



THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION – 2026

DIRECTORATE OF DEPARTMENTAL COMMITTEES


**DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL
PLANNING**

REPORT ON:

**THE CONSIDERATION OF THE KENYA REVENUE AUTHORITY
(AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 28 OF 2026)**

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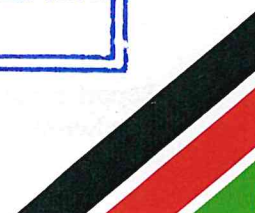


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LIST OF ABBREVIATIONS AND ACRONYMS

AG	-	Attorney General
COK	-	Constitution of Kenya
KRA	-	Kenya Revenue Authority
MP	-	Member of Parliament
OCOB	-	Office of the Controller of Budget
ODM	-	Orange Democratic Movement
UDA	-	United Democratic Alliance

ANNEXURES

Annexure 1: Adoption Schedule.

Annexure 2: Minutes.

Annexure 3: The Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 28 of 2026)

Annexure 4: Advertisement inviting the public to submit memoranda on the Bill and attend Public Hearings in various Counties.

Annexure 5: Letter from the Clerk of the National Assembly inviting relevant stakeholders to attend the public participation forum.

Annexure 6: Memoranda by Stakeholders

CHAIRPERSON'S FOREWORD

This Report contains the proceedings of the Departmental Committee on Finance and National Planning on its consideration of the Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 28 of 2026). The Bill was published in the Kenya Gazette on 19th May 2026 and read a First Time on 26th May 2026. The Bill was thereafter committed to the Committee for consideration and tabling of the report to the House pursuant to Standing Order 127.

The principal object of the Bill is to amend the Kenya Revenue Authority Act, Cap. 469, to clean up redundant expressions and align the Act to current laws in the statute book that are provided for in the Act in order to tidy up the statute. These are minor amendments.

The Bill seek to delete the words “other than an *ex-officio member*” as the words are no longer applicable to the current composition and structure of the Board and the Authority’s operations. The membership of the Board as currently provided for in section 6 of the Act does not have *ex officio* members, hence the amendment.

The Bill also seeks to update some of the laws referred to in the First Schedule which are no longer applicable. They are as follows:

- (a) *Replacement of the Standards Levy Order, 1990 (LN 267 of 1990) with the Standards (Standards Levy) Order, 2025*: This is an Order made pursuant to powers conferred by section 10B of the Standards Act, Cap. 496. It is the successor to the Standards Levy Order, 1990. Therefore, the amendment seeks to refer to the Standards (Standards Levy) Order, 2025 which is the current, accurate law.
- (b) *Replacement of the Sugar Act (No. 10 of 2001) (repealed) with the Sugar Act, 2024 (No. 11 of 2024)*
- (c) *Insertion of the Retirement Benefits Act, Cap. 197, as one of the written laws applicable to revenue-* Section 16 of the Retirement Benefits Act, Cap. 197, provides for the Retirement Benefits Levy imposed by the Cabinet Secretary. Section 16(1) of the Act provides that, “*The Cabinet Secretary may, in consultation with the Board, by order published in the Gazette, impose a levy to be known as the Retirement Benefits Levy on the contributions made to scheme funds, or on the assets of such funds, or on such other base as he may determine.*” The Bill therefore seeks to include the Act as one of the written laws applicable to revenue within the ambit of the Kenya Revenue Authority as the Collector.

In compliance with Article 118 (1) (b) of the Constitution and Standing Order 127(3), the Clerk of the National Assembly placed an advertisement in the print media on 30th May 2026 inviting the public to submit memoranda by way of written statements on the Bill and also attend Public Hearings in Thirteen Counties from 2nd June 2026 to 8th June 2026.

In addition, the Clerk of the National Assembly vide letter Ref. No. NA/DDC/F&NP/2026/092 dated 5th June 2026 invited key stakeholders to submit views on the Bill and attend a public participation forum on Tuesday, 9th June 2026. The memoranda were to be received on or before Monday, 8th June 2026 at 5.00 pm (East African Time).

