(No. 54)



(1641)

THIRTEENTH PARLIAMENT – (FOURTH SESSION)

THE NATIONAL ASSEMBLY

ORDERS OF THE DAY

SUPPLEMENTARY

WEDNESDAY, JUNE 18, 2025 AT 2.30 P.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*. THE COUNTY PUBLIC FINANCE LAWS (AMENDMENT) BILL (SENATE BILL NO. 39 OF 2023)

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

Second Reading

9*. THE EQUALISATION FUND APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 21 OF 2025)

(The Chairperson, Budget and Appropriations Committee)

Second Reading

10*. THE APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 23 OF 2025)

(The Chairperson, Budget and Appropriations Committee)

Second Reading

11*. COMMITTEE OF THE WHOLE HOUSE

- (i) The Finance Bill (National Assembly Bill No. 19 of 2025)
 (The Chairperson, Departmental Committee on Finance and National Planning)
- (ii) The Kenya National Council for Population and Development Bill (National Assembly Bill No. 72 of 2023)
 (The Leader of the Majority Party)

(iii) The Value Added Tax (Amendment) Bill (National Assembly Bill No. 11 of 2025)

(The Leader of the Majority Party)

12*. <u>MOTION</u>-

CONSIDERATION OF THE PERFORMANCE AUDIT REPORT ON THE PROVISION OF SERVICES TO PERSONS WITH DISABILITIES BY THE NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

(The Chairperson, Public Investments Committee on Social Services, Administration and Agriculture)

THAT, this House **adopts** the Report of the Public Investments Committee on Social Services, Administration and Agriculture on its consideration of the Performance Audit Report by the Auditor-General on the Provision of Services to Persons with Disabilities by the National Council for Persons with Disabilities, laid on the Table of the House on Tuesday, 30th July 2024.

13*. THE CONSTITUTION OF KENYA (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 4 OF 2025)

(The Hon. Samuel Chepkong'a, M.P. and the Hon. (Dr.) Otiende Amollo, M.P. - Co-Sponsors)

Second Reading

14*. THE KENYA ROADS (AMENDMENT) (No. 2) BILL (NATIONAL ASSEMBLY BILL NO. 16 OF 2025)

(The Leader of the Majority Party)

Second Reading

15*. THE VIRTUAL ASSET SERVICE PROVIDERS BILL (NATIONAL ASSEMBLY BILL NO. 15 OF 2025)

(The Leader of the Majority Party)

Second Reading

Denotes Orders of the Day			

NOTICES

I. THE FINANCE BILL (NATIONAL ASSEMBLY BILL NO. 19 OF 2025)

1) Notice is given that the Chairperson of the Departmental Committee on Finance and National Planning intends to move the following amendments to the Finance Bill, 2025 at the Committee Stage—

CLAUSE 2

THAT, Clause 2 of the Bill be amended in paragraph (a)—

- (a) by deleting sub-paragraph (iii);
- (b) by inserting the following sub-paragraphs immediately after sub-paragraph (vii)—
 - (viii) by deleting the definition of "winnings";
 - (ix) by inserting the following new definition in the proper alphabetical sequence—

"withdrawals" means the amount of money withdrawn by a customer from their betting or gaming wallet maintained by a person licensed under the Betting, Lotteries and Gaming Act";

CLAUSE 5

THAT, the Bill be amended in clause 5 by deleting the words "by inserting the following new paragraphs immediately after paragraph (k)—

- (l) supply of goods to a public entity;
- (m) sale of scrap;"

and substituting therefor the following new paragraphs-

- (a) "by inserting the following new paragraphs immediately after paragraph (k)-(l) supply of goods to a public entity;
 - (m) making or facilitating payment over a digital market place; "
- (b) by deleting the paragraph (g) and substituting therefor the following new paragraph
 - (g) withdrawals;

NEW CLAUSE 5A

THAT, the Bill be amended by inserting the following new clause immediately after clause 5-

Repeal of section 12D of **5A**. Section 12D of the Income Tax Act is repealed. Cap.470.

CLAUSE 6

THAT, Clause 6 of the Bill be amended by inserting the following new paragraph immediately after paragraph (b)-

(c) in sub-section (6) by inserting the words "within six months from the commencement of this Act.

NEW CLAUSE 6A

THAT, the Bill be amended by inserting the following new clauses immediately after clause 6-

Repeal of section 6A. Section 12F of the Income Tax Act is repealed. 12f of Cap.470.

CLAUSE 8

THAT, Clause 8 of the Bill be amended –

- (a) in paragraph (a) (v) by deleting the words "public sports facility" and substituting therefor the words "sports facility on public grounds";
- (b) in paragraph (a) by deleting sub-paragraph (vi);
- (c) in paragraph (b) by deleting the words "construction of and substituting therefor the expression "construction of,";
- (d) by deleting paragraph (d) and substituting therefor the following new paragraph
 - (d) in paragraph 5 by deleting the words "ten years" appearing immediately after the word "beyond" and substituting therefor the words "five years".

CLAUSE 11

THAT, Clause 11 of the Bill be amended in paragraph (a) by deleting the words "by the last day of the reporting financial year of that group".

CLAUSE 12

THAT, Clause 12 of the Bill be amended in the proposed section 18G -

- (a) in sub-section (4) by deleting the words "the Commissioner shall declare the agreement void and issue a notice of the declaration in writing to the person" and substituting therefor the words "the agreement shall be void and the Commissioner shall issue a written notice to the person.";
- (b) in subsection 5 by inserting the words "within six months from the commencement of this Act" immediately after the word "section".

