



**REPUBLIC OF KENYA**

**THIRTEENTH PARLIAMENT**

**NATIONAL ASSEMBLY**

**THE HANSARD**

**VOL. III NO. 54**

## THE HANSARD

Tuesday, 25<sup>th</sup> June 2024

The House met at 9.30 a.m.

*[The Speaker (Hon. Moses Wetang'ula) in the Chair]*

### PRAYERS

**Hon. Speaker:** Hon. Members, welcome back after the weekend. We have quorum to transact business. I hope that the dignity and decorum that you displayed last week will carry on this week as you discharge your constitutional responsibilities to our country.

Clerk-at-the-Table.

### PAPERS

**Hon. Naomi Waqo** (Marsabit County, UDA): Hon. Speaker, I beg to lay the following Papers on the Table:

1. Sessional Paper No. 4 of 2024 on the National Alternative Dispute Resolution Policy from the Office of the Attorney-General.
2. Draft Salaries and Remuneration Commission (Remuneration and Benefits of State and other Public Officers) Regulations, 2024, and the Explanatory Memorandum and report on stakeholders' feedback, from the Salaries and Remuneration Commission.

Thank you.

**Hon. Speaker:** Thank you. Next Order.

### POINT OF ORDER

#### ALLEGED ABDUCTION OF MR. GABRIEL OGUDA

**Hon. Opiyo Wandayi** (Ugunja, ODM): On a point of order, Hon. Speaker.

**Hon. Speaker:** Hon. Wandayi.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Hon. Speaker, I rise under Article 93(2) of the Constitution.

**Hon. Speaker:** Just hold on, Hon. Wandayi. Take your seat. The documents laid by the Deputy Whip of the Majority Party have to be referred to the listed committees. The first Paper is referred to the Departmental Committee on Justice and Legal Affairs, and the second Paper to the Committee on Delegated Legislation.

Go ahead, Hon. Wandayi.

**Hon. Opiyo Wandayi** (Ugunja, ODM): I refer you to the provisions of Article 93(2) of the Constitution, very briefly. If you allow me, I will read it:

“The National Assembly and the Senate shall perform their respective functions in accordance with this Constitution.”

If you go further to Article 108(1) of the Constitution, it clearly provides that there shall be a Leader of the Majority Party and a Leader of the Minority Party. Article 108(3) goes further to say that the Leader of the Minority Party shall be the leader in the National Assembly of the second-largest party or coalition of parties. Finally, Article 108(4) provides the order of precedence in the National Assembly, which is obvious: The Speaker, the Leader of the Majority Party and then the Leader of the Minority Party.

Pursuant to those provisions, the Parliamentary Service Commission has proceeded to facilitate those offices, particularly the Office of the Leader of the Minority Party – which I am privileged to occupy as we speak. Part of the facilitation of that office is the enabling of the office to hire officers. As a matter of fact, the Commission has facilitated my Office to hire officers. In fact, it has hired officers for me to serve in the Office of the Leader of the Minority Party to enable that Office to perform its functions effectively. I believe that is the case with the Office of the Leader of the Majority Party and other offices in the National Assembly.

Hon. Speaker, one of the officers in my Office is the person holding the position of Policy Analyst. The Policy Analyst in the Office of the Leader of the Minority Party plays a very crucial role in enabling the holder of that Office to perform his function. On the eve of today's Sitting, specifically this morning at 2.20 a.m., I was called by the Policy Analyst in the Office of the Hon. Leader of the Minority Party, Mr. Gabriel Oguda. He called me under distress indicating that there were people who he referred to as policemen at his gate breaking into his compound.

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

The issues I am raising are serious, I request my brother to be patient. No sooner had he called me than I mobilised lawyers to attend to his situation. But in no time...

**Hon. Speaker:** Order, Hon. Members. I need to hear.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Hon. Speaker, 10 minutes after, Mr. Oguda called me, but my phone calls were jammed. I could not make or receive calls until about 6.30 a.m. this morning. In the ensuing period, those persons broke the gate of Mr. Oguda's compound, went further to break his door and abducted him. As I speak, we do not know the whereabouts of Mr. Oguda, who is an officer in the Office of the Hon. Leader of the Minority Party. He is an officer who is supposed to make our work possible. We do not take it lightly that this is happening on the eve of this very special day. To further explain, the persons who abducted Mr. Oguda are not known, even though in his phone call to me at 2.20 a.m., he indicated that they were policemen. We have looked in all police stations in Nairobi and its environs, but he is nowhere to be seen. We do not know whether they killed him or they are holding him somewhere incommunicado. We do not know.

