

**PARLIAMENT OF KENYA****THE NATIONAL ASSEMBLY****THE HANSARD****SPECIAL SITTING**

Tuesday, 22<sup>nd</sup> December 2020

The House met at 2.30 p.m.

*[The Speaker (Hon. Justin Muturi) in the Chair]*

**PRAYERS****ADMINISTRATION OF OATH**

**Hon. Speaker:** We can proceed.

*(Applause)*

**Hon. Khatib Mwashetani** (Lungalunga, JP): Asante Mhe. Spika. Ninakukabidhi Mjumbe mteule wa Eneo Bunge la Msambweni. Pia, nachukua fursa hii kuwashukuru *hustlers nation* wote na wale wote waliochangia katika shughuli hii ya kumpata Mjumbe huyu ambaye anakuwa mwakilishi wa Msambweni kwa sababu tuliachwa na Mhe. Dori. Jina lake ni Feisal Abdallah Bader Salim.

Asante sana, Mhe. Spika.

*(Applause)*

*(The Oath of Allegiance was administered to  
Mr. Salim Feisal Abdallah Bader)*

*(Applause)*

**Hon. Speaker:** Very well. Order! Order Members!

*(Loud consultations)*

Order Member! Take your seats, Hon. Members.

*(Loud consultations)*

Hon. Members, the brief cacophony that you have engaged in is sufficient as a welcome for the new Member for Msambweni.

*(Loud Consultations)*

The normal way of congratulating and welcoming a new Member is not by shouting.

*(Applause)*

That is the way. Now, let us go back to business. Let us go back to business, Hon. Mwasheteni. You communicated that you have a Petition. You can use the Dispatch Box. Do not over celebrate. Use the Dispatch Box.

## PETITION

### REPOSSESSION OF DIANI BEACH COMPLEX LAND

**Hon. Khatib Mwashetani** (Lungalunga, JP): Thank you, Hon. Speaker. I have a Petition on behalf of the undersigned family of the late Mr. Mohamed Mwinyihaji Bwika. I draw the attention of this House to the following:

THAT, the family of the late Mr. Mahamed Mwinyihaji Bwika comprising of over 100 family members has been the *bona fide* owner of land registered under parcel numbers KWALE/TIWI/1640 measuring 2.8 hectares, KWALE/TIWI/1660 measuring 1.07 hectares, KWALE/TIWI/463 measuring 0.9 hectares, KWALE/TIWI/1663 measuring 0.8 hectares and LR No.13444 DIANI BEACH measuring 4.5 hectares.

THAT, the family possesses title deeds to four land parcels with exception of LR No.13444 DIANI BEACH regarding which efforts for issuance of a title deed has taken over 40 years of application and unmitigated delays.

THAT, in 1972, the Government embarked on an ambitious programme to construct the Diani Complex from Tiwi to Diani Location in the then Kwale District that required 30 acres of land along the beach. Subsequently, all plots of land within the identified site were surveyed and the sizes recorded in the names of their respective owners with the Bwika family obtaining LR No.13444 as the plot number for this property.

THAT, in 1997, the then Government announced that it had abandoned the Diani Complex Project, with the then President directing that the land that had been acquired for the programme be returned to the original owners.

THAT, unfortunately, Government officials who seemed bent on defrauding and dispossessing the Coastal natives of their land, undertook an elaborate and sustained scheme to frustrate landowners who applied for their respective title deeds.

THAT, in an attempt to conceal their activities, these Government officials further opted to vary records by, for instance, compensating some landowners as little as one acre of land far inland instead of compensation for five acres of land along the beach, and further resorted to use of unapproved plans to subdivide the land.

THAT, the Bwika family later learnt that their plot had been irregularly subdivided and allocated to a senior Government official under a new plot number and was thereafter included in the title deed issued by the Government to the adjacent Kongo Mosque plot.

THAT, despite the Truth, Justice and Reconciliation Commission (TJRC) issuing a Gazette Notice confirming the Bwika family as the rightful owner of plot LR No.13444 DIANI BEACH, the local administration submitted documents indicating that new plot number had changed to 13665/1-KWALE under the ownership of Gami Properties limited.

THAT, the purported developer has already commenced construction of a perimeter wall around the plot with the aid of police officers who offer 24-hour security at the site despite the plot belonging rightfully to the Bwika family who have paid its annual land rates to the local authority for decades.

THAT, efforts to have this matter further addressed by the relevant authorities including the Kwale Land Registry, the then Commissioner of Lands and multiple Government officials have been futile.

AND THAT, the matter in respect of which this Petition is made is not pending before any court of law or constitutional body.

NOW THEREFORE, your humble petitioners pray that the National Assembly, through the Departmental Committee on Lands:

(i) enquires into the matter with a view to securing, with the assistance of the National Land Commission (NLC), the revocation of the current title deed from Gami Properties Limited and the subsequent issuance of a title deed to the Bwika family and the restoration of land parcels under the Diani Beach Complex to the rightful owners; and,

(ii) makes any other order or direction that it deems fit in the circumstances of the matter.

Your petitioners will forever pray.

Thank you, Hon. Speaker.

**Hon. Speaker:** Well. Hon. Members, again, just like I said in the morning, and given that this is a Special Sitting which is called specifically for business that was indicated in the Gazette Notice, there will be no comments. The Petition is committed to the Departmental Committee on Lands to do as appropriate.

So, let us move on to the next Order.

### PAPERS LAID

**Hon. Amos Kimunya** (Kipipiri, JP): Hon. Speaker, I beg to lay the following Papers on the Table of the House:

Legal Notice No.207 of 2020 relating to the Income Tax and Digital Service Tax Regulations of 2020 from the National Treasury;

Draft Breast Milk Substitutes Regulations and Control (General Regulations of 2020) from the Ministry of Health.

Reports of the Auditor-General and Financial Statements in respect to the following institutions for the year ended 30<sup>th</sup> June 2019 and the certificates therein:

(i) The State Department for Regional and Northern Corridor Development.

(ii) The State Department for Social Protection.

(iii) The State Department for Youth.

(iv) The State Department for Public Service and Youth.

**Hon. Speaker:** Very well. That concludes that aspect.

Next Order!

## PROCEDURAL MOTIONS

### LIMITATION OF DEBATE

**Hon. Amos Kimunya** (Kipipiri, JP): Hon. Speaker, I beg to move the following Procedural Motion:

THAT, pursuant to the provisions of Standing Order No.97(1), and notwithstanding the resolution of the House of 18<sup>th</sup> February 2020, during the Special Sittings of the House of 22<sup>nd</sup> December 2020, this afternoon, each speech in debate on Bills, Motions and Committee Reports, shall be limited as follows: A maximum of one-and-half hours with not more than 15 minutes for the Mover in moving and five minutes in replying and a maximum of five minutes for any other Member speaking except for the Leader of the Majority Party, the Leader of the Minority Party and the Chairperson of the relevant Committee who shall be limited to a maximum of 10 minutes; and that priority in speaking be accorded to the Leader of the Majority Party, the Leader of the Minority Party and the Chairperson of the relevant Committee, in that order.

Hon. Members, you will note that we just have this sitting to transact some business. Even some businesses we thought would be completed in the morning attracted so much interest from the Members such that we are now finding ourselves with those businesses on the afternoon Order Paper. We have only four hours, depending on the next Motion which I will also be moving. Hence it becomes necessary that we reapportion our time so that we can at least transact the various businesses that are before us.

The effect of this as compared to ordinary days is that ordinarily, we go for two-and-half hours per item, but after consulting with Members, including some from the House Business Committee, we thought it would be best that we limit the debate to one-and-half hours. Members will have opportunity to transact business in their areas of interest so that we finish the business today.

I do not have to ask the Speaker to call you on another day between now and your holidays. So, you can go feeling you are done with our business. It is a very straightforward matter. I am sure that even as we go on with the discussions, much as we are allocating five minutes, if Members as they did in the morning, will be generous enough to speak for three minutes, stick to the subject matter, we will have as many Members as possible contributing.

As I move, I also would wish to record at this point our sincere thanks that when we invited you to come and interrupt your holidays, you did. We do not take this for granted. I am sure, at some appropriate time, I also will reciprocate the good gesture.

*(Loud consultations)*

The good thing is that we are here and happy. Let us do the business together and then we shall see how the day progresses.

With those words, I beg to move and ask the Leader of the Minority Party to second.

**Hon. Speaker:** Hon. John Mbadi, you have the Floor.

**Hon. John Mbadi** (Suba South, ODM): Thank you, Hon. Speaker. Let me also take the cue by thanking Members for having followed or taken heed to come for this Special Sitting or Special Sittings as were gazetted by you. You can see the turnout is very impressive. When these

Sittings were called, I was doubtful whether we would raise this number of quorum. I think this is commendable. I congratulate my colleagues.

There is nothing much to say in seconding this Motion. This is basically a Procedural Motion. The Leader of the Majority Party has clearly stated why it is necessary. I think we need to take advantage of this Sitting so that we do not prolong or call another Sitting. Hon. Speaker, Members want to have time with their families. Some of us had to cut short our holidays to come back and transact business. I am sure many of us would want now to take time with their families and also our constituents because this is a festive season.

I second.

**Hon. Speaker:** The Member for Budalangi, would you want to say a word?

*(Hon. Korei ole Lemein walked along the aisle)*

That one who is unable to find a seat, find one. Member for Narok South, at least I can identify you notwithstanding the mask.