CLAUSE 15

THAT, Clause 15 of the Bill be amended by-

(a) deleting the words "by inserting the following new subsection immediately after subsection(1C)" and substituting therefor the following new paragraph-

- (a) in subsection (1C) by deleting the words "six months" and substituting therefor the words "three months";
- (b) inserting the following paragraph immediately before the proposed section (1D)-
 - (b) by inserting the following new subsection immediately after subsection(1C)-

THAT, clause 16 be amended by –

- (a) deleting paragraph (a) and substituting therefor the following paragraph—
 "(a) in subsection (1),
 - (i) in paragraph (a) by inserting the following new subparagraph immediately after subparagraph (ii) -
 - (iii) payments made by the national carrier to a non-resident for specialized technical, maintenance, compliance, training, or digital systems support services, where such services are not available in Kenya or the service provider is certified or accredited by an international regulatory, standard-setting, or licensing body."
 - (ii) by deleting paragraph (i) and substituting therefor the following new paragraph
 - (i) withdrawals;
 - (iii) by deleting paragraph (t);
 - (ii) by inserting the following new paragraph immediately after paragraph (t)—
 - (u) gains or profits which are chargeable to tax under section 9(1) derived from the business of a ship owner or charterer;"
- (b) inserting the following new paragraphs immediately after paragraph (a)-(ab) in subsection (3) by
 - (i) deleting paragraph (o);
 - (ii) deleting paragraph (h) and substituting therefor the following new paragraph-
 - (h) withdrawals;
 - (ac) in subsection (5A) by deleting the word "winnings" appearing immediately after the words "the tax deducted from" and substituting therefor the word "withdrawals";

CLAUSE 17

THAT, Clause 17 of the Bill be amended in the proposed subsection (1A) by deleting the word "before computing the tax deductible" and substituting therefor the words "in computing the allowable deductions".

(1646)

CLAUSE 26

THAT, Clause 26 (c) of the Bill be amended in subparagraph (ii) in the proposed subparagraph (aa) by deleting the word "public" appearing immediately before the words "pension scheme".

CLAUSE 27

THAT, Clause 27 of the Bill be amended by -

- (a) inserting the following paragraph immediately before paragraph (a)-
 - (aa) in subparagraph (1) (c) by deleting the words "Purchase or an acquisition of an indefeasible right to use fibre optic cable by a telecommunication operator" and substituting therefor the words "Purchase or acquisition of an indefeasible right to use fibre optic cable or spectrum license by a telecommunication operator:

Provided that, in the case of the spectrum license purchased or acquired before the 1st July 2025, the deduction shall be restricted to the unamortized portion over the remaining useful life of the spectrum license."

- (b) deleting paragraph (a);
- (c) deleting paragraph (b).

CLAUSE 28

THAT, Clause 28 be amended –

- (a) in paragraph (b) by-
 - (i) deleting subparagraph (ii);
 - (ii) deleting subparagraph (iii);
- (b) by inserting the following paragraph immediately after paragraph (b)-
 - (ba) in paragraph 3-
 - (i) by deleting subparagraph (i) and substituting therefor the following new subparagraph—
 - (i) in respect of withdrawals made by punters, five percent;
 - (ii) by deleting paragraph (w);
- (c) in paragraph (c) by inserting the following new subparagraphs immediately after subparagraph (ii)-
 - (iii) by deleting paragraph (i) and substituting therefor the following new paragraph-
 - (i) in respect of withdrawals made by punters, five percent;
 - (iv) by deleting paragraph (p);
 - (d) by deleting paragraph (d) and substituting therefor the following new paragraph-
 - (d) by deleting paragraph 13;

THAT, Clause 29 of the Bill be amended in paragraph (b) by inserting a comma immediately after the word "individual".

NEW CLAUSE 30A

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

Amendment of section 5 of Cap. 476

30A. Section 5 of the Value Added Tax Act is amended by deleting subsection 3 and substituting therefor the following new subsection—

Tax on a taxable supply shall be a liability of the registered person making the supply and, subject to the provisions of this Act relating to accounting and payment, shall become due at the time of the supply:

Provided that where the taxable supply involves a sale or auction of goods to recover unpaid debt, to enforce or give effect to a security, charge or encumbrance, tax on the taxable supply shall subject to the provisions of this Act be the liability of the debtor.

CLAUSE 32

THAT, Clause 32 of the Bill be amended by-

- (a) deleting paragraph (a);
- (b) inserting the following new paragraph immediately after paragraph (c)-
- (d) by deleting paragraph (ea) and substituting therefor the following new paragraph-
 - (ea) such excess credit in respect of a taxable supply that became zero rated on 1st July, 2023:

Provided that a registered person who incurred excess credit shall apply to the Commissioner for a refund within six months from the date of commencement of this provision.

CLAUSE 36

THAT, Clause 36 of the Bill be amended –

- (a) by inserting the following paragraph immediately before paragraph (a)-
 - (aa) in the table by inserting the following new tariff number and tariff description immediately after tariff number "3006.92.00"—

3006.93.00 -- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses

- (b) by deleting paragraph (a);
- (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);
- (h) by inserting the following new paragraph immediately after paragraph (g)-(ga) by deleting paragraph 101 and substituting therefor the following new paragraph-

101. All goods imported or purchased locally by the Defence Forces Welfare Services.

- (i) by deleting paragraph (h);
- (j) by deleting paragraph (j)
- (k) by deleting paragraph (l);
- (l) by deleting paragraph (m);
- (m) by deleting paragraph (n);
- (n) by inserting the following new paragraph immediately after paragraph (n)-
 - (na) in the proviso to paragraph 146 by deleting the words "and the exemption was granted before 1st January 2024 and shall continue to apply for twelve months after this date" and substituting therefor the words "the exemption was granted before 27th December 2024 and the exemption shall only continue to apply until 27th December, 2025."

