



**REPUBLIC OF KENYA**  
**THIRTEENTH PARLIAMENT – FOURTH SESSION**  
**THE NATIONAL ASSEMBLY**  
**VOTES AND PROCEEDINGS**  
**WEDNESDAY, JUNE 18, 2025 AT 2.30PM**

1. The House assembled at Thirty Minutes past Two O'clock.
2. The Proceedings were opened with Prayer.
3. **Presiding** – the Honourable Speaker.

4. **QUORUM AT COMMENCEMENT OF THE HOUSE**

There being no Quorum present at the commencement of the House; the Honourable Speaker ordered the Quorum Bell to be rung for ten minutes.

And Quorum having been attained within the ten minutes, business commenced.

5. **MESSAGES**

The Speaker conveyed the following Message —

**On approval of the fourth basis for allocation of the share of national revenue among county governments**

“**Honourable Members**, pursuant to the provisions of Standing Order 41(4) of the National Assembly Standing Orders, I wish to report to the House that I have received a Message from the Senate regarding the approval of the Fourth Basis for revenue allocation among county governments in accordance with Article 217(3) of the Constitution.

**Honourable Members**, the Message conveys that, on Thursday, 12<sup>th</sup> June 2025, the Senate considered and **approved** the Fourth Basis for allocating among the counties the share of national revenue that is annually allocated to the county level of government. This consists of the Baseline Allocation Ratio and the formula for distribution, for the Financial Years 2025/2026 to 2029/2030.

For clarity, **Honourable Members**, the Baseline Allocation Ratio refers to the shareable revenue allocated to the counties in the Financial Year 2024/2025. The formula contains parameters and the various respective thresholds to be considered in determining the criteria for horizontal distribution of the shareable revenue among the 47 county governments. The parameters include the basic equal share, population, poverty and land area.

**Honourable Members**, as you are aware and no doubt appreciate, the basis for revenue sharing among county governments is a very critical element in facilitating the seamless execution of the devolved functions of our county governments. Notably, the formula has implications on the Division of Revenue Bill and the County Allocation of Revenue Bill for the financial year 2025/2026. In this regard, it ought to be concluded

expeditiously and before the conclusion of these two Bills.

**Honourable Members**, as contemplated under Article 217 of the Constitution, the National Assembly may consider the Senate's resolution and vote to approve it with or without amendments, or reject it in toto.

It is worth noting that the decision of the National Assembly to amend or reject the Senate's resolution on the formula requires the support of **at least two-thirds** of the Members of the National Assembly, **being not less than 233 Members**.

**Honourable Members**, in order for the House to commence consideration of the resolution of the Senate on the Fourth Basis for revenue allocation among county governments, I direct as follows—

- (1) **THAT**, the Message from the Senate, together with the accompanying fourth basis for revenue allocation formula, is hereby committed to the Budget and Appropriations Committee for expedited consideration;
- (2) **THAT**, cognizant of the urgency of the matter, the Committee is expected to consider the formula and submit a report to the House on **Tuesday, 24<sup>th</sup> June 2025**; and.
- (3) **THAT**, the House Business Committee shall place the Senate Resolution on the formula in the Order Paper for **Tuesday, 24<sup>th</sup> June 2025** for consideration by the House; and
- (4) **THAT**, the Clerk is hereby directed to circulate the Message containing the formula to all Members and publish it on the parliamentary website.

The House is accordingly guided. **I thank you!"**

## **6. PAPERS**

The following Papers were laid on the Table of the House-

- (i) The Supplementary Estimates No. III for the FY 2024/25 and the following accompanying documents from the National Treasury:
  - a) FY 2024/25 Supplementary Estimates No. III (Programme Based Budget);
  - b) FY 2024/25 Supplementary Estimates No. III (Recurrent Estimates);
  - c) FY 2024/25 Supplementary Estimates No. III (Development Estimates); and
  - d) Memorandum on FY 2024/25 Supplementary Estimates No. III.
- (ii) The Kenya Information and Communications Regulations (Registration of Telecommunications Service Subscribers) Regulations, 2025 from the Ministry of Information, Communications and the Digital Economy;
- (iii) Reports of the Auditor-General and Financial Statements for the Year ended 30<sup>th</sup> June, 2023 and the Certificates therein in respect of the following Technical Training Institutes: -
  - a) Chepsirei;
  - b) Machakos Technical for the Blind;
  - c) Ekerubo Gietai;
  - d) Gitwebe; and
  - e) Bureti.
- (iv) Reports of the Auditor-General and Financial Statements for the Year ended 30<sup>th</sup> June, 2023 and the Certificates therein in respect of the following Technical and Vocational Colleges: -
  - a) Belgut;
  - b) Lari;
  - c) Kasarani; and