*(Question proposed)*

**Hon. Members:** Put the Question!

**Hon. Speaker:** It seems like the desire is that I put the Question.

*(Question put and agreed to)*

#### EXTENSION OF SITTING TIME UNTIL CONCLUSION OF SPECIFIED BUSINESS

**Hon. Amos Kimunya** (Kipipiri, JP): Thank you, Hon. Speaker. I beg to move:

THAT, pursuant to the provisions of Standing Order 30(3)(a), this House orders that should the time appointed for adjournment of the House be reached before conclusion of the business on today's Order Paper, the sitting of the House shall stand extended until the conclusion of the said business.

Again, Hon. Members, this is just for good order and to ensure that we take full advantage of our having made our sacrifices and coming here today that 7 O'clock does not find us, perhaps with only seven or eight minutes to go to clear the business, and whatever we will have invested in the whole day will then have been put to hold until another Special Sitting. So, it is for abundance of caution. I anticipate we have one or two main businesses plus the Committee of the whole House. With the one-and-half hours we just approved, between Order No.11 and Order No.12, that should be three hours. We have four hours between now and 7 O'clock. We should be able to finish the Committee of the whole House and conclusion of the tax laws. In the unlikely event that we overrun the 7 O'clock, we would have at least covered ourselves. I do not expect we will be leaving here at midnight. It probably will be a few extra minutes past seven, but I would like to ask that we, as much as possible, having made the sacrifices, show the Kenyan people that when called upon, as usual, we will be there to stand for our great Republic and pass the laws that are required to be passed between now and the turn of the year.

Again, we have done this before. I am sure we will do it again today so that the investment we have made from morning to now will be brought to a logical conclusion before we break for Christmas. We will have given Kenyans a Christmas gift in terms of the business of the House that is before us and which is critical to the people of Kenya.

With those few remarks, I once again beg to move and ask the Leader of the Minority Party to second.

**Hon. Speaker:** Hon. John Mbadi, you have the Floor.

**Hon. John Mbadi** (Suba South, ODM): Thank you, Hon. Speaker.

Again, looking at the Order Paper, Members will realise that we have three major items. These are all critical. We need to approve the statutory instruments on VAT so that it is operationalised legally. Again, we are all aware of how the world of athletics is more concerned on anti-doping. One of the things that have made Kenya very popular worldwide is athletics. We do not want to be caught on the wrong side of the world athletics body. So, we need to dispose of this. Finally, is the Tax Laws (Amendment) Bill. On these three items, I would ask the Members to sacrifice their time which is basically today so that, by the end of today, we are done with them and we go back to enjoy our holidays. I hope we may not need to recall Parliament again before we formally resume in February. If duty calls, we will again plead with Members to come back for some other business. For today and the business that is on the Order Paper, let us sacrifice a little of our time in the event the time for the House to rise will arrive before we finish the items on the Order Paper.

I second.

*(Question proposed)*

**Hon. Members:** Put the Question!

**Hon. Speaker:** Apparently, you are in a very good mood.

*(Question put and agreed to)*

Next order!

## **BILL**

### *Second Reading*

#### THE TAX LAWS (AMENDMENT) BILL

*(Hon. (Ms.) Gladys Wanga on 22.12.2020 - Morning Sitting)*

*(Resumption of Debate interrupted on 22.12.2020- Morning Sitting)*

**Hon. Speaker:** Hon. Members, when the House rose in the morning sitting, the Member for Nakuru Town East, Hon. David Gikaria was on the Floor. He has a balance of three minutes. Hon. Gikaria, proceed.

**Hon. David Gikaria** (Nakuru Town East, JP): Thank you, Hon. Speaker. As I indicated earlier, I stand to support this Bill based on the facts that have been alluded to by the Committee. I want to congratulate the Committee for carrying out an effective public participation by engaging very credible stakeholders. The Committee has given its comments for and against any proposed amendment by the stakeholders. The Committee has taken into effect every proposed amendment by the stakeholders and has given an indication on whether they agree or not.

Hon. Speaker, it is important to separate politics from the economic growth of the country. This country requires revenue that will help us develop our constituencies. The Government cannot actualise its objectives if it cannot raise revenue. The only way that the Government can raise revenue is through taxation or borrowing. If we do not pass this Bill, the Government will be forced to borrow from outside. It is a temptation that I resist to take. As it has been indicated, we should be able to raise our own money without borrowing. The consequences of borrowing are known to this House.

I want to agree with the Committee on its concurrence with the Petroleum Institute. One of the products that was going to be affected was petroleum. The Energy and Petroleum Regulatory Authority (EPRA) has regulated fuel consumption and prices in this country and it is important for us to note that the Committee agreed with the institute.

*(Hon. George Aladwa crossed the Floor without bowing to the Chair)*

**Hon. Speaker:** Hon. Aladwa, what are you doing? Be up standing! You cannot move from there and walk as though you are in a bush. Go back to the Bar and bow to the Chair. You think you cannot be seen on account of your height?

*(Laughter)*

*(Hon. George Aladwa went to the Bar and bowed to the Chair)*

You can now proceed to greet whomever you want to.

**Hon. David Gikaria** (Nakuru Town East, JP): Hon. Speaker, as I conclude, whenever this House agrees to a reduction of taxes, it must be cascaded down to the consumers. In this case, our travelers are still paying high fares. The actual savings remain with a few people as they are not cascaded down to the common *mwananchi*.

With those few remarks, I support.

**Hon. Speaker:** Let us have Hon. Atandi, the Member for Alego-Usonga.

**Hon. Samuel Atandi** (Alego Usonga, ODM): Thank you, Hon. Speaker. I want to support the Bill. I believe we are already debating the Bill.

*(Laughter)*

**Hon. Speaker:** Are you really here? The debate on the Bill started in the morning. Why are you saying that you think?

**Hon. Samuel Atandi** (Alego-Usonga, ODM): Thank you, Hon. Speaker. I rise to support the Tax Laws (Amendment) Bill, 2020. As we were going through the Tax Laws at the onset of the COVID-19 pandemic, I remember saying that some of the proposals contained in the Bill were unnecessary because we did not have a formula of dealing with it. For instance, we reduced the Corporate Tax by 5 basis point but we did not have a way of ensuring that it would benefit the common *mwananchi*. Most of us said that for the VAT, there was no way we were going to ensure companies transfer benefits to the common *mwananchi*. We felt that the Government should have afforded a better approach of collecting taxes and ploughing them to the various sectors that required them for the purposes of intervening in the consequences of the COVID-19 Pandemic. Now that the taxes are being reversed, I want to thank the Government for thinking through this

and urge Members to support it because it is the only way that the Government will be able to meet the needs of its citizenry. There are Members who think that Parliament is not part of Government, but I want to state that Parliament is one of the arms of Government. If the Government is failing, it will not only touch on the Executive, but also on Parliament. We should all rise up and redo some of these taxes so that the Government can be able to raise money to pay for the items that were passed in the Budget.

Hon. Speaker, two days ago, the CS for the National Treasury, while appearing before one of the House Committees said that we are going to be in the red and we may not be able to pay salaries. The Members will agree with me that if they do not receive their salaries, they might not be able to come to work. I do not expect any Member to oppose these amendments because if they do that, they will be failing themselves, their constituents and in their duty as elected Members of this House.

Thank you, Hon. Speaker. I support.

**Hon. Speaker:** The Member for Garissa Township, you have the Floor.

**Hon. Aden Duale** (Garissa Township, JP): Hon. Speaker, today is one of my very difficult days. In a Bill like this, you have to make a choice, a very difficult choice. I will make a choice because that is what leadership requires. This Special Sitting has been called, among others, to reverse tax cuts that had been introduced to cushion Kenyans from the economic ravages of COVID-19. I think the reason behind that was to create an economic stimulus on behalf of the people.

There is a revenue shortfall which is about Kshs840 billion to make sure that the Small and Medium Enterprises (SMEs) in our country and the employment sector where many have had their salaries cut by 50 percent and others sent on unpaid leave have a stimulus and a way of survival. As a House, we must be alive to reality. There are many stories that this Tax Laws (Amendment) Bill is as a result of pressure from the International Monetary Fund (IMF) who have forced and agreed with the National Treasury to do away with Income Tax, VAT and Excise levies that we reduced earlier this year.

To close the gap between the Budget that the Minister for Finance read to this House and the revenue that is estimated to be accrued, this House has to make a decision today. I really wanted to speak on extension of sitting time and ask the Leader of the Majority Party... The problem here is that you can extend sitting time up to 9.00 O'clock but, by the time you finish business, the number of Members will have reduced to below 50 and you will not be able to put the Question. The Leaders of the Majority and Minority parties should have asked their Members to, at least, stay. It is better we stay until 7.00 p.m. and utilise that time properly. You can extend time, but from my experience, it is good to extend time when it is not a Special Sitting because you will have the next day or week. Today, Members will not be here. Even if we sit up to 8.00 or 9.00 O'clock, we will have a problem if we do not have quorum.

My view as a leader is that the economy is in the Intensive Care Unit (ICU). We have to make a choice. Do we remove the machines supporting the economy and then it collapses or, do we pass this Bill so that the economy can survive for a few months in anticipation of the COVID-19 pandemic to die off? The other choice is to borrow, but I am not for that idea. We are already at more than Kshs7 trillion. The reductions we did on VAT and all the other taxes did not trickle down to our people. So, we will support the bringing up of the 14 per cent to 16 per cent and see how we do. The choice is between two evils. Do we borrow? I am not for that idea. If you weigh the economy, it is in the ICU. So, how do you bring it back to High Dependency Unit (HDU)? It is by supporting this Bill. I want to urge leaders---

I had a lot of soul searching overnight and today over this Bill. I have looked at it and the best thing is to support it. Let us make sure that Kenya Revenue Authority (KRA) can, at least, collect an extra Kshs840 billion. We can get our National Government Constituencies Development Fund (NG-CDF) and our salaries.