(nb)by deleting paragraph 154;

- (o) in paragraph (o) by-
 - (i) deleting item 155;
 - (ii) deleting item 156;
 - (iii) deleting item 157;
 - (iv) deleting item 158;
 - (v) deleting item 159;
 - (vi) deleting item 160;
 - (vii) deleting item 161;
 - (viii) deleting item 162;
 - (ix) deleting item 163;
 - (x) deleting item 164;
 - (x) inserting the following new items immediately after item 164-165. Mosquito repellent.

166. Inputs, machinery and raw materials used in the manufacture of mosquito repellent on recommendation by the Cabinet Secretary responsible for matters relating to health.

167. The supply of locally consumed teas.

NEW CLAUSE 36A

THAT, the Bill be amended by inserting the following new clause immediately after clause 36-

Amendment of the First Schedule to Cap. 476.

- 36A. The First Schedule to the Value Added Tax Act is amended in Part II by inserting the following new item immediately after item 35-
 - 36. Taxable services supplied to manufacturers of mosquito repellents upon recommendation by the Cabinet Secretary responsible for matters relating to health.
 - 37. Accommodation, restaurant, beauty salon and laundry services provided by the Defence Forces Welfare Services.
 - 38. Taxable services for direct and exclusive use of the Defence Forces Welfare Services.

CLAUSE 37

THAT, Clause 37 of the Bill is 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) inserting the following paragraph immediately after paragraph (i)-
 - (j) inserting the following new paragraph immediately after paragraph 35-
 - 36. Packaging materials for tea and coffee upon recommendation by the Cabinet Secretary for matters relating to agriculture.

THAT, Clause 38 of the Bill be amended-

(a) in paragraph (a) (ii) by deleting the proposed definition of "digital marketplace" and substituting therefor the following definition—

"digital marketplace" means an online or electronic platform which enables users to sell or provide services, goods or other property to other users;

(b) by inserting the following new definition immediately after the definition of "digital market place"—

"microdistiller" means a manufacturer of a spirituous beverage through 2 fundamental processes of fermentation and distillation using a still (boiler) not exceeding 1,800 Litres and whose annual production volume does not exceed 100,000 Litres per Year.

NEW CLAUSE 40A

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

Amendment **40A**. Section 15 of the Excise Duty Act is amended in of section subsection (1) by inserting the following new paragraph 15 of immediately after paragraph (d)—Cap.472.

- (da) the importation, distribution, or handling of methanol in Kenya.;
- (db) the importation, distribution, or handling of ethanol in Kenya

NEW CLAUSE 41A

THAT, the Bill be amended by inserting the following new clause immediately after clause 41–

Amendment of section 25 of the Excise Duty Act is amended by inserting the following new subsections immediately after subsection (2)—

Amendment of section 25 of the Excise Duty Act is amended by inserting the following new subsections immediately after subsection (2)—

- (2A) Notwithstanding subsection (1)(a), a licensed microdistiller shall be exempt from the requirement for automation, continuous piping, and the use of mass flow meters.
- (2B) The production volume of such a licensed microdistiller shall be ascertained and monitored through the use of excise stamps or such other mechanism as the Commissioner may prescribe by notice in the Gazette.

THAT, Clause 42 of the bill be amended –

- (a) in paragraph (a) by inserting the following subparagraph immediately before subparagraph (i)-
 - (ia) by deleting the following tariff descriptions and their corresponding rates of excise duty appearing immediately after the tariff description "Articles of plastic of tariff heading 3923.30.00 and 3923.90.90"—
 - A. Imported eggs of tariff heading 04.07;
 - B. Imported onions of tariff heading 07.03;
 - C. Imported potatoes, potato crisps and potato chips of tariff heading 07.01;
 - (b) by deleting paragraph (a) (i) and substituting therefor the following new subparagraph (i) -
 - (i) by deleting the description "coal" and the corresponding rate of excise duty;
- (c) by deleting paragraph (a) (iii) and substituting therefor the following new subparagraph (iii) -
 - (iii) by deleting the item of description "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 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin" and the corresponding rate of excise duty and substituting therefor the following new item-

Imported Float glass and surface ground or polished glass, 35% of excisable value in sheets, whether or not having an absorbent, reflecting or or ksh 500 per square non-reflecting layer, but not otherwise worked of tariff 7005 meter but excluding those imported by a registered processor upon the recommendation by the Cabinet Secretary responsible for matter relating to industry and those originating from East African Community Partner States that meet the East African Community Rules of Origin

whichever higher.

- (b) in paragraph (a) by inserting the following subparagraphs immediately after subparagraph (v)-
 - (va) in the description "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", by deleting the corresponding rate of Excise Duty and substituting therefor the new rate of Excise Duty "25% or Ksh 200 per kilogramme, whichever is higher "