The Committee is grateful to the Offices of the Speaker and Clerk of the National Assembly for the logistical and technical support accorded to it during its consideration of the Bill. Similarly, I wish to express my appreciation to the Honourable Members of the Committee and the Committee Secretariat who made invaluable contributions towards the preparation and production of this report.

On behalf of the Departmental Committee on Finance and National Planning and pursuant to the provisions of Standing Order 199(6), it is my pleasure to report that the Committee has considered the The Kenya revenue Authority (Amendment) Bill, (National Assembly Bill No. 28 of 2026) and wish to report to this august House with the recommendation that the House approves the Bill with amendments.

Hon. FCPA. Kuria Kimani, CBS, M.P.
Chairperson, Departmental Committee on Finance and National Planning

CHAPTER ONE

I PREFACE

I.1 ESTABLISHMENT AND MANDATE OF THE COMMITTEE

1. The Departmental Committee on Finance and National Planning is one of twenty departmental committees of the National Assembly established under **Standing Order 216** whose mandate pursuant to the **Standing Order 216 (5)** is as follows:
 - a) *To investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned ministries and departments;*
 - b) *To study the programme and policy objectives of ministries and departments and the effectiveness of the implementation;*
 - c) *To, on a quarterly basis, monitor and report on the implementation of the national budget in respect of its mandate;*
 - d) *To study and review all legislation referred to it;***
 - e) *To study, assess and analyse the relative success of the ministries and departments as measured by the results obtained as compared with their stated objectives;*
 - f) *To investigate and inquire into all matters relating to the assigned ministries and departments as they may deem necessary, and as may be referred to them by the House;*
 - g) *To vet and report on all appointments where the Constitution or any law requires the National Assembly to approve, except those under Standing Order 204 (Committee on Appointments);*
 - h) *To examine treaties, agreements and conventions;*
 - i) *To make reports and recommendations to the House as often as possible, including recommendations of proposed legislation;*
 - j) *To consider reports of Commissions and Independent Offices submitted to the House pursuant to the provisions of Article 254 of the Constitution; and*
 - k) *To examine any questions raised by Members on a matter within its mandate.*
2. The Second Schedule to the National Assembly Standing Orders assigns the Committee the mandate to consider matters in relation to public finance, public audit policies, monetary policies, financial institutions, economy, investment policies, competition, banking, insurance, national statistics, population, revenue policies including taxation, national planning and development, digital finance, including digital currency.
3. In executing its mandate, the Committee oversees the following Ministries/Departments:
 - a) The National Treasury.
 - b) State Department for Economic Planning.

- c) State Department for Public Investments and Asset Management.
- d) The Commission on Revenue Allocation (CRA)
- e) Office of the Controller of Budget

I.2 COMMITTEE MEMBERSHIP

I. The Departmental Committee on Finance and National Planning was constituted by the House on 27th October 2022 and reconstituted on Wednesday, 5th March 2025 and comprises the following Members:

Chairperson

Hon. FCPA Kuria Kimani, CBS, MP
Molo Constituency
UDA Party

Vice-Chairperson

Hon. (Amb.) FCPA Langat Benjamin Kipkirui, CBS, MP
Ainamoi Constituency
UDA Party