Article 29 of the Constitution of the Republic of Kenya protects the right to freedom of every Kenyan citizen. Indeed, even the rights of arrested persons are protected in the Constitution in Article 49. Nobody is supposed to be arrested without being informed why they are being arrested. The Constitution goes further to provide for the rights of detained persons. If you are arrested and detained for whatever reason, you have a right to access the services of advocates or lawyers. Currently, the lawyers that I have assembled have been unable to access Mr. Oguda wherever he is. This cannot be treated as business as usual. It is in the same manner that someone can abduct officers assigned to the Office of the Hon. Speaker. That would be an affront to the independence of the institution of Parliament. Parliament is an independent institution and this

House is not complete without one side of the House. It is only complete with the Majority and the Minority sides.

**Hon. Speaker:** You have made your point.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Hon. Speaker, before I conclude, some of us have walked this journey and you know that this is not new to us. It will be unfortunate if this country was to regress to the dark old days which we have been accustomed to, and which some of us have been victims to. The trend of abductions of people by unknown people is now emerging in this country. This morning, some sources told me that a unit is being established in the police service that does not report to anybody. They are a law unto themselves. They are abducting Kenyans...

**Hon. Speaker:** Wind up.

**Hon. Opiyo Wandayi** (Ugunja, ODM): I am on a point of order.

*(Hon. Moses Sirma spoke off the record)*

**Hon. Opiyo Wandayi** (Ugunja, ODM): What is itching Hon. Sirma?

**Hon. Speaker:** Order, Hon. Members. Let him finish.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Can I allow him to prosecute my case? He seems to know more.

**Hon. Speaker:** Proceed. I cannot hear what you are saying. Clerk-at-the-Table, can you improve the sound system?

**Hon. Opiyo Wandayi** (Ugunja, ODM): I was in this House in the 12<sup>th</sup> Parliament when Hon. Members, especially some who are sitting on that side, were crying here over those abductions. I can tell you that the shoe could be on the other side of the foot. This is the same situation. What is good for the goose must certainly be good for the gander.

**Hon. Speaker:** Finish up.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Will I be right to request you to use your powers under the Constitution to compel whoever has abducted the officer in the Office of the Hon. Leader of the Minority Party, to produce him before we can proceed? Otherwise, this House will continue to be under siege. We cannot operate under intimidation. You cannot...

**Hon. Speaker:** Thank you. Hon. Leader of the Minority Party, you have made your point. Give him one minute to conclude. You are now making a speech instead of complaining.

**Hon. Opiyo Wandayi** (Ugunja, ODM): If anybody thought they could intimidate Members of Parliament, let me assure them that I can never be intimidated. You will never intimidate me.

**Hon. Speaker:** You have made your point. That is unnecessary extra material.

**Hon. Opiyo Wandayi** (Ugunja, ODM): On behalf of my coalition, I demand that the officer be released or worse still, be taken to court and charged with the offences he has committed.

**Hon. Speaker:** Thank you. Hon. Leader of the Majority Party.

**Hon. Kimani Ichung'wah** (Kikuyu, UDA): Thank you, Hon. Speaker. I think the issue being raised by the Hon. Leader of the Minority Party is an important matter that we should deal with. That is why I was pleading with my colleagues here to allow him to make his point. This is a House where we should all conduct ourselves with some decorum so that the Hon. Leader of the Minority Party makes his point. As he says, today it could be an officer serving in his office and tomorrow, it could be an officer serving in the office of Hon. Rindikiri or Hon. Kimani Ichung'wah. Therefore, none of us...

*(Several Hon Members stood up in their places)*

Hon. Speaker, protect me from Hon. Karemba and Hon. Kawanjiku, who are up on their feet making noise.