- (vb) in the 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", by deleting the rate of excise and substituting therefore the following new rate of excise "25% or ksh 200 per killogramme whichever is higher";
- (vc) by deleting the description "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" and substituting therefor the following new description "Imported 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";
- (vd) in the description "Imported Glass bottles (excluding imported glass bottles for packaging of pharmaceutical products) Provided that it shall not apply to glass bottles imported from any of the countries within the East African Community" by deleting the corresponding rate of excise duty and substituting therefor the following rate "35% orKsh.400 per kg whichever is higher"
- (ve) in the description "Articles of plastic of tariff heading 3923.30.00" by inserting the word "Imported";
- (vf) in the description "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" by deleting the corresponding rate of Excise Duty and substituting therefor the new rate of Excise Duty "5% or Ksh 300 per kilogramme, whichever is higher"
- (vg) by deleting the description "Cosmetics and Beauty products of tariff heading No. 3303, 3304, 3305 and 3307" and the corresponding rate of excise duty;
 - (c) in sub-paragraph (vi) by inserting the following items immediately after the item of tariff description "Gummed paper and paperboard of tariff number 4811.49.00 but excluding those originating from East African Community partner states that meet the East African Rules of Origin"-

Tariff Description

Imported tea whether or not flavored

Imported Uncoated kraft paper and paperboard, in rolls or sheets; kraftliner; unbleached of tariff number 4804.11.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin

Imported other kraft paper or paperboard weighing 25% of 150g/m² or less, in rolls or sheets; unbleached of tariff kshs.50 number 4804.31.00 but excluding those originating from whicheve East African Community Partner States that meet the East African Community Rules of Origin

Rate of Excise Duty

25% of excisable value 25% of excisable value or kshs.50 per kilogramme, whichever is higher.

25% of excisable value or kshs.50 per Kilogram, whichever is higher.

Imported other kraft paper or paperboard weighing more than 150g/m² but less than 225 g/m², in rolls or sheets; unbleached of tariff number 4804.41.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin

Imported other kraft paper or paperboard weighing 225 g/m² or more others in rolls or sheets; unbleached of tariff number 4804.51.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin

Imported Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. of Tariff Heading 70.06, but excluding those from East Africa Community Partner States that meet the East Africa Community Rules of Origin

Imported safety glass of tariff numbers 7007.19.00 and 35% of excisable 7007.29.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin.

Imported Multiple-walled insulating units of glass of Tariff 35% of excisable Heading 70.08, but excluding those from East Africa Community Partner States that meet the East Africa Community Rules of Origin Imported fully built and semi-built direct air capture machines

Imported aluminium profiles, fabricated doors and fabricated windows of tariff numbers 7604.10. 7604.21, 7604.29, 7608.20 and 7610.10

Non-refillable lighters of tariff number 9613.10.00

25% of excisable value orkshs.50 Kilogram, whichever is higher.

25% of excisable value kshs.50 orKilogram, whichever is higher.

35% of excisable value or Kshs. 500 per square metre, whichever is higher

value or Kshs. 500 per square metre, whichever is higher

value or Kshs. 500 per square metre, whichever is higher 25% of excisable value

25% of excisable value or Ksh.400 kilogramme, per whichever higher.

25% of excisable value or Ksh 500 per kilogramme

<u>NEW CLAUSE 42A, 42B AND 42C</u>

THAT, the Bill be amended by inserting the following new clauses immediately after clause 42 —

Amendment of First Schedule to Cap.472

42A. Part II of the First Schedule to the Excise Duty Act is amended-

- (a) by deleting paragraph 4A and substituting therefor the following new paragraph—
 - 4A. Excise duty on betting shall be five per cent on the amount deposited into a customer's betting wallet:

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Provided that this paragraph shall not apply to horse racing.

- (b) by deleting paragraph 4B and substituting therefor the following new paragraph –
 4B. Excise duty on gaming shall be five per cent on the amount deposited into a customer's gaming wallet.
- (c) in paragraph 4C by deleting the words "fifteen per cent" and substituting therefor the word "five per cent";
- (d) in paragraph 4D by deleting the words "fifteen per cent" and substituting therefor the word "five per cent";
- (e) by inserting the following new paragraph immediately after paragraph 8-
 - 9. Excise duty on fees charged on virtual assets transactions by virtual asset providers shall be ten percent of the excisable value.

Amendment of First Schedule to Cap.472

- **42B**. Part III of the First Schedule to the Excise Duty Act is amended—
 - (a) by deleting the definition of "amount wagered or staked";
 - (b) by inserting the following new definition in proper alphabetical sequence-

"amount deposited into a customer's betting wallet" means the amount of money transferred by a customer into the customer wallet maintained by a licensed betting and gaming operator for betting and gaming purposes.

Amendment of the Second Schedule to Cap.472.

- **42C.** The Second Schedule to the Excise Duty Act is amended—
 - (a) in Part A by-
 - (i) inserting the words "the Defence Forces Welfare Services" immediately after the words "Kenya Defence Forces" appearing in paragraph 11;
 - (ii) deleting paragraph 12 and substituting therefor the following new paragraph—
 - 12. All goods imported or purchased locally by the Defence Forces Welfare Services.
 - (b) in item 1 of Part B by inserting the following new paragraphs immediately after paragraph (b)-
 - (c) Excisable services supplied to or by the Kenya Defence Forces Welfare Services;

NEW CLAUSE 42D

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

Amendment of section 2 of Cap. 469B

42D. Section 2 of the Tax Procedures Act is amended by inserting the following new definition in the proper alphabetical sequence-

"certificate of origin" means an official document issued by a competent authority of the government of the source country which certifies that the goods being imported into Kenya were manufactured in that particular source country.

CLAUSE 47

THAT, Clause 47 of the Bill be amended in paragraph (m) by deleting subparagraph (v).

NEW CLAUSE 49A

THAT, the Bill be amended by inserting the following new clause immediately after Clause 49-

Insertion of new section 44A in Cap. 469B.

49A. The Tax Procedures Act is amended by inserting the following new section immediately after section 44–

Certificate of Origin.