Members

Hon. Peter Kaluma, CBS, MP
Homa Bay Town Constituency
ODM Party

Hon. Sunkuyia, R. George, MP
Kajiado West Constituency
UDA Party

Hon. FCPA Oyula, Joseph H. Maero, MP
Butula Constituency
ODM Party

Hon. Dr. Gathoni Wamuchomba HSC, MP
Githunguri Constituency
UDA Party

Hon. Mboni, David Mwalika, MP
Kitui Rural Constituency
WDM Party

Hon. Sheikh Umul Sheikh, MP
Mandera County
UDM Party

Hon. Okuome Adipo Andrew, MP
Karachuonyo Constituency
ODM Party

Hon. (Dr.) Shadrack Mwiti, MP
South Imenti Constituency
Jubilee Party

Hon. Chiforomodo, Munga, MP
Lunga Lunga Constituency
UDM Party

Hon. (Dr.) Ariko John Namoit, MP
Turkana South Constituency
ODM Party

Hon. CPA Rutto Julius Kipletting, MP
Kesses Constituency
UDA Party

Hon. Machele M. Soud, MP
Mvita Constituency
ODM Party

Hon. Paul Biego, MP
Chesumei Constituency
UDA Party

I.3 COMMITTEE SECRETARIAT

4. The Committee is facilitated by the following staff:

Ms. Tracy Chebet
Principal Clerk Assistant II

Ms. Jennifer Ndeto
Deputy Director Legal Services

Mr. Benson Kamande
Clerk Assistant III

Ms. Winfred Kambua
Clerk Assistant III

Mr. Salem Lorot
Senior Legal Counsel

Mr. Eugene Luteshi
Audio Officer III

Ms. Nelly W. Ondieki
Research Officer III

Mr. George Ndenjeshe
Fiscal Analyst II

Mr. James Macharia
Media Relations Officer

Ms. Joyce Wachera
Hansard Reporter II

Mr. Benson Muthuri
Assistant Serjeant-At-Arms

Mr. Jared Onyancha
Protocol Officer

Mr. Allan Ngugi
Administrative Officer III

CHAPTER TWO

2.0 OVERVIEW OF THE KENYA REVENUE AUTHORITY (AMENDMENT) BILL (NATIONAL ASSEMBLY BILLS NO. 28 OF 2026)

2.1 Background

5. The Kenya Revenue Authority (Amendment) Bill (National Assembly Bills No. 28 of 2026) is a National Assembly Bill sponsored by the Leader of Majority Party of the National Assembly. It was published on 19th May, 2026 and it was read for a first time on 28th May, 2026. It was then committed to the Departmental Committee on Finance and National Planning for its consideration and tabling of report.

2.2 Summary of Legal Provisions

6. The principal object of the Bill is to amend the Kenya Revenue Authority Act, Cap. 469, to clean up redundant expressions and align the Act to current laws in the statute book that are provided for in the Act in order to tidy up the statute.

Clean-up of the expression “ex officio member” which is no longer applicable

7. Clause 2 of the Bill amends section 7 of the Kenya Revenue Authority Act (*Tenure of office of Chairperson and members*) to delete the words “other than an ex-officio member” as the words are no longer applicable to the current composition and structure of the Board and the Authority’s operations.
8. Section 6 of the Kenya Revenue Authority Act provides for the composition of the Board in the following terms:

6. (2) *The Board shall comprise the following members—*

(a) *a Chairperson to be appointed by the President;*

(b) *the Commissioner-General;*

(c) *the Principal Secretary in the Ministry responsible for finance or his representative;*

(d) *the Attorney-General or his representative;*

(e) *six other persons appointed by the Cabinet Secretary by virtue of their knowledge and experience in accountancy, commerce, law, taxation, business administration or public administration.*

9. Therefore, the membership of the Board as currently provided for in section 6 of the Act does not have ex officio members, hence the amendment.
10. Clause 3 of the Bill also contains a similar amendment to clause 3 of the Bill as it seeks to delete the words “other than an ex-officio member” as the words are no longer

applicable to the current composition and structure of the Board and the Authority's operations. The amendment is proposed to section 8 of the Act (*Termination of appointment of Chairperson and members*) where those redundant words have been used.