**Hon. Speaker:** Order, Hon. Karemba and other Hon. Members. Take your seats.

**Hon. Kimani Ichung'wah** (Kikuyu, UDA): As I was saying, none of us in this House would tolerate that kind of conduct that the Hon. Leader of the Minority Party has raised. I will be cautious to use words like “abductions” or “kidnap”. Probably, I could commit to first checking with the Inspector General of Police whether the police are holding the said officer and also to investigate what happened and who those particular people are. When I listened to Hon. Opiyo, it was also not clear to him whether those were policemen or otherwise. When this administration took over the reins of leadership in this country, President William Ruto committed that the days of Kenyans being abducted and killed and their bodies dumped in River Yala or River Tana, were behind us. I can assure you and the country that, that shall never happen again in this country. A situation where Kenyans are abducted and their bodies are later fished out from rivers will never happen. Hon. Speaker, if it were the police, not just officers of the Parliamentary Service Commission serving in offices would be targeted, even we as Members of Parliament, including those on this side of the coalition, would have fallen victim.

Many, even on this side of the coalition, have fallen victim to arrests, justifiably by the police. When the police arrest you, they book you into an Occurrence Book (OB) and lock you in an unknown police station. You will be produced in court or released if they have no reasons to charge you. Therefore, let us not create the impression that those of us working in Parliament and parliamentarians are immune to the law. None of us is immune to the law. All of us should and must be treated equally under the law regardless of whether we are Members of Parliament, or whether I am the Leader of the majority Party or Hon. Opiyo is the Leader of the Minority Party. If Hon. Opiyo and I run into problems with the law, the law will take its course. We must be arrested and produced in court in line with that law.

Hon. Speaker, let me commit that as soon as we are done, I will check with the Inspector-General (IG) of National Police Service whether the said officer, whose details I will get from Hon. Opiyo, is in the hands of the police. This will enable us to avoid speculations and many things we may be saying, including abduction, kidnaping and other things that are related to that. If he has been arrested by the police, we will get to know why he has been arrested, and with what offences he is being charged. That I can only confirm once we get in touch with the police.

Thank you, Hon. Speaker.

*(Loud consultations)*

**Hon. Speaker:** Order, Hon. Members. I have heard what the Leader of the Minority Party has said. He is right in the context of the Constitution and the law. I have also heard how the Leader of the Majority Party has responded. I am not privy to any of those facts. You know that you have immunity as Members of Parliament. Nobody can arrest or serve you with any court processes within the precincts of Parliament. Your staff will be protected under my watch. However, we will obviously not protect those who break the law because even as Members of Parliament, we are not above the law. If you commit any crime out there, the Hon. Speaker can only wish you well. But if they come to arrest you in Parliament, then he will stop it.

I will direct the Leader of the Majority Party to get in touch with the IG, find out about the officer working in the Office of the Leader of the Minority Party and report back to me within the next one or two hours. Hon. Wandayi, I will be able to communicate.

Thank you.

*(Loud consultations)*

Next Order.

## MOTION

### ALTERATION OF THE CALENDAR OF THE HOUSE

**Hon. Speaker:** Leader of the Majority Party.

**Hon. Kimani Ichung'wah** (Kikuyu, UDA): Hon, Speaker, I beg to move the following Motion:

THAT, pursuant to the provisions of Standing Order 28(4), this House, resolves to alter its Calendar for the Third Session (Regular Sessions), as adopted on Wednesday 14<sup>th</sup> February 2024 by varying the period for the Short Recess with respect to the second part of the session so that —

- (a) the Short Recess commences on Friday, 28<sup>th</sup> June 2024 and ends on Monday, 15<sup>th</sup> July 2024; and,
- (b) the House resumes Regular Sittings on Tuesday 16<sup>th</sup> July 2024 and ends on 8<sup>th</sup> August 2024 to continue with the Second Part of the Session.

Hon. Speaker, as you are aware, over the past one month, Members of this House have been very busy in committees and in plenary. They have been deeply engaged in the priority budget-making and budget-related business which we hope to conclude in the course of this week. As is customary, after the passage of the budget-related business, we usually take our short recess. However, as at the time we began this session, we were to close it the week after next week, on 5<sup>th</sup> July. We are bringing that forward by a week so that immediately we are done with the priority business at the end of this week, we will allow Hon. Members to have some time off for about two weeks. We also intend to balance the two sessions. We have been sitting for about four weeks. We will take a two-weeks break, and then resume for another four weeks as we have always done before we take the long recess in August.