- **44A.** (1) This section applies to all goods imported into Kenya.
- (1) No person shall import any goods into Kenya without presenting a valid Certificate of Origin to the Commissioner or an authorised officer.
- (2) The Commissioner or an authorized officer shall not process any import entry documentation without a valid Certificate of Origin being presented.
- (3) The Commissioner or an authorised officer shall require production of a Certificate of Origin and other supporting documents as proof of origin on goods imported into Kenya prior to their clearance for entry into Kenya.
- (4) A Certificate of Origin shall be valid if it discloses the following information
 - (a) name and address of the exporter;
 - (b) name and address of the importer;
 - (c) port of origin;
 - (d) accurate description of the goods;
 - (e) quantity of the goods;
 - (f) country of origin; and
 - (g) country of destination.

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(5) Any person who contravenes the provisions of this section commits an offence and shall have their goods seized or forfeited to the Commissioner or an authorised officer in accordance with section 44 of this Act.

CLAUSE 50

THAT, Clause 50 of the Bill be amended –

- (a) by deleting paragraph (a) and substituting therefor the following new paragraph
 - (a) in subsection (1) (a) by deleting the words "and input value added tax" and substituting therefor the words " and value added tax payable on imports"
- (b) by inserting the following paragraph immediately after paragraph (b)-
 - (ba) in subsection (3) by deleting the words "ninety days" and substituting therefor the words "one hundred and twenty days".

CLAUSE 51

THAT, Clause 51 of the Bill be amended in the proposed subsection (7B) by deleting the words "computed on" and substituting therefor the words "computed from".

CLAUSE 52

THAT, Clause 52 of the Bill be deleted.

CLAUSE 54

THAT, Clause 54 of the Bill be deleted.

NEW CLAUSE 56A

THAT, the Bill be amended by inserting the following new clause immediately before clause 57–

Amendment of section 7 of by—

- 56A. Section 7 of the Miscellaneous Fees and Levies Act is amended
 - (a) deleting subsection (6) and substituting therefor the following new subsection—

 (6) Out of the fee collected under subsection (2), twenty per collected.
 - (6) Out of the fee collected under subsection (2), twenty per cent shall be paid into a Fund established and managed in accordance with the Public Finance Management Act (Cap. 412A).
 - (b) deleting subsection (7) and substituting therefor the following new subsection—
 - (7) Ten percent of monies in the Fund under subsection (6) shall be used for the payment of Kenya's contributions to the African Union and any other international organisation to which Kenya has a financial obligation, while ten percent shall be used for revenue enforcement initiatives.

THAT, the bill be amended in Clause 58-

- (a) in paragraph (a) by deleting subparagraph (i);
- (b) in paragraph (a) by deleting subparagraph (ii);
- (c) in paragraph (a) by inserting the following new subparagraph (i);
 - (i) by deleting paragraph (xxxi);
- (d) in paragraph (a) by inserting the following new subparagraph (ii)-
- (ii) by inserting the following paragraph immediately after paragraph (xxxi)-
- (xxxii) Inputs, raw materials and machinery used in the manufacture of mosquito repellents upon recommendation by the Cabinet Secretary responsible for matters relating to health;
- (d) in paragraph (b) by deleting sub-paragraph (i);
- (e) in paragraph (b) by deleting sub-paragraph (ii);
- (f) in paragraph (b) by inserting the following new sub-paragraph (i)
 - (i) by deleting paragraph (xvii);
- (g) in paragraph (b) by inserting the following new sub-paragraph (ii) -
- (ii) by inserting the following paragraph immediately after paragraph (xxxi)-
 - (xviii) Inputs, raw materials and machinery used in the manufacture of mosquito repellents upon recommendation by the Cabinet Secretary responsible for matters relating to health;

CLAUSE 59

THAT, the Bill be amended by deleting clause 59 and substituting therefor the following new clause—

Amendment of the Third Schedule of cap.469C.

59. The Third Schedule to the Miscellaneous Fees and Levies Act is amended by inserting the following new items in the table immediately after the last row –

Tariff No	Tariff Description	Export and Promotion Levy Rate
69.07	Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	3%
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	3%
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	17.5%
72.07	Semi-finished products of iron or non-alloy steel	17.5%
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	17.5%
72.13.	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel;	17.5%
72.14	Other bars and rods of iron or non- alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot- extruded, but including those twisted after rolling.	17.5%

2) Notice is given that the Leader of the Majority Party intends to move the following amendments to the Finance Bill, 2025 at the Committee Stage—

CLAUSE 2

THAT, Clause 2 be amended in paragraph (a) by inserting the following sub-paragraphs immediately after sub-paragraph (vii) by –

- (x) deleting the definition of "winnings";
- (xi) inserting the following new definition in the proper alphabetical sequence—

"withdrawals" means the amount of money withdrawn by a customer from their betting or gaming wallet maintained by a person licensed under the Betting, Lotteries and Gaming Act";

CLAUSE 5

THAT, the Bill be amended by in clause 5 by deleting the words "by inserting the following new paragraphs immediately after paragraph (k)-

- (l) supply of goods to a public entity;
- (m) sale of scrap;"

and substituting therefor the following new paragraphs-

- (a) by inserting the following new paragraphs immediately after paragraph (k)-
 - (l) supply of goods to a public entity;
 - (m) sale of scrap;
 - (n) making or facilitating payment over a digital market place;
- (b) by deleting the paragraph (g) and substituting therefor the following new paragraph
 - (g) withdrawals;

CLAUSE 16

THAT, Clause 16 be amended by inserting the following new paragraphs immediately after paragraph (a)—