- d) Bomet Central.
- (v) Reports of the Auditor-General and Financial Statements for the year ended 30<sup>th</sup> June 2024 and the Certificates therein in respect of the following Technical and Vocational Colleges: -
  - a) Lari;
  - b) Kasarani;
  - c) Limuru;
  - d) Nachu;
  - e) Okame;
  - f) Chepsirei;
  - g) Moiben; and
  - h) Wanga.
- (vi) Reports of the Auditor-General and Financial Statements for the year ended 30<sup>th</sup> June 2024 the certificate therein in respect of the following schools:
  - a) St. Cecilia Aluor Girls- Siaya;
  - b) Moi girls - Vokoli;
  - c) Chavakali;
  - d) Bunyore Girls;
  - e) Chianda;
  - f) Kisumu Girls;
  - g) Bishop Okoth Girls' Mbagha;
  - h) St Mary's, Yala; and
  - i) Maseno.
- (vii) Reports of the Auditor-General and Financial Statements for the year ended 30<sup>th</sup> June 2024, and the certificates therein in respect of the following technical training institutes:
  - a) Thika;
  - b) Rift Valley;
  - c) OL'Lessos;
  - d) Bushiangala;
  - e) Ngeria;
  - f) Kisiwa; and
  - g) Pc Kinyanjui.
- (viii) Reports of the Auditor-General and financial statement for the year ended 30<sup>th</sup> June 2024 on National Government Constituencies Development Fund and certificates therein respect of the following constituencies:
  - a) Nyeri Town; and
  - b) Lagdera.
- (ix) Reports of the Auditor-General and Financial Statements for the year ended 30<sup>th</sup> June, 2024 and the Certificates therein in respect of: -
  - a) Metkei Girls Secondary Schools;
  - b) Moi Kapsowar Girls Schools;
  - c) The Hill School Girls-Eldoret;
  - d) St.Martin Kathonzweni School;
  - e) Mwaani Boys' Secondary School;
  - f) Kasikeu Boys' High School;
  - g) Cardinal Otunga High School-Mosocho;
  - h) Asumbi Girls High School;
  - i) Moi Nyabohanse Girls' High School;
  - j) Nyabururu Girls' National High School;

- k) Kisii High School;
- l) Kanga High School;
- m) St. Joseph's Nyabigena Boys High School;
- n) Voi Boys High School;
- o) Murray Girls High School;
- p) St. Mary's High School-Lushangonyi;
- q) Isiolo Boy's Secfondary School;
- r) Njonjo Girls' High School;
- s) St. Stephen's Lwanya Girls Secondary School;
- t) Moyale Boys Secondary School and; and
- u) Bishop Sulumeti Chelelemuk Girls High School.
- (x) Annual Report of the Auditor General & Financial Statements of Kenya Civil Aviation Authorities for the year ended 30<sup>th</sup> June 2024 and certificate therein; and
- (xi) Special Audit on Capitation and Infrastructure Grants in Schools across the country from the Office of the Auditor General.

*(Deputy Leader of the Majority Party)*

- (xii) Report of the Budget and Appropriations Committee on its consideration of the Equalisation Fund Appropriation Bill (National Assembly Bill No. 21 of 2025);

*(Chairperson, Budget and Appropriations Committee)*

- (xiii) Report of the Mediation Committee on the Division of Revenue Bill (National Assembly Bill No. 10 of 2025).

*(Co-Chairperson – Mediation Committee)*

## **7. NOTICE OF MOTION**

The following Notice of Motion was given –

### **Report of the Mediation Committee on the Division of Revenue Bill, 2025**

**THAT**, pursuant to the provisions of Article 113(2) of the Constitution and Standing Order 150(3), this House **adopts** the Report of the Mediation Committee on the Division of Revenue Bill (National Assembly Bill No. 10 of 2025), *laid on the table of the House on Wednesday, 18<sup>th</sup> June 2025*, and **approves** the Mediated version of the Division of Revenue Bill (National Assembly Bill No. 10 of 2025).