Amendments to the First Schedule to update the written laws applicable to revenue

11. Clause 4 of the Bill seeks to amend Part II of the First Schedule to the Kenya Revenue Authority Act to include the Retirements Benefits Authority Act, Cap 197 and to delete the reference to the Standards Levy Order, 1990 (L.N. 267 of 1990) and replace with the Standards (Standards Levy) Order of 2025 (Legal Notice 136 of 2025) and to delete the reference to the Sugar Act (No. 10 of 2001) (repealed) and replace with the Sugar Act, 2024.
12. The First Schedule to the Kenya Revenue Authority Act provides for the written laws applicable to revenue. Some of the laws referred to in the First Schedule are no longer applicable, hence the amendment. They are as follows:
 - (a) *Replacement of the Standards Levy Order, 1990 (LN 267 of 1990) with the Standards (Standards Levy) Order, 2025*
13. The Standards (Standards Levy) Order, 2025 is an Order made pursuant to powers conferred by section 10B of the Standards Act, Cap. 496. It is the successor to the Standards Levy Order, 1990. Therefore, the amendment seeks to refer to the Standards (Standards Levy) Order, 2025 which is the current, accurate law.
 - (b) *Replacement of the Sugar Act (No. 10 of 2001) (repealed) with the Sugar Act, 2024 (No. 11 of 2024)*
14. The Sugar Act (No. 10 of 2001) is a repealed law. The Sugar Act, 2024 (No. 11 of 2024) is the current law, hence the amendment.
 - (c) *Insertion of the Retirement Benefits Act, Cap. 197, as one of the written laws applicable to revenue*
15. Section 16 of the Retirement Benefits Act, Cap. 197, provides for the Retirement Benefits Levy imposed by the Cabinet Secretary. Section 16(1) of the Act provides that, "*The Cabinet Secretary may, in consultation with the Board, by order published in the Gazette, impose a levy to be known as the Retirement Benefits Levy on the contributions made to scheme funds, or on the assets of such funds, or on such other base as he may determine.*" The Bill therefore seeks to include the Act as one of the written laws applicable to revenue within the ambit of the Kenya Revenue Authority as the Collector.

CHAPTER THREE

3. PUBLIC PARTICIPATION AND STAKEHOLDER ENGAGEMENT ON THE BILL

3.1 LEGAL FRAMEWORK ON PUBLIC PARTICIPATION

16. Article 118 (1)(b) of the Constitution provides that:

“Parliament shall facilitate public participation and involvement in the legislative and other business of Parliament and its Committees.”

17. The National Assembly Standing Order 127 (3) and (3A) stipulates that:

*“(3) The Departmental Committee to which a Bill is committed shall **facilitate public participation on the Bill** through an appropriate mechanism including-*

- (a) inviting submission of memoranda;*
- (b) holding public hearings;*
- (c) consulting relevant stakeholders in a sector; and*
- (d) consulting experts on technical subjects.*

(3A) The Departmental Committee shall take into account the views and recommendations of the public under paragraph (3) in its report to the House.”

3.2 MEMORANDA RECEIVED ON THE BILL

18. Pursuant to the aforementioned provisions of law, the Clerk of the National Assembly placed an advertisement in the print media on 30th May 2026 inviting the public to submit memoranda on the Bill and participate in public hearings in thirteen different Counties. Further, the Clerk of the National Assembly vide letter Ref NA/DDC/F&NP/2026/092 dated 5th June 2026 invited key stakeholders to submit views on the Bill and attend a public participation forum on 9th June 2026 respectively.

19. The Committee received memoranda from the Office of the Attorney General and the Department of Justice, and the Kenya Revenue Authority.

3.3 Submissions from Stakeholders

3.3.1 Submission by the Office of the Attorney General and Department of Justice

Clause 2 (a)

20. The **Office of the Attorney General** proposed amending the provision by inserting the following expression to paragraph (a)

“and substituting therefor the expression ‘appointed under section 6(2)(a) or (e)’”.

21. They noted that this will provide clarity on the distinction between the tenure of the appointive members of the Board and the *ex officio* members.

Committee Observation

The Committee agreed to the proposed amendment.

Clause 2 (b)

22. The **Office of the Attorney General** proposed amending the proposal by deleting the expression
“subsection (1)” appearing in paragraph (b) and substituting therefor the expression
“subsection (2)”

23. This will provide clarity on the referenced subsection of the Act, which the Bill proposes to amend.

Committee Observation

The Committee agreed to the proposed amendment.