- (aa) in subsection (1) by deleting paragraph (i) and substituting therefor the following new paragraph
 - (i) withdrawals;
- (ab) in subsection (3) by deleting the paragraph (h) and substituting therefor the following new paragraph-
 - (h) withdrawals;
- (ac) in subsection (5A) by deleting the word "winnings" and substituting therefor the word "withdrawals;

CLAUSE 28

THAT, Clause 28 be amended –

- (d) by inserting the following paragraph immediately after paragraph (b)-
 - (ba) in paragraph 3, by deleting subparagraph (i) and substituting therefor the following new subparagraph—
 - (i) in respect of withdrawals made by punters, five percent;
- (e) in paragraph (c) by inserting the following new subparagraph immediately after subparagraph (ii)-
 - (iv) by deleting paragraph (i) and substituting therefor the following new paragraph-
 - (ii) in respect of withdrawals made by punters, five percent;

CLAUSE 36

THAT, Clause 36 of the Bill be amended by inserting the following new paragraph immediately after paragraph (n)-

(na) in the proviso to paragraph 146 by deleting the words "and the exemption was granted before 1st January 2024 and shall continue to apply for twelve months after this date" and substituting therefor the words "the exemption was granted before 27th December 2024 and the exemption shall only continue to apply until 27th December, 2025."

NEW CLAUSE 42A

THAT, the Bill be amended by inserting the following new clauses immediately after Clause 42 —

Amendment First Schedule to amended-Cap.472

- **42A.** Part II of the First Schedule to the Excise Duty Act is
 - (f) by deleting paragraph 4A and substituting therefor the following new paragraph—
 - 4A. Excise duty on betting shall be five per cent on the amount deposited into the customers betting wallet:

Provided that this paragraph shall not apply to horse racing.

- (g) by deleting paragraph 4B and substituting therefor the following new paragraph –
 - 4B. Excise duty on gaming shall be five per cent on the amount deposited into the customers gaming wallet.
- (h) in paragraph 4C by deleting the words "fifteen per cent" and substituting therefor the word "five per cent";
- (i) in paragraph 4D by deleting the words "fifteen per cent" and substituting therefor the word "five per cent";

Amendment First Cap.472

- **42B**. Part III of the First Schedule to the Excise Duty Act is Schedule to amended-
 - (c) by deleting the definition of "amount wagered or staked";
 - (d) by inserting the following new definition in proper alphabetical sequence-"amount deposited into the customers betting wallet" means the amount of money transferred by a customer into the customer wallet maintained by a licensed betting and gaming operator for betting and gaming purposes.
- 3) Notice is given that the Member for Navakholo (Hon. Emmanuel Wangwe) intends to move the following amendments to the Finance Bill, 2025 at the Committee Stage—

CLAUSE 36

THAT, Clause 36 of the Bill be amended in paragraph (o) by deleting item 157.

CLAUSE 37

THAT, Clause 37 of the Bill be amended by deleting paragraph (b).

II. THE KENYA NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT BILL (NATIONAL ASSEMBLY BILL NO. 72 OF 2023)

Notice is given that the Chairperson of the Departmental Committee on Finance and National Planning intends to move the following amendments to the Kenya National Council for Population and Development Bill, 2023 at the Committee Stage—

CLAUSE 2

THAT, clause 2 of the Bill be amended by deleting the definition "population" and substituting therefor the following new definition—

"population" means the total number of persons inhabiting within the border of a country, region, or in a defined geographic area;

CLAUSE 4

THAT, Clause 4 of the Bill be amended—

- (a) In subclause (3), by deleting the words "established under the National Council for Population and Development Order, 2004, which shall cease to have effect immediately upon commencement of this Act."
- (b) by deleting subclause (4).

NEW CLAUSE 4A

THAT, the Bill be amended by inserting the following new clause immediately after clause 4—

Headquarters of the Council.

- **4A.** (1) The headquarters of the Council shall be in Nairobi.
- (2) The Council may establish such other offices in Kenya as it may consider necessary for the discharge of its functions.

CLAUSE 5

THAT, Clause 5 of the Bill be amended—

- (a) by deleting paragraph (b) and substituting therefor the following new paragraph—
 - "(b) develop, review, and coordinate the implementation of national population policy at regular intervals; and"
- (b) by inserting the following new paragraph immediately after paragraph (c)— "(d) co-ordinate the development and submission of population reports by various stakeholders in Kenya."

CLAUSE 6

THAT, clause 6 of the Bill be amended—

- (a) in paragraph (b) by inserting the words ", publish and disseminate" immediately after the word "develop";
- (b) in paragraph (f)—
 - (i) by deleting the word "assess" appearing immediately after the words "monitor and" and substituting therefor the word "evaluate";
 - (ii) by deleting the word "assessments" appearing at the end of the paragraph and substituting therefor the word "evaluations";
- (c) by inserting the following new paragraphs immediately after paragraph (h)—
 "(ha) advise the relevant Cabinet Secretary on global commitments,
 agreements and declarations adopted by the state relevant to population
 and development;
 - (hb) collaborate with other state agencies and bodies for the effective discharge of its functions;"

THAT, clause 7 of the Bill be amended—

- (a) in paragraph (h)—
 - (i) by inserting the words "Hindu Council of Kenya" immediately after the words "Catholic Bishops,";
 - (ii) by inserting the words "by the Cabinet Secretary" immediately after the words "shall be appointed";
 - (iii) by inserting the words "of Kenya" immediately after the words "Evangelical Alliance";
- (b) by inserting the following new sub clauses immediately after subclause (3)—
 "(4) In appointing a person as chairperson of the Council under subsection 1(a), the President shall take into account gender, the ethnic and regional diversity of the people of Kenya, persons with disabilities and youth."
 - (5) In appointing members of the Council under subsection 1(b) and (h), the Cabinet Secretary shall take into account gender, the ethnic and regional diversity of the people of Kenya, persons with disabilities and youth.
 - (6) In nominating members of the Council under subsection 1(h), the joint forum of religious organizations shall take into account gender, the ethnic and regional diversity of the people of Kenya, persons with disabilities and youth."