*(Co-Chairperson – Mediation Committee)*

## **8. RESPONSES STATEMENTS PURSUANT TO STANDING ORDER 44(2)(c)**

The Chairperson of the Departmental Committee on Administration and Internal Security responded to a Statement requested by the Member for Nyando (Hon. Jared Okello) on the circumstances surrounding the death of *Mr. Albert Ojwang*, a teacher and social media influencer. Thereupon the Hon. Speaker directed that the Cabinet Secretary for Interior and National Administration be invited to appear before plenary on Wednesday, 25<sup>th</sup> June 2025, at 3.30pm to respond to issues regarding the circumstances surrounding the death of Mr. Albert Ojwang.

## **9. RE-ORGANIZATION OF BUSINESS**

Pursuant to the provisions of Standing Order 40(2), the Honourable Speaker reordered the sequence of business so that consideration of **Order No.11** *(Committee of the whole*

House on the Finance Bill (National Assembly Bill No. 19 of 2025) and the Kenya National Council for Population and Development Bill (National Assembly Bill No. 72 of 2023) be undertaken before consideration of remaining responses to Statements and consideration of **Orders No.8, 9 and 10** in that order.

## 10. COMMITTEE OF THE WHOLE HOUSE

Order for Committee read;

### IN THE COMMITTEE

The Second Chairperson of Committees in the Chair

#### **(i) The Finance Bill (National Assembly Bill No. 19 of 2025)**

Clause 2 - amendment proposed-

**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”;

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

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

- (viii) deleting the definition of “winnings”;
- (ix) 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”;

*(Leader of the Majority Party)*

Proposed amendment dropped;

Clause 2 - as amended agreed to.

Clauses 3 & 4 - agreed to.

Clause 5 - amendment proposed-

**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;

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**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;

*(Leader of the Majority Party)*

Proposed amendment dropped;

Clause 5 - as amended agreed to.

Clause 6 - amendment proposed-

**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.

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 6 - as amended agreed to.

Clause 7 - agreed to.

Clause 8 - amendment proposed-

**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”.

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 8 - as amended agreed to.

Clauses 9 & 10 - agreed to.

Clause 11 - amendment proposed-

**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”.

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 11 - as amended agreed to.

Clause 12 - amendment proposed-

**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”.

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 12 - as amended agreed to.

Clauses 13 & 14 - agreed to.

Clause 15 - amendment proposed-

**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)-

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 15 - as amended agreed to.

Clause 16 - amendment proposed-

**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);
- (iii) 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”;

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**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”;

*(Leader of the Majority Party)*

Proposed amendment dropped;

Clause 16 - as amended agreed to.

Clause 17 - amendment proposed-

**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”.

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 17 - as amended agreed to.

Clauses 18, 19, 20, 21, 22, 23, 24 & 25 - agreed to.

Clause 26 - amendment proposed-

**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”.

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 26 - as amended agreed to.

Clause 27 - amendment proposed-

**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 1<sup>st</sup> 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).

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 27 - as amended agreed to.

Clause 28 - amendment proposed-

**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;

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**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;

*(Leader of the Majority Party)*

Proposed amendment dropped;

Clause 28 - as amended agreed to.

Clause 29 - amendment proposed-

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

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 29 - as amended agreed to.

**New Clause 5A proposed-**

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

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

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

Motion made and Question proposed-

THAT, New Clause 5A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 5A be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

**New Clause 6A proposed-**

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

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

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed-

THAT, New Clause 6A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 6A be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Clauses 30 & 31 - agreed to.

Clause 32 - amendment proposed-

**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 1<sup>st</sup> 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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 32 - as amended agreed to.

Clauses 33, 34 & 35 - agreed to.

Clause 36 - amendment proposed-

**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 1<sup>st</sup> January 2024 and shall continue to apply for twelve months after this date” and substituting therefor the words “ the exemption was granted before 27<sup>th</sup> December 2024 and the exemption shall only continue to apply until 27<sup>th</sup> 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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**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 1<sup>st</sup> 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.”

*(Leader of the Majority Party)*

Proposed amendment dropped;

Further amendment proposed-

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

*(Hon. Emmanuel Wangwe)*

Proposed amendment dropped;

Clause 36 - as amended agreed to.