**Hon. Speaker:** Let us hear the Member for Emuhaya.

**Hon. Omboko Milemba** (Emuhaya, ANC): Thank you, Hon. Speaker for giving me this chance.

**Hon. Speaker:** What is your point of order, Hon Pukose?

**Hon. (Dr.) Robert Pukose** (Endebess, JP): Thank you, Hon. Speaker. I do not want to interrupt the Member for Emuhaya. Considering what the former Leader of the Majority Party has said, we need numbers to finish this business. I stand on Standing Order No. 95 that the Mover be now called upon to reply.

**Hon. Speaker:** Very well. I hear Hon. Pukose. The Member for Emuhaya, are you ceding ground? Say something since you are on your feet.

**Hon. Omboko Milemba** (Emuhaya, ANC): Thank you, Hon. Speaker for allowing me to say something before the Mover is called upon to reply. Coming from a background of workers, teachers and general proletariats, I wish, just like the former speaker has put it, that we support the Government. I thought through this Bill and I realised that, unless the Government is strong financially, it will not be possible to pay salaries. If salaries are not paid, we shall not have the ripple effect or what we call “the multiplier effect” of the same salaries to other people and, therefore, grow the economy. This will make the nation to come to a standstill. It is important to note that the people who benefitted from, for instance, the Corporate Tax, did not do anything for the workers. They still went ahead to lay off their workers. Most of the workers are at home. So, we would rather go back to where we were with the hope that they will employ those workers that they laid off from work despite the moratorium that they were given. Given the general mood of the House, I do not want to say more than this but to support this Bill.

Thank you.

*(Hon. Kubai stood up in his place)*

**Hon. Speaker:** Hon. Members, those of you who are on your feet, please... Take your seat, Hon. Kubai. I do not know what it is that Members feed on. They get very thirsty when they get here in the afternoon. Sometimes, even in the morning!

*(Laughter)*

Hon. Members, the Member for Endebess, Hon. (Dr.) Pukose, rose up in his place under Standing Order No. 95 that the Mover be now called upon to reply. I, therefore, put the Question.

*(Question, that the Mover be now called upon to reply,  
put and agreed to)*

Mover! Hon. Gladys Wanga, you have the Floor.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Thank you, Hon. Speaker. The reason why we come for water is because it is a season of sanitisation. We also take throat sanitisers

and we have to wash it down properly with water. Let me thank Members who have contributed strongly and variedly to this Bill. I want to thank Members for their support and for rising up as true leaders of this nation who know when to give and when to take. I want to mention one thing. We had said that we are still in consultation on the issue of simplification of tax bands and ensuring that the vulnerable category of those who are earning under Kshs24, 000 continue to be protected. If we were to fall back to the exact tax bands as they were before the COVID-19 pandemic, we will end up hurting the vulnerable who are earning Kshs24,000 and below.

The new tax bands ensure that there is simplification and nobody loses. We have had serious discussions on this and we have asked for a simulation of what the new tax bands mean. This is going to be circulated to Members, so that they can see that we are protecting the lowest earners using the new tax bands and nobody, including the middle and higher income earners, is losing. If we retain the tax bands as they were, we will hurt the vulnerable in our society. So, in order to retain that, the new tax bands will now take effect.

I would like to ask Members that when we go to the Committee of the Whole House stage, they support the new tax bands because they retain the protection for the vulnerable as we revert to the previous taxation rates. It is a good thing.

With those many remarks, I beg to reply.

*(Question put and agreed to)*

*(The Bill was accordingly read the Second Time  
and committed to the Committee of the whole House)*

**Hon. Speaker:** Next Order!

## MOTION

### ADOPTION OF REPORT ON THE APPROVAL OF THE VAT (AMENDMENT OF THE RATE OF TAX) ORDER 2020

**Hon. Speaker:** Hon. William Kamket, Chair of the Committee on Delegated Legislation.

**Hon. Kassait Kamket** (Tiaty, KANU): Hon. Speaker, I beg to move the following Motion:

THAT, this House adopts the Report of the Committee on Delegated Legislation on its consideration of the Value Added Tax (Amendment of the Rate of Tax) Order, 2020, laid on the Table of the House on Tuesday, 22<sup>nd</sup> December 2020, and, pursuant to the provisions of sections 6 and 67 of the Value Added Tax Act, 2013, approves the Value Added Tax (Amendment of the Rate of Tax Order), 2020 published as Legal Notice No. 206 of 2020.

Hon. Speaker, very briefly, on 25<sup>th</sup> March this year, the President of the Republic of Kenya made an Address and, among the issues that he addressed, was the reduction of VAT rate from 16 per cent to 14 per cent. The reason for such drastic measures was to address the problem the economy was going to face because of the COVID-19 pandemic. This House approved that proposal in April via Legal Notice No. 35 of 2020.

Eight months later, the Cabinet Secretary for the National Treasury has brought this amendment of the VAT rate, revising it upwards from 14 per cent to 16 per cent. The main purpose of the Order before you today, as indicated, is to fill the revenue shortfalls.

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*(Hon. (Dr.) Robert Pukose spoke off record)*

Hon. Speaker, protect me from the Member for Endebess.

*(Loud consultations)*

Hon. Speaker, I do not know why Members are in a hurry. Pursuant to Standing Order 210(4) and having examined the Value Added Tax (Amendment of the Rate of Tax) Order, 2020, and in line with the Constitution, I beg to move that this House approves the Value Added Tax (Amendment of the Rate of Tax) Order (Legal Notice No. 206 of 2020) in accordance with section 52 of the VAT Act, 2013.

Hon. Speaker, I beg to move and ask my Vice-Chair to second.

**Hon. Speaker:** The Vice-Chair.

**Hon. Charles Njagagua** (Mbeere North, JP): Reading the mood of the House and with your kind permission, Hon. Speaker, I second.

*(Applause)*

*(Hon. Peter Mwathi stood up while the Speaker was on his feet)*

**Hon. Speaker:** Order, Members. Do not do that, the Member for Limuru. You know in this House, unlike others, we do not want to keep walking around.

*(Question proposed)*

**Hon. Members:** Put the question!

**Hon. Speaker:** The Member for Kikuyu, do you want to say something?

**Hon. Kimani Ichung'wah** (Kikuyu, JP): Thank you, Hon. Speaker. It is good to put the Question quickly, but it is also good to speak on behalf of the people because we are here to represent them. You do recall when we passed this regulation earlier this year, Hon. Kimunya, Hon. Kaluma and myself were on record telling the Government and the National Treasury that what they were doing was not right. Indeed, I remember putting forth the argument that it would have been better to collect the close to Kshs50 billion that we were foregoing and use it to offer social support to those who would be vulnerable courtesy of the COVID-19 pandemic. The danger in reducing VAT rate, as we argued then, was that the same would not trickle down to the *mwananchi*. It would only benefit business people. Shockingly today, with the increase of the VAT rate from 14 per cent to 16 per cent, I can bet the day after tomorrow that there are prices of commodities that will go up. That is because people in business are driven by profit motive and not anything else. There are certain things that we must be cautious as we do. It is good to be seen to be supporting the Government - and I say *to be seen* - but we must have reason as to why we support certain actions of the Government. The Government is not always right.

The reason the former President Mwai Kibaki established the National Economic Council was to be able to benefit from other ideas outside of the bureaucracy of the Government and the old and *kawaida* thinking that exists in the Government. It is unfortunate that the Economic Council is not very active today. I pray that even as the House passes this particular amendment,

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because that seems to be the mood, we do ask the Government to make sure that it institutes measures to protect consumers. Any increase in prices will immensely hurt the economy.

Let me not say too much. I just wanted to remind the House that, indeed, Hon. Kimunya, Hon. Kaluma and I had cautioned against this. As much as we were a minority, today we stand vindicated. I would have opposed this proposal on the basis that any increment of VAT will now go back to the consumers and hurt the people of Kenya. Therefore, I want to be on record that I am not in the chorus to increase the VAT rate from 14 per cent to 16 per cent at this time. Indeed, His Excellency the President, in September this year, pronounced himself on this particular matter. He asked the National Treasury to allow this provision to be in place until July 2021. Whoever has decided to go against that advice by the President, I want to stand with my President in protecting the people of Kenya against tax increases. And I want to be on record to oppose.

Thank you, Hon. Speaker.

*(Loud consultations)*

**Hon. Junet Nuh** (Suna East, ODM): Hon. Ichung'wah, listen. I agree with what Hon. Ichung'wah is saying. I respect him a lot because he is a former Chair of the Budget and Appropriations Committee. However, is it fair for Hon. Ichung'wah to speak from both sides of the mouth? He is saying that he is on record in this House as having opposed the reduction of VAT from 16 per cent to 14 per cent. Today, he is opposed to increasing the same VAT from 14 per cent to 16 per cent. It is clear that he is playing to the gallery. He is speaking to people outside this House. He is not addressing us as Members of this House.

If he was for the idea that VAT should remain at 16 per cent, now that is exactly what we are doing today. We are agreeing with him that VAT should not have been reduced to 14 per cent because it is not going to benefit Kenyans. Now, he is telling us not to increase it. Hon. Ichung'wah has now discovered that being seen to be supporting Government is wrong. He has discovered like Vasco da Gama just the other day. Some of us saw it a long time ago but we have agreed to live in that manner and form.

*(Laughter)*

**Hon. Speaker:** Hon. Junet, if I remember properly, Vasco da Gama's Pillar in Malindi was put up in 1496.

Hon. Kaluma, do you also want to contribute to this? He has no card? Kindly, give him the microphone. I have also tried to find out from the staff. It has been brought to my attention that some of you occasionally remember your pin numbers. You come, punch and relax and assume that the card will work for the rest of Parliament's life. It does not work that way. You must press the enter button. I hope Hon. Kaluma is not a victim of that.