NEW CLAUSE 9A

THAT, the Bill be amended by inserting the following new clause immediately after clause 9—

Qualification for appointment.

9A. A person shall be qualified for appointment as the chairperson of the Board under section 7(a) if that person holds a degree from a university recognised in Kenya.

NEW CLAUSE 17A

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

Tenure of office of Director-General.

17A. The Director-General shall be appointed for a term of four years and shall be eligible for reappointment for one further term.

CLAUSE 19

THAT, Clause 19 of the Bill be amended by deleting subclause (3) and substituting therefor the following new subclause—

- "(3) The Corporation Secretary shall—
 - (a) in consultation with the Chairperson of the Board, issue notices for meetings of the Board;
 - (b) keep in custody, the records of the deliberations, decisions, and resolutions of the Board;
 - (c) transmit decisions and resolutions of the Board to the chief executive officer for execution, implementation and other relevant action;
 - (d) provide guidance to the Board on their duties and responsibilities on matters relating to governance; and
 - (e) perform such other duties as the Board may direct."

CLAUSE 29

THAT, clause 29 of the Bill be deleted.

CLAUSE 30

THAT, clause 30 of the Bill be deleted.

CLAUSE 31

THAT, the Bill be amended by deleting clause 31 and substituting therefor the following new Clause—

PART IVA- PROVISIONS ON DELEGATED POWERS

Regulations.

- **31.** (1) The Cabinet Secretary may, in consultation with the Board, make regulations generally for better carrying into effect the provisions of this Act.
- (2) Without prejudice to the generality of subsection (1), the Cabinet Secretary may make regulations to provide for—
- (a) the procedure for submission of population reports by stakeholders within Kenya;
- (b) implementation of national population policy; and
- (c) anything required to be prescribed under this Act;
- (3) For the purposes of Article 94(6) of the Constitution—

- (a) the purpose and objective of the delegation under this section is to enable the Cabinet Secretary to make regulations for better carrying into effect the provisions of this Act;
- (b) the authority of the Cabinet Secretary to make regulations under this Act will be limited to bringing into effect the provisions of this Act and fulfilment of the objectives specified under this section.
- (4) The principles and standards applicable to the delegated power referred to under this Act are those found in—

Cap. 2A. Cap. 2.

- (a) the Statutory Instruments Act;
- (b) the Interpretation and General Provisions Act;
- (c) the general rules of international law as specified under Article 2(5) of the Constitution; and
- (d) any treaty and convention ratified by Kenya under Article 2(6) of the Constitution.

CLAUSE 32

THAT, the Bill be amended by deleting clause 32 and substituting therefor the following new clause—

Interpretation.

32. In this Part—

"appointed day" means the day this Act comes into effect;

"former Council" means the National Council for Population and Development established under Order 3 of the State Corporations (National Council for Population and

L.N. 120/2004.

Development) Order, 2004; and

"successor Council" means the Kenya National Council for Population and Development established under section 4 of this Act.

CLAUSE 33

THAT, the Bill be amended by deleting clause 33 and substituting therefor the following new clause—

Revocation of L.N. 120/2004.

33. The State Corporations (National Council for Population and Development) Order, 2004, is revoked.

NEW CLAUSE 33A

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

Transfer of assets and liabilities.

33A. All funds, assets and other property which immediately before the appointed day were vested in the former Council shall, by virtue of this section, vest in the successor Council subject to all interests, liabilities, obligations and trusts affecting the property.

NEW CLAUSE 33B

THAT, the Bill be amended by inserting the following new clause immediately after the proposed new clause 33A—

Employees of the Council.

- **33B.** (1) All persons who were employed by the former Council before the appointed day shall continue in the employment of the successor Council.
- (2) The terms and conditions, including the salary, on which a person referred to in subsection (1) was employed immediately before the appointed day, shall be no less favorable than those that applied to that person's office immediately before the appointed day.
- (3) There shall be no break in the employment of an employee of the former Council immediately before the appointed day as a result of commencement of this Act.
- (4) Nothing in this Act affects the pension rights of a person who was employed by the former Council before the appointed day.

NEW CLAUSE 33C

THAT, the Bill be amended by inserting the following new clause immediately after the proposed new clause 33B—

Legal proceedings.

33C. On or after the appointed day, all actions, suits or legal proceedings pending by or against the former Council shall be carried on or prosecuted by or against the successor Council, and no action, suit or legal proceedings shall in any manner abate or be prejudicially affected by the enactment of this Act.

NEW CLAUSE 33D

THAT, the Bill be amended by inserting the following new clause immediately after the proposed new clause 33C—

Reference to written laws.

33D. Any reference to the former Council in any written law or in any contract, document or instrument of whatever nature shall, on the appointed day, be read and construed as a reference to the successor Council.

NEW CLAUSE 33E

THAT, the Bill be amended by inserting the following new clause immediately after the proposed new clause 33D—

Directions, orders, etc. of former Council.

33E. All directions, orders and authorizations given by the former Council and subsisting or valid immediately before the appointed day, shall be deemed to have been given, issued or made by the successor Council.

