 Other Committee Reports**

- IV.** **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.

# **NOTICE PAPER**

## **Tentative business for Tuesday (Afternoon), June 25, 2024**

*(Published pursuant to Standing Order 38(1))*

It is notified that the following business is tentatively scheduled to appear in the Order Paper for Tuesday (Afternoon), June 25, 2024 –

**A. THE APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 33 OF 2024)**

(The Chairperson, Budget and Appropriations Committee)

Second Reading

*(If not concluded on Tuesday, June 25, 2024 – Morning Sitting)*

**B. THE COUNTY ALLOCATION OF REVENUE BILL (SENATE BILL NO. 25 OF 2024)**

(The Chairperson, Budget and Appropriations Committee)

Second Reading

*(If not concluded on Tuesday, June 25, 2024 – Morning Sitting)*

**C. COMMITTEE OF THE WHOLE HOUSE**

(i) The Finance Bill (National Assembly Bill No. 30 of 2024)

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

(ii) The Appropriation Bill (National Assembly Bill No. 33 of 2024)

(The Chairperson, Budget and Appropriations Committee)

(iii) The County Allocation of Revenue Bill (Senate Bill No. 25 of 2024)

(The Chairperson, Budget and Appropriations Committee)

*(If not concluded on Tuesday, June 25, 2024 – Morning Sitting)*

**D. MOTION – PUBLIC PETITION ON FUNDS SPENT CONTRARY TO THE PROVISIONS OF ARTICLE 223 OF THE CONSTITUTION**

(The Chairperson, Public Petitions Committee)

*(If not concluded on Tuesday, June 25, 2024 – Morning Sitting)*

**E. MOTION – REPORTS OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND FOR NINE CONSTITUENCIES IN BUNGOMA COUNTY**

(The Chairperson, Decentralized Funds Accounts Committee)

- F. **MOTION – REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF SPECIFIED STATE CORPORATIONS**  
(The Chairperson, Public Investments Committee on Social Services, Administration and Agriculture)
- G. **MOTION – ENHANCING REPORTING OF PARLIAMENTARY BUSINESS ON ONLINE PLATFORMS**  
(The Chairperson, Committee on Parliamentary Broadcasting and Library)
- H. **MOTION – INSPECTION VISIT TO SEMI-AUTONOMOUS INSTITUTIONS OF THE EAST AFRICAN COMMUNITY IN UGANDA**  
(The Chairperson, Committee on Regional Integration)
- I. **MOTION – IMPLEMENTATION STATUS OF REPORTS ON PETITIONS AND RESOLUTIONS PASSED BY THE HOUSE**  
(The Chairperson, Committee on Implementation)
- J. **MOTION – ALLEGED UNFAIR TRADE PRACTICES BY FOREIGN INVESTORS IN KENYA**  
(The Chairperson, Departmental Committee on Trade, Industry and Cooperatives)
- K. **MOTION – SECOND REPORT ON EMPLOYMENT DIVERSITY AUDIT IN PUBLIC INSTITUTIONS**  
(The Chairperson, Committee on National Cohesion and Equal Opportunity)
- L. **THE MUNG BEANS BILL (SENATE BILL NO. 13 OF 2022)**  
(The Hon. Paul Nzengu, M.P. – Co-sponsor)

Second Reading

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