**Hon. Peter Kaluma** (Homa Bay Town, ODM): Hon. Speaker, we rushed to Nairobi on being called to transact this urgent business. However, this is a day that English men would say the chicken have come home to roost or a day on which a prophet is seeing his prophesies actualised in his lifetime. When we had the COVID-19 outbreak, I spoke here passionately about reliable sources of revenue for Government. The *Hansard* will confirm that I questioned why the State was rushing to reduce Income Tax and VAT, among other taxes, which are the most reliable sources of revenue for the Government. At that time, I said in this House that COVID-19 was a new thing. The world was still mulling about how it would be, and what its real impact in terms of

its effect to the economy, society and health would be. I said that it would require us to invest a lot, not just in the economy or socially. We did not know we would have a lockdown when I was speaking. What has happened now? I told the Government that there is a difference between saying we want to be good because the world is in difficulties; and we want to be good including relieving people in paying money whose effects they do not realise, but which are important to the Government. I am happy that the Government now realises that Hon. Ichung'wah, Hon. Kimunya, a few other Members and I were right. This is a source of revenue we could ill afford to reduce. We are now in a situation where we are not able to fund essential services and we do not know when this situation is ending. We now have reduced time for trade, among other things. However, we now have the option, as the Leader of the Majority Party has said. Our option would be to borrow. We also know the pressures of repaying those loans, a cry we have been having before.

Let me thank the Government for this realisation and boldness and courage to say, as the leadership of the House; that we can make amends to sustain our nation and the economy. Let me request my brother, Hon. Ichung'wah, that we are always being watched live because we are the constant north of the nation. We are the leadership of the nation. The same way he made the painful decision to say: "In as much as we are pushing this Bill through, it will push our nation to the corner." That is the same stand it takes even today. It cannot be inconsistent. In leadership, it is populist and very nice to appear good to the public. However, ultimately, when the Government collapses because we never made the right decisions, more so decisions which are subject to approval by this House, we will all collapse.

With those few remarks, I request my colleagues that what has been proposed in this Bill and Regulations are the right things to do.

I support and urge my colleagues that we provide leadership and support this Bill with the speed of a jet.

**Hon. Members:** Put the Question!

**Hon. Speaker:** Which Question? Somebody must be on record. Hon. Pukose, the Member for Endebess.

**Hon. (Dr.) Robert Pukose** (Endebess, JP): Thank you, Hon. Speaker. All of us are capable of understanding what this Report by the Committee is meant to do. I stand under Standing Order No.95 to move that the Mover be called upon to reply.

*(Applause)*

**Hon. Speaker:** The indomitable Member for Endebess, once again, has risen under Standing No. 95. I, therefore, want to test whether what he says is indeed what the House thinks.

*(Question, that the Mover be now called upon to reply, put and agreed to)*

**Hon. Kassait Kamket** (Tiaty, KANU): Hon. Speaker, I want to appreciate the Members who have contributed to this Motion. Together with contradictions and non-contradictions, I beg to reply.

*(Loud consultations)*

**Hon. Speaker:** Members, I hope you appreciate that in this kind of situation, in the event that the House does not approve – unless you are annulling them – the Regulations will continue to have effect. Nevertheless, let me put the Question.

*(Question put and agreed to)*

Next Order!

## **BILL**

### *Second Reading*

#### THE ANTI-DOPING (AMENDMENT) BILL

**Hon. Amos Kimunya** (Kipipiri, JP): Hon. Speaker, I beg to move that the Anti-Doping (Amendment) Bill (National Assembly Bill No.51 of 2020) be read a Second Time.

As Members, we appreciate that Kenya is a great sporting nation. Kenya has been at the forefront in supporting the anti-doping measures that are applied on a global basis. Moreover, it is in that respect that this House passed the Anti-Doping Act of 2016, which was to provide for anti-doping measures that applied on a global basis. Now, the objective of this Bill is to bring in the Act of 2016 to be in line with the 2021 World Anti-Doping Code and Regulations. Moreover, this will now ensure that Kenya complies with the latest adopted code and facilitates our continued participation of our athletes in both the regional as well as the local and international competitions.

As you know, doping or drug cheating in sports has been a major challenge and it is important that we ensure that Kenya's record in sports is not compromised because of not following the international regulations. Hon. Speaker, the code has a five-year cycle because of the dynamic nature of doping and new chemical substances being discovered. The first code was adopted in 2004. It was then changed in 2009, then in 2015 and now it is time for the code to be changed again on a new five-year cycle. Now, the development of the international code is an international effort. Kenya is part of it. It has been taking place and was only agreed internationally as of November.

Hence, we now have a situation where we have been told the Olympics will be taking place in Japan, but only countries that will have passed or domesticated the code into their law by amending their anti-doping laws to comply with the new code will be eligible to participate.

Now, knowing that we are a great sporting nation, it will be very unfortunate if Kenya was to miss the timeline for action, which is 31<sup>st</sup> December 2020. Moreover, you can imagine all our athletes - who have been practicing in the Rift Valley and all those who have been practicing down the Coast – and people who have even invested heavily and are representing Kenya in the Olympics, had it not been for COVID-19, that they cannot compete in the Berlin Marathon and in all those events because this House has let them down. It will be very unfortunate. Therefore, that is one of the reasons that we took the decision to recall you before Christmas; before the end of the year. This is so that we can give our athletes the opportunity to compete in the New Year with the new anti-doping code, which will then have been incorporated within our law.

Therefore, it is a very important exercise and that is why I decided that even with the mood of the House, at least, for Members to appreciate what we are doing for our athletes. This is because we are a great sporting nation and Kenya sets the pace in terms of the support to the international community.

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Therefore, Hon. Speaker, I really do not want to go through the details. The issue is so straightforward. It is something that has been negotiated on an international basis. Every country is expected to actually “kind of” agree with it and domesticate it and hence, really, we cannot even contemplate changing even a comma or an iota of it. This is because it is something that has been negotiated and once everyone negotiates and domesticates, then we have one standard to check on doping across the entire world without people trying to domesticate it to their local circumstances and start saying that...

Yes. In addition, we are seeing this is our only cash crop as you are saying, especially with the youth who we need to help. I believe Members will want to support and hence... I really do not want to belabor the point. It is straightforward and I would I want to move and ask the Hon. Chair of the Departmental Committee on Sports, Culture and Tourism, Hon. Patrick Makau, to second.

**Hon. Speaker:** Hon. Makau, you have interacted with the Bill.

**Hon. Patrick Makau** (Mavoko, WDM-K): Thank you, Hon. Speaker. I read the mood of the House. However, allow me to commend my Committee. They burnt the midnight oil and I must confirm to this House that we met with the Ministry of Sports, Culture and Heritage, led by the Anti-Doping Agency of Kenya (ADAK). They led us through and we understood it. However, I think it is important for Members to know the reason behind anti-doping.

Some of the drugs that our youths and athletes are using known as PEDs or Performance Enhancing Drugs are harmful. We have seen men developing breasts and even changing their voices to feminine. Moreover, even women growing muscles like men. These drugs are affecting our youths and athletes. I think this Bill is going to address fairness in competitions that every athlete is within the law and Members should understand that this law is not about Kenya. It is a code developed by World Anti- Doping Agency (WADA) that we cannot add; subtract a comma or a point.

That is why this morning, I urged the whole House to support this amendment Bill so that Kenyans can be free to enjoy and compete in international, regional and continental events.

Therefore, Hon. Speaker, I thank you for giving me this opportunity. I thank my Committee Members, who are all here. They had come here to make sure that this Bill goes through. I thank you very much.

I second.

Thank you, Hon. Speaker.

**Hon. Speaker:** Now, Hon. Members I cannot put the Question before I propose it.

*(Laughter)*

*(Question proposed)*

*(Loud consultations)*

**Hon. Speaker:** Hon. Oundo, are you ready?

**Hon. (Dr.) Wilberforce Oundo** (Funyula, ODM): Hon. Speaker, I do not wish to contribute to this Bill. You can pass the chance to somebody else.

Thank you.

**Hon. Speaker:** Next is the Member for Mwea. Hon. Wamalwa, you have the Floor.

**Hon. (Dr.) Chris Wamalwa** (Kimini, FORD-K): Thank you Hon. Speaker. We do support for purposes of domestication and we can call upon the Mover to reply.

Thank you.

*(Laughter)*

**Hon. Speaker:** Member for Lari, you have the Floor. Let us have the Member for Baringo Central. You see, this is the problem. A Member leaves his card in one place. That is how you keep saying that you have lost your cards. This is because others will come and pick them and think they are theirs and they do not work.

**Hon. Charles Kamuren** (Baringo South, JP): Thank you Hon. Speaker. Reading the mood of the House...

**Hon. Speaker:** Yes, Hon. John Mbadi

**Hon. John Mbadi** (Suba South, ODM): Thank you Hon. Speaker. I am rising under Standing Order No. 95 to request that the Mover be called upon to reply. You can see the only people who want to contribute are those who were not in the House. Therefore, let us kindly call upon the Mover to reply.

*(Loud consultations)*

**Hon. Speaker:** It looks like Hon. 001 wants to contribute.

**Hon. David ole Sankok** (Nominated, JP): Thank you very much for giving me this opportunity. I come from Rift Valley where the only “cash crop” we have is sports. Therefore, this one is very important for our region. Hon. Mbadi does not have to tell me not to contribute. This is because when we bring issues of Lake Victoria and fish, I will not deny him the chance to contribute. However, I would like us, as we move forward, to make sure that our youths get an opportunity to participate in the only “cash crop” that they have.

