

Following the invitation by the National Assembly to submit comments on the above. Recognizing the Sovereignty of the People and Supremacy of the Constitution as under Chapter 1 of the Constitution of Kenya 2010, Rights and Fundamental Freedoms as provided under Chapter 4 of the Bill of Rights, Leadership and Integrity of State Officers as under Chapter 6, the Role of the Legislature under Chapter 8.

Pursuant to Articles 10(2), 118(1) of the Constitution 2010 that mandates Public Participation in any Legislative Process I wish to submit my Memoranda as follows:

1. REJECTION OF SECTION A, PART I OF THE 1ST SCHEDULE OF THE VALUE ADDED TAX ACT

This amendment is incompatible with the economic and social rights guaranteed under Article 43 of the Constitution of Kenya 2010.

Removing zero-rated status from essential goods will increase the cost of living and disproportionately burden low-income households.

The agricultural sector, a key economic driver, will be negatively affected, harming Kenyan households that rely on agriculture for income.

2. REJECTION OF AMENDMENTS TO SECTIONS 2 & 5 OF THE EXCISE DUTY ACT

These amendments violate the non-discrimination protections under Article 27 of the Constitution of Kenya 2010.

Expanding digital lending tax to include services offered by non-resident persons over the internet will adversely affect Kenyans who depend on digital loans for essential expenses.

While aiming to create fair competition, these changes will increase borrowing costs, making credit less accessible and leading to financial exclusion for low and middle-income Kenyans.

3. REJECTION OF AMENDMENTS TO SECTION 59A OF THE TAX PROCEDURES ACT

The deletion of subsection 1B is unconstitutional as it infringes on the right to privacy guaranteed under Article 31 of the Constitution of Kenya 2010.

This amendment would grant the Commissioner unrestricted authority to access personal and private data, including M-Pesa financial records, without necessary safeguards.

There are inadequate protections against potential overreach by the Kenya Revenue Authority, creating a risk of unauthorized access to citizens' private financial information.

In conclusion, I call for the withdrawal of this Bill as it is made in Bad Faith, ignorant to the Current Economic Needs and Political Wills of the People of Kenya, Will Entrench the Abuse of Power by the Revenue Authorities, A Dubious Attempt to Sneak in Tyranny, Reinforce Poverty, Promote Marginalization and at the end of it Will Deny Kenyans the Transformative Agenda of Vision 2030. I thus pray that you Reject it for the sake of a better Kenya.

Yours Faithfully,

Geoffrey Markokha