24. Further, the stakeholder proposed amending the proposal by adding the following expression at the end of paragraph (b)
“and substituting therefor the expression ‘appointed under section 6(2)(e)’”

25. This will ensure that a member of the Board, who is appointed by the Cabinet Secretary submits a notice of resignation to the appointing authority.

Committee Observation

The Committee agreed to the proposed amendment.

26. Amend the proposal immediately after paragraph (b) to ensure that the Chairperson of the Board, who is appointed by the President submits a notice of resignation to the appointing authority. The new subsection should read as follows;

(c) adding the following new subsection immediately after subsection (3)—

(4) *The Chairperson of the Board may resign his office by written notification addressed to the President.*

Committee Observation

The Committee agreed with the Office of the Attorney General.

Clause 3

27. The **AG** proposed amending the clause to ensure that the application of section 8 of the Act is only to appointive members of the Board. The new sub section should read as follows;

3. Section 8 of the principal Act is amended in the opening statement—

(a) by deleting the words “other than an ex-officio member”;

(b) by deleting the words “any other member” and substituting therefor the expression “a member of the Board appointed under section 6(2)(e)”

Committee Observation

The Committee agreed with the Office of the Attorney General.

Clause 4 (b)

28. The **AG** proposed amending the proposal by deleting the word “Act” and substituting therefor the expression “Sugar (Sugar Development Levy) Order, 2025” to provide the proper reference to the written law imposing the Sugar Development Levy.

Committee Observation

The Committee agreed with the Office of the Attorney General.

3.3.2 Submission by Kenya Revenue Authority

29. **KRA** supported the Bill as it sought to clean-up any references to ‘ex-officio’ as the same is no longer applicable.

30. **KRA** proposed amending section 8(b) to read as follows;

(d) *if, without reasonable cause to the satisfaction of the Cabinet Secretary, he is absent from two meetings of the Board in any financial year;*

31. They stated that this will provide for quarterly instead of monthly Board meetings. Therefore, if a Board member misses two meetings in a year without justifiable cause, it forms a ground for termination.

Committee Observation

The Committee agreed with Kenya Revenue Authority.

32. **KRA** further proposed amending Section 16(1) of the KRA Act to read as follows:

I. The funds of the Authority shall consist of—

(a) At least two percent of the revenue estimated in the financial estimates for each financial year.

(b) Such sums as may be appropriated by Parliament for the purposes of the Authority in each financial year;

(c) Grants, loans and donations received by the Authority, with approval of the Cabinet Secretary responsible for finance and subject to disclosure to Parliament;

(d) Any other monies made available to the Authority with the approval of Parliament.

1. No expenditure shall be made out of the funds of the Authority except in accordance with estimates approved by Parliament and the budget approved by the Board.

2. The Authority may maintain a reserve fund to hold unexpended balances from appropriations for the ensuing financial year; use of the reserve fund shall be subject to approval by the Board and disclosure in the Authority's annual financial statements and to Parliament.

3. The Cabinet Secretary may, by Regulations, make provisions on transitional arrangements for moving from the previous revenue-percentage funding formula to the Parliamentary appropriations model, including protection of staff emoluments and committed multiyear contracts.

4. Without prejudice to subsection (1), the Authority may establish and maintain employee welfare schemes including staff mortgage funds, car loan schemes, computer and mobile phone loan schemes, and other incentives necessary for staff motivation and retention. Such schemes shall be funded through appropriations, supplemented by staff contributions and managed in accordance with policies approved by the Board.

33. **KRA** stated that the Constitution of Kenya, Article 206, permits Parliament to authorize a State organ to retain funds collected for its operations. The proposal seeks to overhaul the funding model and align KRA financing with Parliamentary appropriations and constitutional principles of public finance management.

Committee Observation

The Committee noted the stakeholder's proposal but was of the view that the proposal needed further consultation.