Hon. Speaker, we have to give the youth an opportunity. We realise that there are also sports for Persons Living with Disability (PLWDs). This country has not invested much in the sporting events of PLWDs. When PLWDs win goals outside there, it is the flag of Kenya that flies high. However, when that happens, rarely do we have leaders appreciating them. I urge you as the third-most-powerful person in this country, next time we have sporting events of PLWDs such as the Paralympics, when they come back, please, be at the airport to receive them. This is because they have never been received even by a chief.

Hon. Speaker, there is no goal that is disabled. Hon. Wamalwa, how can I summarise? There is no goal that is disabled and so let us appreciate all our sportsmen and sportswomen. I thank you Hon. Speaker.

**Hon. Speaker:** Let us have Hon. Nyamai.

**Hon. (Ms.) Rachael Nyamai** (Kitui South, JP): Thank you, Hon. Speaker. I support. I have listened to the Mover and the Seconder of this Motion. What we are doing is just domesticating what has already been internationally accepted to ensure that our young people participate and they do not get the health hazards associated with the chemicals that are being used. So, Hon. Speaker, I support and request that you call upon the Mover to reply.

**Hon. Speaker:** Well, Hon. Members, Hon. Nyikal?

**Hon. (Dr.) James Nyikal** (Seme, ODM): Hon. Speaker, I support but I just have a caution. There are times when we are eager, and probably justifiably so, to pass Bills quickly. However, for those committees that bring such Bills, it is important for them to give the details of what is being proposed. The truth is that not all Members see the details. In this case, the logic is that it

has been adopted all over the world and so we are also adopting it so that our athletes can go and compete out there. It would be important to know the details. For instance, what are the drafts we are talking about? What are the tests that are being done? How are they being done? This is so that we apply ourselves to it.

Hon. Speaker, I support, but it is upon committees, when they bring Bills in these circumstances, to give more details.

**Hon. Speaker:** I suspect possibly that should have been in their report. Hon. Makau you want to respond? The point being made by Hon. (Dr.) Nyikal is a valid one.

**Hon. Patrick Makau** (Mavoko WDM-K): I hear so Hon. Speaker. Many times you have told Members that before they make contribution in this House and before commenting, they should first read the report. This is a special report. You know the process is five years and this recommendation was passed by Cabinet on 8<sup>th</sup> December. So, I know where the Doctor is coming from. He may not have had time to read the report. I encourage him to go to Room 7 to get the report. He will see how the processes are undertaken. In fact, that is why we recommended the establishment of the Anti-Doping Agency of Kenya (ADAK) for the purpose of research. We also consulted the Attorney-General and the World Anti-Doping Agency (WADA). It is a big document. So, Hon. (Dr.) Nyikal is free to read that report. I am sure he will even be in a position to advise ADAK or WADA better.

I thank you Hon. Speaker.

**Hon. Speaker:** Perhaps, you needed to explain, not just to Hon. (Dr.) Nyikal, what ADAK and WADA means.

**Hon. Patrick Makau** (Mavoko WDM-K): ADAK is the Anti-Doping Agency of Kenya and WADA is World Anti-Doping Agency. Yes.

**Hon. Speaker:** Absolutely. It is important. You can see the Hon. Member for Ndhiwa was almost getting lost. Somebody says that they thought you had mentioned Hon. Wangi.

Hon. Members, I now have been asked by two Members to put the Question under Standing Order 95.

*(Question, that the Mover be now called upon to reply,  
put and agreed to)*

Mover.

**Hon. Amos Kimunya** (Kipipiri, JP): Thank you, Hon. Speaker. I wish to thank the Members. Like I said, this is a very straightforward and yet important Bill. We now can close the year showing the world that we are not only a great sporting nation, but that we are also at the forefront in ensuring that the latest anti-doping code is incorporated within our laws. Our athletes have been shining in the London and Berlin Marathons. Remember the record set of running under two hours! Our athletes must not only get encouragement from other people, but should also get support from their lawmakers. We should ensure that they are protected whenever they go out there.

With those few remarks, I thank Members once again for sparing time. I am sure as we move to the next Order, we will also move with the necessary speed so that by the time we leave here in another one hour or so, we will not only have our tax laws done but we will also have the anti-doping in place. We can then say that is what we have done for our great republic.

With those few remarks, I beg to reply.

**Hon. Speaker:** Let us have the Member for one of those Chaches.

Is it Nyaribari Chache? I know there is a Member for Kitutu Chache North, then there are two other Chaches.

Is there no Member for Nyaribare Mingi or Kitutu Mingi?

*(Laughter)*

*(Hon. Richard Tong'i stood in his place)*

*(Question put and agreed to)*

*(The Bill was read a Second Time and committed to a Committee of the whole House today by leave of the House)*

**Hon. Speaker:** Hon. Members, before I call out the next Order, I just wish to make this appeal from the Chair: You have spent the whole day here. If you do not complete to the logical conclusion the next few stages which include consideration of the two Bills in Committee and then report for the Question to be put, you will still not have achieved what you came to do. So, I appeal to all of you and especially those that could be taking *mandazi*, at an appropriate time when they are not overfed, if you could bring them in, they could help the entire House transact. That is how they will say they participated or they passed the law.

Next Order.

## COMMITTEE OF THE WHOLE HOUSE

*(Order for Committee read)*

*[The Speaker (Hon. Justin Muturi) left the Chair]*

### IN THE COMMITTEE

*[The Temporary Deputy Chairman (Hon. Patrick Mariru) took the Chair]*

#### THE TAX LAWS (AMENDMENT) (No.2) BILL

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order, Hon. Members. Now we are in the Committee of the whole House. We shall be considering the Tax Laws (Amendment) (No.2) Bill (National Assembly Bill No. 48 of 2020). We shall go fairly fast but we shall make sure that we have everyone along.

PROVISIONS RELATING TO THE INCOME TAX ACT, CAP. 470

*Schedule*

*Section 12D*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. Members, we have four amendments to Section 12D. I suppose Members are moving along with us. We have Hon. John

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Muchiri; the Chairperson of the Departmental Committee on Finance and National Planning, Hon. (Ms.) Wanga; Hon. Kimani Ichung'wah and Hon. T.J. Kajwang' on Section 12D. We shall start with the one for Hon. Muchiri. Hon. Members, it is important to appreciate that Hon. Muchiri's amendment has a fundamental consequence to the others because Hon. Muchiri is proposing an entire deletion of Section 12D. If that is carried, all the others fall. So, it is very important to appreciate that reality. In that case, we shall start with Hon. John Muchiri. Where is Hon. John Muchiri? What is out of order, Hon. Ichung'wah?

**Hon. Kimani Ichung'wah** (Kikuyu, JP): Hon. Temporary Deputy Chairman, nothing is out of order. I just wanted to inform you that Hon. Muchiri indicated to me that he had discussed with the Chair and the Leader of the Majority Party and agreed to drop that particular amendment since the Chair of the Departmental Committee on Finance and National Planning has other amendments that relate to the same provision. Therefore, he had requested that it be dropped.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): You are holding his brief. In any case, he is not here. It would have been dropped.

*(Proposed amendment by Hon. John Muchiri dropped)*

Let us move to the Chairperson.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Chairman, I beg to move:

1. THAT, the Schedule to the Bill be amended in the proposed amendments to the Income Tax Act (CAP. 470) —
  - (a) by inserting the following new amendment immediately after the proposed amendment to section 12 (D) (1) (c)—
    - s. 12D(1) Insert the following new paragraph immediately after paragraph (c)—
      - (d) that person is engaged in business whose retail price is controlled by the Government;
      - (e) that person is engaged in insurance business.

Hon. Temporary Deputy Chairman, I would like to request that both Hon. Ichung'wah and Hon. Kajwang' agree with me on this particular amendment so that we only carry what has been thoroughly discussed with the Committee and then we can...

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. Ichung'wah, there is clearly an appeal coming from the Chair and you are busy with Hon. Kiarie. Hon. Wanga, please proceed.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): I wanted to request both Members. This is a very emotive matter. It has come to the notice of the Committee but we want to deal with it more comprehensively as we move forward in the Finance Bill. Hon. Temporary Deputy Chairman, I would like to request both of them to drop theirs so that we carry the Committee's amendments which have gone through thorough deliberations within the Committee.

I beg to move.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order! Hon. Wanga, there is a bit of order there. You are the one moving. You have done an appeal to the two of them but yours is the one that is on the Floor. I will definitely give Hon. T.J. Kajwang' an opportunity to speak to yours. I will also give Hon. Ichung'wah an opportunity to speak to yours. We shall see whether they have been persuaded. However, for now, Hon. Wanga, you are the one on the Floor. What is it, Hon. Chris?

**Hon. (Dr.) Chris Wamalwa** (Kiminini, FORD-K): It is the responsibility of the Chair to move her amendment. Give us the gist of your amendment we deal with it and then we will deal with Hon. Kajwang's and the rest when their time comes. Thank you.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Precisely. That is the direction I had given. Hon. Wanga, please you have the Floor.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Chairman, this is with regard to the minimum turnover tax. The reason is if your price is already regulated by Government and you are subjected to another one per cent minimum tax, you are likely not to have any room for manoeuvre. So, these are businesses that will very easily be killed by this turnover tax. So, in addition to the few other businesses that have been noted, we beg to move that this also be among those whose prices are regulated by Government.

I beg to move and ask for support.

*(Question of the amendment proposed)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): I will give the first stab to Hon. T.J. Kajwang'.