III. THE VALUE ADDED TAX (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 11 OF 2025)

Notice is given that the Leader of the Majority Party intends to move the following amendments to the Value Added Tax (Amendment) Bill, 2025 at the Committee Stage—

CLAUSE 2

THAT, the Bill be amended by deleting Clause 2 and substituting therefor the following new Clause—

Amendment of the First Schedule to Cap. 476.

2. The First Schedule to the Value Added Tax Act is amended by deleting the proviso to paragraph 146 of Part I and substituting therefor the following proviso—

Provided that the value of such investment is not less than two billion shillings, the exemption was granted before 27th December 2024, and the exemption shall only continue to apply until 27th December 2025.

LIMITATION OF DEBATE

The House resolved on Thursday, February 13, 2025 as follows-

Limitation of Debate on Bills sponsored by Parties or Committees

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 Reports of Audit Committees

THAT, each speech in debate on **Reports of Audit Committees** shall be limited as follows: A maximum of sixty (60) minutes for the Mover in moving and thirty (30) minutes in replying, 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 (15) minutes each; and that priority shall be accorded to the Leader of the Majority Party and the Leader of the Minority Party, in that order.

...../Notice Paper*

<u>NOTICE PAPER</u>

Tentative business for

Thursday, June 19, 2025

(Published pursuant to Standing Order 38(1))

It is notified that the following business is <u>tentatively</u> scheduled to appear in the Order Paper for Thursday, June 19, 2025–

A. THE COUNTY PUBLIC FINANCE LAWS (AMENDMENT) BILL (SENATE BILL NO. 39 OF 2023)

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

Second Reading

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

B. THE EQUALISATION FUND APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 21 OF 2025)

(The Chairperson, Budget and Appropriations Committee)

Second Reading

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

C. THE APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 23 OF 2025)

(The Chairperson, Budget and Appropriations Committee)

Second Reading

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

D. <u>COMMITTEE OF THE WHOLE HOUSE</u>

- (i) The Kenya National Council for Population and Development Bill (National Assembly Bill No. 72 of 2023)
 (The Leader of the Majority Party)
- (ii) The Value Added Tax (Amendment) Bill (National Assembly Bill No. 11 of 2025)

(The Leader of the Majority Party)

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

E. MOTION - APPROVAL OF THE MEDIATED VERSION OF THE DIVISION OF REVENUE BILL (NATIONAL ASSEMBLY BILL NO. 10 OF 2025)

(The Chairperson, Budget and Appropriations Committee)

(Subject to tabling of Committee Report and Notice of Motion)

F. MOTION - CONSIDERATION OF SENATE AMENDMENTS TO THE NATIONAL DISASTER RISK MANAGEMENT BILL (NATIONAL ASSEMBLY BILL NO. 24 OF 2023)

(The Leader of the Majority Party)

(Subject to tabling of Committee Report)

G. COMMITTEE OF THE WHOLE HOUSE

Consideration of **Senate Amendments** to the National Disaster Risk Management Bill (National Assembly Bill No. 24 of 2023)

(The Leader of the Majority Party)

(Subject to Order No. C)

H. MOTIONCONSIDERATION OF THE PERFORMANCE AUDIT REPORT ON THE PROVISION OF SERVICES TO PERSONS WITH DISABILITIES BY THE NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

(The Chairperson, Public Investments Committee on Social Services, Administration and Agriculture)

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

I. THE CONSTITUTION OF KENYA (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 4 OF 2025)

(The Hon. Samuel Chepkong'a, M.P. and the Hon. (Dr.) Otiende Amollo, M.P. - Co-Sponsors)

Second Reading

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

J. THE KENYA ROADS (AMENDMENT) (No. 2) BILL (NATIONAL ASSEMBLY BILL NO. 16 OF 2025)

(The Leader of the Majority Party)

Second Reading

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

K. THE VIRTUAL ASSET SERVICE PROVIDERS BILL (NATIONAL ASSEMBLY BILL NO. 15 OF 2025)

(The Leader of the Majority Party)

Second Reading

(If not concluded on Wednesday, June 18, 2025 - Afternoon Sitting)

L. MOTION— CONSIDERATION OF COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE REPUBLIC OF KENYA AND THE UNITED ARAB EMIRATES

(The Chairperson, Departmental Committee on Trade, Industry and Cooperatives)

(Subject to tabling of Committee Report and Notice of Motion)

/Appendi	x^*
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APPENDIX

NOTICE OF PETITIONS, QUESTIONS & STATEMENTS

ORDER NO. 7 - STATEMENTS

It is **notified** that, pursuant to the provisions of Standing Order 44(2)(c), the following Statements will be **responded to:**

No.	Subject	Member	Relevant Committee(s)	
1.	Circumstances surrounding the death of <i>Mr. Albert Ojwang</i> , a teacher and social media influencer	Hon. Jared Okello, MP (Nyando)	Administration Internal Security	and
2.	Alarming rate of drug and substance use among university students in Kenya	Hon. (Dr.) Charles Onchoke, MP (Bonchari)	Education	
3.	Power outages across the country	Hon. Beatrice Adagala, MP (Vihiga County)	Energy	
4.	Progress on tarmacking of the Wajir-Griftu-Eldas-Buna-Bute-Moyale-Ethiopia (A1) Road	Hon. (Dr.) Adan Keynan, MP (Eldas)	Transport Infrastructure	and
5.	Safety of road users along the <i>Isebania-Kisii-Ahero</i> Road	Hon. Walter Owino, MP (Awendo)	Transport Infrastructure	and
6.	Road safety at the <i>Monalisa</i> Funeral Home along Thika Road	Hon. John Kaguchia, MP (Mukurwe-ini)	Transport Infrastructure	and