34. **KRA** proposed amendment of Clause 4 of the Bill to replace the Government Lands Act, Cap. 280, with the Lands Act and to insert the following Acts in Part II of the Kenya Revenue Authority Act: Tobacco Control Act, Cap 245A, and the Tea Act.

35. They noted that the schedule still contains statutes that have been repealed and statutes that KRA no longer administers.

Committee Observation

The Committee agreed with the KRA.

36. **KRA** proposed amending the Second Schedule Paragraph 1(1) to the KRA Act reads as follows:

(1) The first meeting of the board shall be convened by the chairperson and subsequently the board shall meet quarterly. However, the board may hold special meetings on any occasion the chairperson in consultation with the commissioner general shall decide that a meeting is necessary.

37. They highlighted that there is a need to align the frequency of Committee Meetings with that of the Board Meetings in order to ensure optimal utilization of the Board's functions. Quarterly Meetings will enable the Board to focus on long-term goals, performance trends, risk management, and major decisions instead of short-term operational issues.

Committee Observation

The Committee agreed with KRA.

3.3.3 Submissions from County Public Hearings

VIHIGA COUNTY

38. The Committee engaged residents of Vihiga County on 2nd June 2026 at Praise Centre Church, Mbale. The public was sensitized on the clauses of the Bill and thereafter allowed to give their views on the Bill. They submitted as follows:



Figure 1: Public Participation in Vihiga County

39. Support the proposal because it is aimed at modernizing tax administration. However, the participants called for greater taxpayer education on compliance requirements, invoicing obligations, and tax administration procedures.

KIAMBU COUNTY

40. The Committee engaged residents of Kiambu County on 2nd June 2026 at Kiambu National Polytechnic, Kiambu. The stakeholders supported the Bill, noting that the amendments sought to clean up the Act.



Figure 2: Public Participation in Kiambu County

WAJIR COUNTY

The Committee engaged the residents of Wajir County on 2nd June 2026 at the ICT Hall in Wajir town. The public was sensitised to the bill and thereafter allowed to give their views.



Figure 3: Public Participation in Wajir County

41. The majority of the residents supported the proposed Bill, stating it is a progressive bill, but some participants raised concerns, including about taxpayers’ privacy, which KRA, as an authority, may infringe upon. They called for a guarantee of taxpayers’ privacy and for Parliament to appropriately excise its oversight powers and mechanisms.

SIAYA COUNTY

42. The Committee engaged residents of Siaya County on 3rd June 2026 at Siaya Institute of Technology, Siaya. The public was sensitized on the clauses of the Bill and thereafter allowed to give their views on the Bill. They submitted as follows:



Figure 4: Public Participation in Siaya County

43. Support the proposal because it is aimed at modernizing tax administration. However, the participants called for greater taxpayer education on compliance requirements, invoicing obligations, and tax administration procedures.

44. Amend the Bill to expressly provide for KRA to conduct awareness programmes on tax procedures to improve voluntary compliance rather than relying solely on enforcement measures and increased taxation.

Committee Observation

The Committee observed that _____

MAKUENI COUNTY

45. The Committee engaged residents of Makueni County on 3rd June 2026 at Wote Green Public Park, Wote. The participants supported the proposed Bill, noting that it is a progressive bill.



Figure 5: Public Participation in Makueni County

NAIROBI COUNTY

46. The Committee engaged the residents of Nairobi County on 3rd June 2026 at the College of Insurance in South C, Nairobi. The public was sensitized on the bill and thereafter allowed to air their views on the bill.



Figure 6: Public Participation in Nairobi County

47. Most of the participants supported the proposed Bill with a view to enhancing the operations of the Authority charged with collecting revenue in the country. The residents acknowledged that KRA has been missing its set targets on revenue collection, leading to shortfalls and gaps in the budget that necessitate debt acquisition. Some participants, however, called for a check on the extensive enforcement granted to the authority, which can otherwise lead to infringement of taxpayers' rights. They insisted that Parliament should ensure that such extensive powers are put to check.