**Hon. T.J. Kajwang'** (Ruaraka, ODM): Hon. Temporary Deputy Chairman, I was listening and I was watching you. I was worried that Members are taking your functions to direct you on what to do. So, I listened to the Chair who has been doing very well but today in the Committee he seems to be directing Members from where he is or what she prefers Members to do on the basis of amendments that Members themselves have proposed.

Anyway, I have looked at the report of the Committee and I was worried about the preparedness of the Kenya Revenue Authority (KRA) to collect this tax, particularly on the systems and management. That was the basis of my proposed amendment, but having looked at the report of the Committee, I can see that they have exercised their minds on how KRA can then be prepared to collect this tax. So, without anticipating debate, when my amendment is called, I will be dropping it on the basis that I see that the Committee is anxious to create some preparedness and systematic order by which KRA is able to bring this money to the coffers. I thank you.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): I shall give the Floor to Hon. Ichung'wah.

**Hon. Kimani Ichung'wah** (Kikuyu, JP): Thank you, Hon. Temporary Deputy Chairman. Let me begin by thanking the Chair of the Departmental Committee on Finance and National Planning because she has, indeed, proved to be a very consultative leader. We have consulted. As you saw, even the time you were accusing me of being all over, I was still consulting with Hon. KJ still trying to convince him to drop the amendments that maybe would go with this. It is important to mention that in the amendments, as the Chair says, there are issues that need to be looked into more comprehensively during the Finance Bill. Since the Finance Bill is only four months away – you remember this time we have to do it around April together with annual estimates – we will then have an opportunity together with the Committee to engage more comprehensively on these issues.

However, my main concerns were especially on the issue of minimum tax in relation to business in insurance and for businesspeople who are dealing with goods or services whose pricing is regulated by Government. Since the pricing is not done by the people engaged in business but are regulated by the Government, we needed to protect them. Since the Chair has an amendment

that captures that, she has convinced me and I would be willing to drop mine, if and when hers passes. So, I appeal to the House at least to support the Chair's and the Committee's amendment.

Thank you, Hon. Temporary Deputy Chair.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Very well. I will proceed to put the Question.

*(Question, that the words to be inserted be inserted,  
put and agreed to)*

We have two other amendments and although we have spoken to them, they still need to go on record. We have an amendment by Hon. Kimani Ichung'wah on Section 12D. You are quite nomadic. Although you had mentioned it, it is good to go on record.

**Hon. Kimani Ichung'wah** (Kikuyu, JP): Hon. Temporary Deputy Chairman, Hon. Junet never believes when I say I am withdrawing, once we pass the Chair's amendment, and he was indeed confirming whether I was still withdrawing. I have confirmed to him. Let me confirm on record that I am withdrawing subject to the passage of the Committee's amendment.

*(Proposed amendment by Hon. Kimani Ichung'wah withdrawn)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. T.J. Kajwang', you had an amendment to Section 12D.

**Hon. T.J. Kajwang'** (Ruaraka, ODM): Hon. Temporary Deputy Chairman, you know the Member for Kikuyu is very excited in an abnormal manner. All of us who have been in the debating chamber for long, know that there is something when you see him excited. But whatever thing this something is, I may not want to go into it.

Anyway, Hon. Temporary Deputy Chairman, I wish to withdraw unreservedly and request the Member for Kikuyu to let us know this something which is making him very excited in the Chamber, so that we can also participate.

*(Proposed amendment by Hon. T.J. Kajwang' withdrawn)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order Hon. Members! The amendment by Hon. Kajwang' stands withdrawn as well. In that case, the one that is carried is that of the Chairperson, Departmental Committee on Finance and National Planning.

*(Section 12D as amended agreed to)*

*Section 12 (1)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. John Muchiri had an amendment but it seemed as part of 12D. Therefore, there is no amendment to Section 12 (1)

*(Section 12 (1) as agreed to)*

*Third Schedule*

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*Item 1 and 1A*

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Speaker, I beg to move:

THAT, the Schedule to the Bill be amended in the proposed amendments to the Income Tax Act (CAP. 470) —

(b) by deleting the proposed amendments in Item 1 and Item 1A of Head B (Rates of Tax) of the Third Schedule and substituting therefor the following new items—

1. The individual rates of tax shall be —

	Rate in each shilling
On the first Shs. 288,000	10%
On the next shs 100,000	25%
Above shs 388,000	30%

1A. The wife's employment, wife's professional and wife's self-employment income rates of tax shall be —

	Rate in each shilling
On the first Shs. 288,000	10%
On the next shs 100,000	25%
Above shs 388,000	30%

I had spoken briefly to the gist of this amendment when I was replying. There is a rearrangement of the tax bands. The reason for the rearrangement is to protect those who earn Kshs 24,000 and below. If we just reverted without rearranging the bands, we would expose them to tax as was the case earlier before COVID-19. We have circulated simulation of how the vulnerable are protected. For example, if you were earning Kshs 25,000 in the old regime before COVID-19, your taxes per annum would have ended up being Kshs 16,000 but with this protection of this new band system, we would only pay a tax of Ksh 3,000 per annum. This is for the protection of the vulnerable.

I beg to move.

*(Question of the amendment proposed)*

*(Question, that the words to be left out be left out,  
put and agreed to)*

*(Question, that the words to be inserted in place thereof  
be inserted, put and agreed to)*

*(Third Schedule Item 1 and 1A as amended agreed to)*

*Item 2(a)*

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Chairman, I beg to move:

THAT, the Schedule to the Bill be amended in the proposed amendments to the Income Tax Act (CAP. 470) —

(c) in the proposed amendments to item 2(a) by deleting the proposed proviso to paragraph (viii);

We would like to delete this particular provision which states, “provided that this provision shall apply to the income earned from 15<sup>th</sup> April 2020.” We would like to go back to how it was before April so that it applies to income in this financial reporting year of 2020 and is not necessarily put at that date as it would then create confusion. This is an amendment that is agreed upon with the National Treasury.

*(Question of the amendment proposed)*

*(Question, that the words to be left out be left out,  
put and agreed to)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): We have another amendment still on the same Item 2(a) by Hon. Ichung’wah

**Hon. Kimani Ichung’wah** (Kikuyu, JP): Having consulted with the Chair, my amendment was basically seeking to defer this to the end of June 2021 to allow those people who are earning less than Kshs 50,000 to benefit from the increased lower taxes. However, if you look at the rates as they have been computed there, I have done my homework because I asked one staffer from the Parliamentary Budget Office to get me an analysis. I think the same analysis has been shared with the Committee. As Junet said, I am a senior accountant so I am very keen on these things to ensure that we do not punish those who are earning less. What this particular amendment will do is most likely hurt those who are earning more. It is a good principle in taxation to tax more those who have more and be able to spare those who have less. Therefore, because the tax relief is not being changed, it is assuaging the loss that the low taxpayer bracket would have had because we are not reverting to the pre-COVID time tax relief. The tax remains as it were. So, those people that I sought to protect will not be negatively affected. Therefore, I wish to withdraw that amendment and will carry the Chair’s amendment.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Very well. What is out of order, Hon. T. J. Kajwang’?

**Hon. T.J. Kajwang’** (Ruaraka, ODM): Why is the Member for Kikuyu not allowing us the opportunity and the fun to vote his amendment down? Why is he withdrawing? We are waiting to transact business.

*(Laughter)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order! There seems to be some chemistry between Hon. T.J. Kajwang’ and Hon. Kimani Ichung’wah this afternoon. That proposed amendment is dropped.

*(Proposed amendment by Hon. Kimani Ichung’wah withdrawn)*

What is out of order, Hon. Sheikh?

**Hon. Junet Nuh** (Suna East, ODM): Hon. Temporary Deputy Chairman, *Mheshimiwa* Ichung'wah was a former Chairman of the Budget and Appropriations Committee. He is a very serious man and a senior accountant in this country with a CPA-K. He only misbehaves when he is outside Parliament. When he is inside here, he is a gentleman. Let him keep on withdrawing all those amendments.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order Members!

*(Item 2(a) as amended agreed to)*

*(Item 5(d)(i) agreed to)*

*Item 5(d)(ii)*

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Chairman, I beg to move:

THAT, the Schedule to the Bill be amended in the proposed amendments to the Income Tax Act (CAP. 470) —

(d) by deleting the proposed amendments to Item 5(d)(ii) and substituting therefor the following new Item 5(d) (ii)-

Delete the tabulation of rates and income bands and substitute therefor the following new rates and income bands —

	Rate in each shilling
On the first Kshs288,000	10%
On the next Kshs100,000	25%
Above Kshs388,000	30%

It has the same effect of changing the bands like the earlier amendments that I had moved. The effect is the same.

*(Question of the amendment proposed)*

*(Question, that the words to be left out be left out,  
put and agreed to)*

*(Question, that the words to be inserted in place thereof be inserted,  
put and agreed to)*

*(Item 5(d)(ii) as amended agreed to)*

*Item 5(d)(iii)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. Leader of the Minority Party, we are nearly there.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Chairman, I beg to move:

THAT, the Schedule to the Bill be amended by inserting the following new amendment immediately after the proposed amendment to Item 5 (d) (ii) —

Item 5(d) (iii) Delete the words “twenty-five per cent” and substitute therefor the words “thirty per cent”

This is on those drawing pensions. The tax had also been reduced to 25 per cent, but in the spirit of the readjustment, it also needs to go to 30 per cent. It is just in the spirit of harmonising with the rest of the taxes.

*(Question, that the words to be inserted be inserted,  
put and agreed to)*

*(Item 5(d)(iii) as amended agreed to)*

*(Third Schedule as amended agreed to)*

*(Provisions relating to the Income Tax Act (Cap.470)  
as amended agreed to)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. Members, we are done with the Income Tax Act. The next one is the Value Added Tax Act, 2013.