Clause 37 - amendment proposed-

**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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

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

*(Hon. Emmanuel Wangwe)*

Proposed amendment dropped;

Clause 37 - as amended agreed to.

**New Clause 30A proposed-**

**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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed-

THAT, New Clause 36A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Proposed amendment withdrawn by the Mover.

**New Clause 36A proposed-**

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

Amendment of the First      **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-



Schedule to  
Cap. 476.

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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed-

THAT, New Clause 36A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 36A be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Clause 38 - amendment proposed-

**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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 38 - as amended agreed to;

Clauses 39, 40 & 41 - agreed to.

Clause 42 - amendment proposed-

**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 whichever is but excluding those imported by a registered processor upon higher.

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

(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% or Ksh.40 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**

#### **Rate of Excise Duty**

Imported tea whether or not flavored

25% of excisable value

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

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

Imported other kraft paper or paperboard weighing 150g/m<sup>2</sup> or less, in rolls or sheets; unbleached of tariff number 4804.31.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin

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

Imported other kraft paper or paperboard weighing more than 150g/m<sup>2</sup> but less than 225 g/m<sup>2</sup>, in rolls or sheets; unbleached of tariff number 4804.41.00 but excluding those

25% of excisable value or kshs.50 per

originating from East African Community Partner States that meet the East African Community Rules of Origin	Kilogram, whichever is higher.
Imported other kraft paper or paperboard weighing 225 g/m <sup>2</sup> 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	25% of excisable value or kshs.50 per Kilogram, whichever is higher.
Imported Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, 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	35% of excisable value or Kshs. 500 per square metre, whichever is higher
Imported safety glass of tariff numbers 7007.19.00 and 7007.29.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin.	35% of excisable value or Kshs. 500 per square metre, whichever is higher
Imported Multiple-walled insulating units of glass of Tariff Heading 70.08, but excluding those from East Africa Community Partner States that meet the East Africa Community Rules of Origin	35% of excisable value or Kshs. 500 per square metre, whichever is higher
Imported fully built and semi-built direct air capture machines	25% of excisable value
Imported aluminium profiles, fabricated doors and fabricated windows of tariff numbers 7604.10. 7604.21, 7604.29, 7608.20 and 7610.10	25% of excisable value or Ksh.400 per kilogramme, whichever is higher.
Non-refillable lighters of tariff number 9613.10.00	25% of excisable value or Ksh 500 per kilogramme

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 42 - as amended agreed to;

#### **New Clause 40A proposed-**

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

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

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

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed–

THAT, New Clause 40A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed–

THAT, New Clause 40A be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

**New Clause 41A proposed–**

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

Amendment of section 25 of Cap.472. **41A.** 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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed–

THAT, New Clause 41A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 41A be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

**New Clauses 42A, 42B and 42C proposed-**

**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:

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;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed–

THAT, New Clauses 42A, 42B and 42C be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed–

THAT, New Clauses 42A, 42B and 42C be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

**New Clauses 42A and 42B proposed–**

**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–

- (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 of First Schedule to Cap.472      **42B.** Part III of the First Schedule to the Excise Duty Act is 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.

*(Leader of the Majority Party)*

Proposed amendment dropped;

Clauses 43, 44, 45 & 46 - agreed to.

Clause 47 - amendment proposed-

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

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 47 - as amended agreed to;

Clauses 48 & 49 - agreed to.

Clause 50 - amendment proposed-

**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”



(c) 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”.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 50 - as amended agreed to;

Clause 51 - amendment proposed-

**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”.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 51 - as amended agreed to;

Clause 52 - amendment proposed-

**THAT**, Clause 52 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 52 - deleted;

Clause 53 - agreed to.

Clause 54 - amendment proposed-

**THAT**, Clause 54 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 54 - deleted;

Clauses 55 & 56 - agreed to.

**New Clause 42D proposed-**

**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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed-

THAT, New Clause 42D be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 42D be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

**New Clause 49A proposed-**

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

Insertion of new section 44A in Certificate of Origin.      **49A.** The Tax Procedures Act is amended by inserting the following new section immediately after section 44-

44A in Certificate of Origin.      **44A.** (1) This section applies to all goods imported into Kenya.

469B.      (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.