NYAMIRA COUNTY

48. The Committee engaged residents of Nyamira County on 4th June 2026 at West Mugirango NGCDF Hall, Nyamira. Although the public was sensitized on the clauses of the Bill, they proposed lengthening the period of public hearings on complex Bills for informed decision making.



Figure 7: Public Participation in Nyamira County

BOMET COUNTY

49. The Committee engaged residents of Bomet County on 5th June 2026 at St. Bakhita Youth Training Hall, Bomet. The public was sensitized on the clauses of the Bill and thereafter allowed to give their views on the Bill. They submitted as follows:



Figure 8: Public Participation in Bomet County

50. Support the proposal because it is aimed at modernizing tax administration. However, the participants called for greater taxpayer education on compliance requirements, invoicing obligations, and tax administration procedures.

TAITA TAVETA

51. The Committee engaged residents of Taita Taveta County on 5th June 2026 at Mwatate NG-CDF Hall, Mwatate. The stakeholders supported the proposed amendments.



Figure 9: Public Participation in Taita Taveta

TURKANA COUNTY

52. The Committee engaged the residents of Turkana County on 5th June 2026 at the Turkana University in Lodwar. The public were sensitized on the bill and thereafter allowed to air their views.



Figure 10: Public Participation in Turkana County

53. The majority of the residents supported the provisions of the bill, stating several reasons, including allowing the Authority to maximise collection of revenue for the country. The residents observed that the Bill granted extensive enforcement powers to the Kenya Revenue Authority (KRA), which could create conflicts between taxpayers and the tax authority and potentially infringe on taxpayers' privacy. They recommended that taxpayer protections and parliamentary oversight mechanisms be strengthened.

TANA RIVER COUNTY

54. The Committee engaged residents of Taita Taveta County on 6th June 2026 at County Hall, Tana River. The stakeholders supported the proposed amendments.



Figure 11: Public Participation in Tana River County

MOMBASA COUNTY

55. The Committee engaged the residents of Mombasa County on 8th June 2026 at the Tononoka Hall in Mombasa town. The public was sensitised to the bill and thereafter allowed to give their views.



Figure 12: Public Participation in Mombasa County

56. The residents acknowledged the importance of the proposed Bill to the operations of the Authority. They supported the Bill but pointed out that there is need to ensure that the enforcement powers granted to the Authority do not lead to conflict with taxpayers' privacy. They further asked Parliament to ensure they oversee the Authority to ensure they do not go beyond the reach of their enforcement powers.

KILIFI COUNTY

57. The Committee engaged residents of Kilifi County on 8th June 2026 at Coast Development Authority Hall, Kilifi. The public was sensitized on the clauses of the Bill and thereafter allowed to give their views on the Bill. They submitted as follows:



Figure 13: Public Participation in Kilifi County

58. Support the proposal because it is aimed at modernizing tax administration but were of the view that KRA should conduct adequate training and public education to create awareness among ordinary

CHAPTER FOUR

4 COMMITTEE OBSERVATIONS

59. The Committee made the following observations:

Principal object of the Bill

60. The principal object of the Bill is to amend the Kenya Revenue Authority Act, Cap. 469, to clean up redundant expressions and align the Act to current laws in the statute book that are provided for in the Act in order to tidy up the statute. These are minor amendments.

Clean-up of the expression “*ex officio member*” which is no longer applicable

61. Clauses 2 and 3 of the Bill seek to delete the words “other than an *ex-officio member*” as the words are no longer applicable to the current composition and structure of the Board and the Authority’s operations. The membership of the Board as currently provided for in section 6 of the Act does not have *ex officio* members, hence the amendment.

Amendments to the First Schedule to update the written laws applicable to revenue

62. Clause 4 of the Bill seeks to update some of the laws referred to in the First Schedule which are no longer applicable. They are as follows:

(d) *Replacement of the Standards Levy Order, 1990 (LN 267 of 1990) with the Standards (Standards Levy) Order, 2025*

63. The Standards (Standards Levy) Order, 2025 is an Order made pursuant to powers conferred by section 10B of the Standards Act, Cap. 496. It is the successor to the Standards Levy Order, 1990. Therefore, the amendment seeks to refer to the Standards (Standards Levy) Order, 2025 which is the current, accurate law.