THE VALUE ADDED TAX ACT, No.35 OF 2013

*The Value Added Tax Act, No.35 of 2013, Section 17*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. John Kiarie, you are proposing a deletion.

**Hon. John Kiarie** (Dagoretti South, JP): Thank you very much, Hon. Temporary Deputy Chairman. I was proposing a deletion to the amendment to Section 17. The reason is because the proposed amendment in the Bill that is meant to allow a registered person who is a manufacturer to make a deduction for input tax with respect to taxable supplies made to an official aid-funded project is a matter that can be dealt with administratively.

However, the other reason that I was proposing for the deletion of this amendment is because in the Report that we received from the Committee, we have some minutes from the Committee and in those minutes...

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order, Hon. Kiarie. What is out of order, Hon. Mbadi? Give him the microphone.

*(Loud consultations)*

Use the Dispatch Box to save time. Order! We need to be clear that you are on record.

**Hon. John Kiarie** (Dagoretti South, JP): Hon. Temporary Deputy Chairman...

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. Kiarie, just hold on. Hon. Mbadi is on his feet.

**Hon. John Mbadi** (Suba South, ODM): Hon. Temporary Deputy Chairman, am I on record?

Hon. Temporary Deputy Chairman, if he is withdrawing his amendment, why all the stories? There is this habit of telling us too many stories. You either withdraw or you move. This idea of telling us stories like in a *baraza*... We have no time to listen to all those things.

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order, Hon. Mbadi. Hon. Kiarie is moving. He could be withdrawing, but I am sure he just does not want to stand and say he has withdrawn his amendment. He must say one or two things. Hon. Kiarie, I am sure you can see the mood of the House.

**Hon. John Kiarie** (Dagoretti South, JP): Hon. Temporary Deputy Chairman, I believe that no one holds brief for me, not even the Leader of the Majority Party. I cannot be gagged especially by an individual who enjoys a lot of airtime on the Floor of this House.

My point was that even in the Report that we got from the Committee, there was a recommendation by the National Treasury itself saying that by putting this amendment, we shall be losing close to Kshs12.6 billion that would have gone to the Exchequer. However, I had a discussion over lunch with the Hon. Chair of this Committee and I was also able to have a discussion with the former Minister of Finance who understands these matters very well. I was able to understand that our people who are hustlers stand to benefit if we can allow for exemption of these taxes. It is only for that reason - believing that the hustlers in this nation shall benefit from this exemption - that I withdraw this amendment.

However, I believe it is well within my rights to also prosecute my point.

*(Loud consultations)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Order Members! If the Member has withdrawn his amendment, it is withdrawn. We cannot engage on it. Order Members!

*(Loud consultations)*

Order Members! He has withdrawn so there is nothing to engage on.

*(Proposed amendment by Hon. John Kiarie withdrawn)*

*(Section 17 agreed to)*

*(Clause 2 agreed to)*

*(Title agreed to)*

*(Clause 1 agreed to)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. Members, before we go to the next Bill, it is good to finalise this one. Mover of the Bill.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Chairman, I beg to move that the Committee reports to the House its consideration of the Tax Laws (Amendment) (No. 2) Bill (National Assembly Bill No. 48 of 2020) and its approval thereof with amendments.

*(Question proposed)*

*(Question put and agreed to)*

**The Temporary Deputy Chairman** (Hon. Patrick Mariru): Hon. Members, we shall now transit to the next Bill. We shall have a transition of the team here for a few seconds.

Hon. Members, we shall consider the Anti-Doping (Amendment) Bill (National Assembly Bill No. 51 of 2020).

THE ANTI-DOPING (AMENDMENT) BILL

*(Clauses 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24 and 25 agreed to)*

*(Clause 2 agreed to)*

*(Title agreed to)*

*(Clause 1 agreed to)*

Hon. Members, we are done with the Anti-Doping (Amendment) Bill. The Mover of the Bill must be the Leader of the Majority Party.

**Hon. Amos Kimunya** (Kipipiri, JP): Hon. Temporary Deputy Chairman, I beg to move that the Committee reports to the House its consideration of the Anti-Doping (Amendment) Bill (National Assembly Bill No. 51 of 2020 and its approval thereof without amendments.

*(Question proposed)*

*(Question put and agreed to)*

*(The House resumed)*

*[The Temporary Deputy Speaker  
(Hon. Christopher Omulele) in the Chair]*

*(Loud consultations)*

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Order Members! I know that these are very exciting times. However, this is the work that we do for Kenyans. I am grateful to all of you for the time that you have put in. We will complete it.

I call upon the Chairperson to report on the Tax Laws (Amendment) (No. 2) Bill (National Assembly Bill No. 48 of 2020).

**REPORT, CONSIDERATION OF REPORT  
AND THIRD READING**

THE TAX LAWS (AMENDMENT) (NO. 2) BILL

**Hon. Patrick Mariru** (Laikipia West, JP): Hon. Temporary Deputy Speaker, I beg to report that a Committee of the whole House has considered the Tax Laws (Amendment) (No. 2) Bill (National Assembly Bill No. 48 of 2020 and approved the same with amendments.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): The Mover.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Speaker, I beg to move that the House agrees with the Committee in the said Report. I also request Hon. Ndirangu Waihenya to second the Motion for agreement with the Report of the Committee of the whole House.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Waihenya.

**Hon. Isaac Ndirangu** (Roysambu, JP): I second, Hon. Temporary Deputy Speaker. Thank you.

*(Question proposed)*

**Hon. Members:** Put the Question.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Is it the mood of the House that we put the Question?

**Hon. Members:** Yes.

*(Question put and agreed to)*

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): I call upon the Mover for Third Reading.

**Hon. (Ms.) Gladys Wanga** (Homa Bay CWR, ODM): Hon. Temporary Deputy Speaker, I beg to move that the Tax Laws (Amendment) (No. 2) Bill (National Assembly Bill No. 48 of 2020) be now read the Third Time.

I wish to thank the Members who have contributed very diligently, supported and taken this path to move our economy forward. I beg to move and request Hon. Waihenya who is the Vice-Chair to second.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Waihenya.

**Hon. Isaac Ndirangu** (Roysambu, JP): I second, Hon. Temporary Deputy Speaker. Thank you.

*(Hon. John Mbadi spoke off record)*

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hold on, Hon. Ichung'wah. I will give you an opportunity to contribute.

Thank you, Hon. Mbadi. We have become a little rusty.

*(Question proposed)*

Hon. Ichung'wah, I had already given you an opportunity to contribute.

**Hon. Kimani Ichung'wah** (Kikuyu, JP): Thank you, Hon. Temporary Deputy Speaker. Hon. T. J. Kajwang' was asking the chemistry among Hon. Junet, Chair of the Departmental Committee on Finance and National Planning, and I this afternoon. Hon. Junet and the Chair understand what we have effectively done with the amendments that we have made in the Tax Laws (Amendment) (No. 2) Bill this afternoon. We have exempted those people who trade, import, process or sell products or services whose prices are controlled by the Government from minimum tax.

Therefore, when we said that we sought to protect consumers, from tomorrow we do not expect anybody to start increasing the price of fuel or cooking gas and affecting Kenyans at a time they are suffering under this pandemic. That is the new-found chemistry that is between Hon. Nyasuna Wanga and I in protecting the consumers in Kenya. It is those consumers who have sent us to this House to speak and protect them.

Hon. Temporary Deputy Speaker, I support.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): The Hon. T.J Kajwang'.

**Hon. T.J Kajwang'** (Ruaraka, ODM): Hon. Temporary Deputy Speaker, even as the Member for Kikuyu is talking about chemistry, he should know that there is something called isotopes. In other words, you could be chemically the same but different at the same time.

When everybody says "put the Question", we do not understand some of the procedures and rules of this House. Some of us who are not spending a lot of time in the Third Reading should know that this is where you can also contribute and have your Bill understood. So, this thing about 'put the Question', if your constituents were watching you, they may think that you are tired and you should now give space for other people who have time to look at these Bills properly.

Although we have talked about the minimum taxes, you can see that we have put a lot of pressure on the households. Right now, we have increased the minimum taxation on wives. Did you see that?

*(An Hon. Member spoke off record)*

Wives will now pay 10 per cent, for example, more than what they were doing. In other words, there will be pressure at home. You will not be surprised if there will be very messy divorce cases because of the pressure we are going to see. We now ask the Chair...

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. T.J Kajwang' just hold on. Your Whip seems to have a point of order. Hon. Sheikh, what is out of order? Hon. T.J just hold on.

**Hon. Junet Nuh** (Suna East, ODM): Hon. Temporary Deputy Speaker, I have been here the whole of this afternoon. I respect the Senior Counsel and our 'Chief Justice' Hon. T.J Kajwang'. Where have you seen 'wives' written in the Bill that has just passed here that we are on the Third Reading on?

Hon. Temporary Deputy Speaker, of all things, why is Hon. T.J being pained by taxes on wives? Does it mean that the numbers are too many or what is it? Can he share with the House why he has been pained by the taxes on his wives?

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Junet, I can tell you for free that Hon. T. J Kajwang' is passionate about women. So, let him just speak.

*(Laughter)*

**Hon. T.J. Kajwang'** (Ruaraka, ODM): Hon. Temporary Deputy Speaker, the Leader of Minority Party knows that it escaped you. While we were talking about minimum tax, in the subsequent schedule, there was wives and a percentage of taxation on wife's employment. So, you did not know but for you who is earning and your wife is also earning, you will see that the net income that you were supposed to bring home will reduce because your wife will be taxed more.