(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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed-

THAT, New Clause 49A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 49A be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Clause 57 - agreed to.

Clause 58 - amendment proposed-

**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;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 58 - as amended agreed to;

Clause 59 - amendment proposed-

**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 –

<b>Tariff No</b>	<b>Tariff Description</b>	<b>Export and Promotion Levy Rate</b>
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	3%

	closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
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%

*(Chairperson, Departmental Committee on Finance & National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 59 - as amended agreed to;

**New Clause 56A proposed-**

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

- Amendment of section 7 of Cap.469C
- 56A. Section 7 of the Miscellaneous Fees and Levies Act is amended by-
- (a) deleting subsection (6) and substituting therefor the following new subsection-
    - (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.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Motion made and Question proposed-

THAT, New Clause 56A be now read a Second Time;

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed—

THAT, New Clause 56A be part of the Bill.

*(Chairperson, Departmental Committee on Finance & National Planning)*

Debate arising;

Question put and agreed to;

Clause 60 - agreed to.

Title - agreed to.

Clause 1 - agreed to.

Bill to be reported with amendments.

**(ii) The Kenya National Council for Population and Development Bill (National Assembly Bill No. 72 of 2023)**

Clause 3 - agreed to

Clause 4 - amendment proposed —

**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).

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

Question on the amendment proposed;

There being no debate arising;

Question on the amendment put and agreed to;

Clause 4 - as amended agreed to.

Clause 5 - amendment proposed —

**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.”

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

Question on the amendment proposed;

There being no debate arising;

Question on the amendment put and agreed to;

Clause 5 as amended - agreed to.

Clause 6 - amendment proposed –

**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;”

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

Question on the amendment proposed;

Debate arising;

Question on the amendment put and agreed to;

Clause 6 as amended - agreed to.

Clause 7 - amendment proposed –

**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.”

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

Question on the amendment proposed;

Debate arising;

Question on the amendment put and agreed to;

Clause 7 as amended - agreed to.

Clauses 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 - agreed to.

Clause 19 - amendment proposed –

**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.”

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

Question on the amendment proposed;

There being no debate arising;

Question on the amendment put and agreed to;

Clause 19 as amended - agreed to.

Clauses 20, 21, 22, 23, 24, 25, 26, 27 and 28 - agreed to.



Clause 29 - amendment proposed –

**THAT**, clause 29 of the Bill be deleted.

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

Question on the amendment proposed;

There being no debate arising;

Question on the amendment put and agreed to;

Clause 29 - deleted.

Clause 30 - amendment proposed –

**THAT**, clause 30 of the Bill be deleted.

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

Question on the amendment proposed;

There being no debate arising;

Question on the amendment put and agreed to;

Clause 30 - deleted.

Clause 31 - amendment proposed –

**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.

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

Question on the amendment proposed;

There being no debate arising;

Question on the amendment put and agreed to;

Clause 31 as amended - agreed to.

Clause 32 - amendment proposed –

**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 Development) Order, 2004; and

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

L.N.  
120/2004.

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

Question on the amendment proposed;

There being no debate arising;

Question on the amendment put and agreed to;

Clause 32 as amended - agreed to.

Clause 33 - amendment proposed –

**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.

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

Question on the amendment proposed;

Debate arising;

Question on the amendment put and agreed to;

Clause 33 as amended - agreed to.

New Clause 4A - proposed-

**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.

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

Motion made and question proposed –

**THAT**, New Clause 4A be Read a Second Time;

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

There being no debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 4A be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 4A - agreed to.

New Clause 9A - proposed-

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

Qualification for appointment.	<b>9A.</b> 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.
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*(The Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and question proposed –

**THAT**, New Clause 9A be Read a Second Time;

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

There being no debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 9A be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 9A - agreed to.

New Clause 17A - proposed-

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

Tenure of office of Director-General.	<b>17A.</b> The Director-General shall be appointed for a term of four years and shall be eligible for reappointment for one further term.
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*(The Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and question proposed –

**THAT**, New Clause 17A be Read a Second Time;

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

Debate arising;

Amendment proposed –

**THAT**, the New Clause 17A be amended by deleting the word “four” appearing immediately after the words “term of” and substituting therefor with the word “three”.

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

Question on the amendment proposed;

Debate arising;

Question on the amendment put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 17A as amended be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 17A as amended - agreed to.