(e) *Replacement of the Sugar Act (No. 10 of 2001) (repealed) with the Sugar Act, 2024 (No. 11 of 2024)*

64. The Sugar Act (No. 10 of 2001) is a repealed law. The Sugar Act, 2024 (No. 11 of 2024) is the current law, hence the amendment.

(f) *Insertion of the Retirement Benefits Act, Cap. 197, as one of the written laws applicable to revenue*

65. Section 16 of the Retirement Benefits Act, Cap. 197, provides for the Retirement Benefits Levy imposed by the Cabinet Secretary. Section 16(1) of the Act provides that, “The Cabinet Secretary may, in consultation with the Board, by order published in the Gazette, impose a levy to be known as the Retirement Benefits Levy on the contributions made to scheme funds, or on the assets of such funds, or on such other base as he may determine.” The Bill therefore seeks to include the Act as one of the written laws applicable to revenue within the ambit of the Kenya Revenue Authority as the Collector.


CHAPTER FIVE

5 COMMITTEE RECOMMENDATION

66. The Committee, having considered the Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 28 of 2026) recommends that the House approves the Bill with amendments.

SIGNED..........DATE.....

**HON. FCPA KURIA KIMANI, CBS, MP
CHAIRPERSON
DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL
PLANNING**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	
DAY: Tuesday	
TABLED BY:	Hon. FCPA Kuria Kimani (Chairperson, Finance & National Planning Committee)
CLERK-AT THE-TABLE:	Lomale


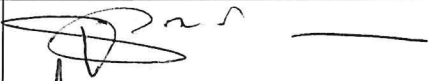
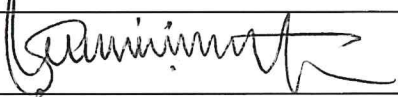


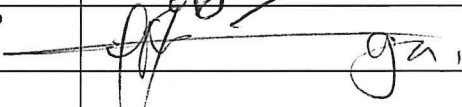





THE NATIONAL ASSEMBLY
THIRTEENTH PARLIAMENT – FIFTH SESSION - 2026
DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING

ADOPTION LIST

**REPORT ON THE KENYA REVENUE AUTHORITY (AMENDMENT) BILL
(NATIONAL ASSEMBLY NO.28 OF 2026)**

We, the Members of the Departmental Committee on Finance and National Planning have pursuant to Standing Order 199, adopted this Report and affix our signatures to affirm our approval and confirm its accuracy, validity and authenticity today, **Monday, 15th June 2026.**

S/NO.	NAME	SIGNATURE
1.	HON. FCPA. KURIA KIMANI, CBS, MP - CHAIRPERSON	
2.	HON. FCPA (AMB). BENJAMIN KIPKIRUI LANGAT, MP – VICE CHAIRPERSON	
3.	HON. KALUMA PETER OPONDO, CBS, MP	
4.	HON. GEORGE SUNKUYIA RISA, MP	
5.	HON. FCPA JOSEPH MAERO OYULA, OGW, MP	
6.	HON. ANDREW ADIPO OKUOME, MP	
7.	HON. DAVID MWALIKA MBONI, MP	
8.	HON. CHIFROMODO MANGALE MUNGA, MP	
9.	HON. GATHONI WA MUCHOMBA, HSC, MP	
10.	HON. (CPA) JULIUS KIPLETING RUTTO, MP	
11.	HON. PAUL KIBICHIY BIEGO, MP	
12.	HON. UMUL KER SHEIKH KASSIM, MP	
13.	HON. DR. SHADRACK MWITI ITHINJI, MP	
14.	HON. DR. JOHN ARIKO NAMOIT, MP	
15.	HON. MOHAMED SOUD MACHELE, MP	