*(Hon. Peter Kaluma spoke off record)*

The Member for Homa Bay Town tells me that sometimes we do not see the women's income. When they are taxed and even if you do not see the money, they spend it on issues that if you were meant to meet, with the tax relief we are talking about, the disposable sum in your hands would have not been there if the woman was not taxed.

What I am saying so that we end this debate is that this is a good thing. But the Chair of the Committee, instead of raising your hand on a point of order, go and see how we can harmonize the homes so that wives cannot be taxed in a manner in which you have proposed. You also need to discuss this with your Committee and the Cabinet Secretary so that you can give us some relief at home in terms of this taxation.

The last thing as I sit down, we have done a good thing. We have given Kenyans some hope that we can collect a few billions which we can use on school fees. What I want done is, can some money be found to be paid to the doctors? Can someone address the issue to do with doctors? Can someone promise them or go to commercial banks and ask for some money? If this thing happens and doctors are out there quarrelling and they are not... You are just bringing this COVID-19 thing down because it has not come to you. The day it will come to you, you will want all these doctors to be paid.

Hon. Temporary Deputy Speaker, I am very passionate about this. Can some money be found? Or can some mediation be done with the doctors so that they do not have to go strike as they are?

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Very well, Hon. T.J. Now, we will have the Leader of Majority Party.

**Hon. Amos Kimunya** (Kipipiri, JP): I thank you, Hon. Temporary Deputy Speaker. I wish to take this opportunity to thank the Members for the manner in which we have gone through this Bill, especially the Chairperson of the Departmental Committee on Finance and National Planning. I know they have been discussing as late as last night and as at of this morning on how to negotiate for the better of the Kenyan people.

What we have passed today or we are about to conclude through the Third Reading is good for this country. It is a win-win for the National Treasury and for the people of Kenya.

Just to reassure Hon. Kajwang', wives will not pay any more tax. Previously, the income of the wife used to be aggregated with the spouse's income. Hence, the amount would then go to the higher band. Right? This would then be taxed more because it was deemed to be family income and would be entitled to a family relief. But then, everyone goes to earn in their own individual capacity and the two were separate. So, the husband's income and the wife's income are taxed as individuals and each get their full relief. Even if you have 10 wives, they are all individual taxpayers.

Therefore, if you really want to increase your Gross Domestic Product (GDP), you can invest in many wives and spread the tax.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Leader of Majority Party, you are addressing the Speaker and not Hon. T.J.

**Hon. Amos Kimunya** (Kipipiri, JP): If Hon. Kajwang' wants to increase his domestic GDP through tax avoidance by marrying many wives and all get their individual reliefs, he is at liberty to do that. The good thing is that nobody is going to lose. I wanted to ensure that we do not leave here with the feeling that spouses will lose because of this. In fact, everyone gains.

The other thing, it is good we put this on record. There is a forthcoming election on the Kenya Medical Practitioners, Pharmacists and Dentists Union (KMPDU) in the next two months. A lot of this hype you are seeing on doctors' pay and everything else is tied to the elections.

**Hon. Members:** No! No!

*(Loud consultations)*

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Leader of Majority...

**Hon. Amos Kimunya** (Kipipiri, JP): Hon. Temporary Deputy Speaker, can you protect me?

*(Hon. David ole Sankok stood in his place)*

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Sankok, that is not the way to seek the attention of the Speaker. You must sit down.

**Hon. Amos Kimunya** (Kipipiri, JP): The issue is, the National Treasury...

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Leader of Majority Party, you are out of order. Just hold on.

**Hon. Amos Kimunya** (Kipipiri, JP): Okay. I withdraw that and confine myself to the business that is before the House.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Confine yourself to the business before the House.

Hon. Omboko, what is out of order?

**Hon. Omboko Milemba** (Emuhaya, ANC): Thank you, Hon. Temporary Deputy Speaker. I have a lot of respect for the Leader of Majority Party. He is the spokesman of this House. This House is depended upon by every Kenyan including the doctors and nurses in Kenya who are dying because of COVID-19. As we speak in this House, we are actually facing the cameras. Will it be in order, honestly, for a leader who speaks for this House to just equate the fact that doctors and nurses are on strike to a simple election that is going on? The truth is that we are not doing very well...

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Omboko, I sympathise with your sentiments, but the Leader of the Majority Party had already withdrawn that.

**Hon. Omboko Milemba** (Emuhaya, ANC): Thank you. I was not aware. Indeed, he needs to withdraw as our spokesman.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): He has.

**Hon. Omboko Milemba** (Emuhaya, ANC): That we can equate the suffering we have with simple elections. Thank you.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Members allow me to put the Question, having confirmed that we have the requisite quorum in the House for purposes of making a decision.

*(Question put and agreed to)*

*(The Bill was accordingly read the  
Third Time and passed)*

Hon. Members, we are now moving to the next Bill. Before I do that, I just want to thank Hon. Duale for striking the balance which brought the House to do the work that it has done with the Tax Laws this afternoon. That was good leadership from his part.

We now move to the next Report of the Committee of the whole House on the Anti-Doping (Amendment) Bill (National Assembly Bill No.51 of 2020)

I call on the Chairperson.

#### THE ANTI-DOPING (AMENDMENT) BILL

**Hon. Patrick Mariru** (Laikipia West, JP): Hon. Temporary Deputy Speaker, I beg to report that the Committee of the whole House has considered the Anti-Doping (Amendment) Bill (National Assembly Bill No.51 of 2020) and approved the same without amendments.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): The Mover.

**Hon. Amos Kimunya** (Kipipiri, JP): Hon. Temporary Deputy Speaker, I beg to move that the House do agree with the Committee in the said Report.

I request the Hon. Chair of the Departmental Committee on Sports, Tourism and Culture, Hon. King'ola to second the Motion on agreement with the Report of the Committee of the whole House.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Chairperson of the Departmental Committee on Sports, Tourism and Culture.

**Hon. Patrick Makau** (Mavoko, WDM-K): Hon. Temporary Deputy Speaker, I thank all the Members of this House who have supported the Anti-Doping Bill.

It is now clear that Kenyans will compete freely regionally, internationally and even continentally. Now young Kenyan athletes both existing and upcoming have a chance to compete in a fair environment that is controlled.

Hon. Temporary Deputy Speaker, I thank the whole House for passing this Bill without any amendments. Thank you very much.

*(Question proposed)*

**Hon. Members:** Put the Question.

*(Question put and agreed to)*

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): I now call the Mover of the Bill to move the Third Reading.

**Hon. Amos Kimunya** (Kipipiri, JP): Hon. Temporary Deputy Speaker, I beg to move that the Anti-Doping (Amendment) Bill (National Assembly Bill No.51 of 2020) be now read the Third Time.

Hon. Temporary Deputy Speaker, as we do this, I believe that we have done the best for our athletes. I wish them the very best in the forthcoming Olympics and those who will be going to all sporting activities between now and the next five years knowing that this House is behind them.

With those remarks, I beg to move.

I request Hon. Junet to second.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Junet.

**Hon. Junet Nuh** (Suna East, ODM): Hon. Temporary Deputy Speaker, I beg to second.

This is a House of records. I heard Hon. Omboko Milemba saying that the Leader of the Majority Party is the spokesman of the House. We are not in the Kenya Union of Post Primary Education Teachers (KUPPET) neither are we in the ODM Party nor Jubilee.

Hon. Temporary Deputy Speaker, with those remarks, I beg to second.

*(Question proposed)*

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): I will allow a few comments from Members.

**An Hon. Member:** Put the Question.

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Is it the mood of the House that I put the Question? Hon. Members, just because I have a lot of respect for what Hon. Duale did this afternoon, I will allow him to have a shout on this then I will put the Question.

**Hon. Aden Duale** (Garissa Township, JP): Hon. Temporary Deputy Speaker, because from the extension of time we are coming back to reduction of time, let us allow a few people to speak.

*(Loud consultations)*

The Anti-Doping Bill was done, I think, in the 11<sup>th</sup> Parliament, if I am not wrong. What the Chairman and the Government are trying to do is to improve it. If you allow me, Hon. Temporary Deputy Speaker, now that we agreed to pass the Tax Laws, I want to ask the National Treasury to make a commitment in line with the President's Address here from that Chair to Members of Parliament that we support the reopening of schools, both in infrastructure and bursaries. We want the Cabinet Secretary of the National Treasury and Planning to commit to send more money to the National Government Constituencies Development Fund kitty so that when schools open in January we are, at least, able to pay school fees and participate with Government in the construction of infrastructure.

The Anti-Doping (Amendment) Bill is key to our athletes, sportsmen and women. My advice to Hon. T.J. is not to be deterred. Marry more and the minimum tax is what he declares. He can do either avoidance of tax or do tax evasion. If he does tax evasion, he will be arrested. The best thing to do is tax avoidance. There are serious legal counsels here. Hon. Kaluma will help him on tax avoidance. Let him make sure he marries more. We want more people in Kenya. I support.

**An Hon. Member:** Put the Question.

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**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Members, order. I have confirmed that we have the requisite quorum in the House for purposes of making a decision. I therefore proceed to put the Question.

*(Question put and agreed to)*

*(The Bill was accordingly read the  
Third Time and passed)*

Hon. Members, I thank you for the work you have done for the people of Kenya for the whole of this year especially or particularly today for the sacrifice you have made for the nation. This is the work the people elected you to do.

I wish you a good time during the holidays, although the times are bad. I wish you a merry Christmas and a happy new year and stay alive.

Hon. Members, thank you.

### **ADJOURNMENT**

**The Temporary Deputy Speaker** (Hon. Christopher Omulele): Hon. Members, the time being 5.00 p.m., this House stands adjourned until Tuesday, 9<sup>th</sup> February 2021 at 2.30 p.m.

The House rose at 5.00 p.m.