New Clause 33A - proposed-

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

Transfer of assets and liabilities.	<b>33A.</b> 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.
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*(The Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and question proposed –

**THAT**, New Clause 33A be Read a Second Time;

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

Debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 33A be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 33A - agreed to.

New Clause 33B - proposed-

**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 favourable 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.

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

Motion made and question proposed –

**THAT**, New Clause 33B be Read a Second Time;

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

Debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 33B be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 33B - agreed to.

New Clause 33C - proposed-

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

Legal proceedings.	<b>33C.</b> 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.
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*(The Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and question proposed –

**THAT**, New Clause 33C be Read a Second Time;

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

Debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 33C be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 33C - agreed to.

New Clause 33D - proposed-

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

Reference to written laws.	<b>33D.</b> 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.
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*(The Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and question proposed –

**THAT**, New Clause 33D be Read a Second Time;

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

There being no debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 33D be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 33D - agreed to.

New Clause 33E - proposed-

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

Directions, orders, etc. of former Council.	<b>33E.</b> 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.
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*(The Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and question proposed –

**THAT**, New Clause 33E be Read a Second Time;

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

Debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 33E be part of the Bill;

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

There being no debate arising;

Question put and agreed to;

New Clause 33E - agreed to.

Schedule - agreed to.

Clause 2 - amendment proposed –



**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;

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

There being no debate arising;

Question on the amendment put and agreed to;

Clause 2 as amended - agreed to.

Title - agreed to.

Clause 1 - agreed to.

Bill to be reported with amendments.

**11. HOUSE RESUMED** - the Fifth Chairperson in the Chair

**(i) The Finance Bill (National Assembly Bill No. 19 of 2025)**

Bill reported with amendments.

Motion made and Question proposed -

**THAT**, this House do agree with the Report of the Committee of the Whole House on its consideration of the Finance Bill (National Assembly Bill No. 19 of 2025).

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

Debate arising;

Question deferred.

**(ii) The Kenya National Council for Population and Development Bill (National Assembly Bill No. 72 of 2023)**

Bill reported with amendments;

Motion made and Question proposed –

**THAT**, this House do agree with the Report of the Committee of the Whole House on its consideration of the Kenya National Council for Population and Development Bill (National Assembly Bill No. 72 of 2023).

*(The Deputy Leader of Majority Party)*

Debate arising;

Question deferred.

**12. FURTHER RE-ORGANIZATION OF BUSINESS**

Pursuant to the provisions of Standing Order 40(2), the Fifth Chairperson of Committees reordered the sequence of business so that consideration of **Order No.10**.

*The Appropriation Bill (National Assembly Bill No. 23 of 2025); Order No.9 (The Equalisation Appropriation Bill (National Assembly Bill No. 21 of 2025) and Order No.14 The Kenya Roads (Amendment) (No.2) Bill (National Assembly Bill No. 16 of 2025) to be undertaken before consideration of Orders No.8, 12, 13 and 15 respectively.*

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

Order for Second read;

Motion made and Question proposed –

**THAT**, the Appropriation Bill (National Assembly Bill No. 23 of 2025) be now Read a Second Time.

*(Chairperson, Budget and Appropriations Committee)*

Debate arising;

Mover replied;

Question deferred.

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

Order for Second read;

Motion made and Question proposed –

**THAT**, the Equalisation Fund Appropriation Bill (National Assembly Bill No. 21 of 2025) be now Read a Second Time.

*(Chairperson, Budget and Appropriations Committee)*

Debate arising;

Mover replied;

Question deferred.

*(Change of Chair from the Fifth Chairperson to the Third Chairperson)*

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

Order for Second read;

Motion made and Question proposed –

**THAT**, the Kenya Roads (Amendment) (No.2) Bill (National Assembly Bill No. 16 of 2025) be now Read a Second Time.

*(Leader of the Majority Party)*

Debate arising;

Mover replied;

Question deferred.

And the time being two minutes to Nine O'clock, the Third Chairperson of Committees adjourned the House without Question put pursuant to the Standing Orders 35(2)(a).

**16. HOUSE ROSE** - at two minutes to Nine O'clock.

**MEMORANDUM**

The Speaker will take the Chair on,  
Thursday, June 19, 2025 at 2.30 p.m.

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