This time, as you are aware, our National Constituencies Development Fund (NG-CDF) kitty has been enhanced by almost Ksh30 million. Therefore, Hon. Members will be required to go back and participate in the public participation of their NG-CDF proposals. This period offers you that opportunity to go and conduct public participation in your constituencies for the Financial Year 2024/2025 and NG-CDF proposals. This is important because I have just consulted with the Chairman of the National Government Constituencies Development Fund Committee, Hon. Musa Sirma, and he has told me that immediately after the short recess, we should cause our NG-CDF committees to start submitting their proposals in readiness for the next financial year's disbursement.

Hon. Members will also have an opportunity not only to spend a bit of time over those two weeks with their constituents and families, but also to prepare for the next session, which is the next four weeks after we resume, as it will also be vigorous.

Hon. Speaker, I do not think there is anything much more to add to the Motion. I beg to move and request the Leader of the Minority Party to second the Motion for agreement.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Hon. Speaker, I second. Even though we did not discuss this in the House Business Committee (HBC), the Leader of the Majority Party has explained to me. I think it is an innocent Motion. Therefore, I second it.

As I do so, I am happy with your directive to the Leader of the Majority Party on the issue that I raised earlier. I am very happy that in two hours' time, we shall get some feedback. However, I am also reminded that in addition to Oguda, there are other seven Kenyans who are also under abduction. Those are: Osama, Drey, Temper CR7, Harriette, Shad Kiprono, Franje and World Smith. Those are young Kenyans, basically Generation Zs, who are also missing.

**Hon. Speaker:** Are they also parliamentary staffers?

**Hon. Opiyo Wandayi** (Ugunja, ODM): No.

**Hon. Speaker:** They are not. Okay.

**Hon. Opiyo Wandayi** (Ugunja, ODM): They are patriotic Kenyans. Therefore, as the Leader of the Majority Party consults with the IG of Police, Mr. Koome, let him also come forth with the whereabouts of those other seven Kenyans.

**Hon. Speaker:** Pass on the names to the Leader of the Majority Party.

*(Applause)*

**Hon. Opiyo Wandayi** (Ugunja, ODM): Yes. Those are young Kenyans who are fighting for our rights and those of the downtrodden.

**Hon. Speaker:** Thank you.

**Hon. Opiyo Wandayi** (Ugunja, ODM): I second.

*(Hon. Antony Wainaina stood in his place)*

**Hon. Speaker:** Order, Hon. Member for Kieni. Take the nearest seat.

*(Hon. Adipo Okuome stood in his place)*

Order, Hon. Okuome, take your seat.

Hon. Members, you realise that the Leader of the Majority Party has moved the Motion as it appears on the Order Paper in an amended form; from resumption on 23<sup>rd</sup> July to 16<sup>th</sup> July.

*(Question proposed)*

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

**Hon. Speaker:** Can I put the Question?

**Hon. Members:** Yes.

**Hon. John Mbadi** (Nominated, ODM): On a point of order, Hon. Speaker.

**Hon. Speaker:** What is out of order, Hon. Mbadi?

**Hon. John Mbadi** (Nominated, ODM): Thank you, Hon. Speaker. I know this is a Procedural Motion and in ordinary circumstances, I would support it. But I oppose it. The reason being, we are at a critical moment in this country especially this week and possibly next week. We are the people's elected representatives. So, it is important for us to delay our recess to study what is going on in the country. If there is a requirement that we sit and make some adjustments, then we will be here to make them.

This will be irresponsible of us, when our young generation are out there in the streets protesting against some of the decisions we make. So, I do not see why we should break this week. Let us be here this week and the following week. If things calm down, then we can proceed on recess end of next week. I want to persuade this Hon. House not to be irresponsible and insensitive to the plight of Kenyans out there. Therefore, I oppose.

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

**Hon. Speaker:** Do I put the Question?

**Hon. Members:** Yes.

**Hon. Speaker:** Yes, Hon. Junet.

**Hon. Junet Mohammed** (Suna East, ODM): Thank you, Hon. Speaker, for giving me an opportunity. I have heard what Hon. Mbadi has said. In my view, now that we are dealing with a very important issue of the Finance Bill, I think it is important we go on recess so that we can go and explain to our people why some Members voted 'yes' and others 'no'. Let us go back to our constituencies and explain.

Hon. Speaker, I support the Motion.

**Hon. Speaker:** Order, Hon. Members.

*(Question put and agreed to)*

## **BILL**

### *First Reading*

THE ETHICS AND ANTI-CORRUPTION  
COMMISSION (AMENDMENT) BILL  
(National Assembly Bill No.11 of 2024)

*(The Bill was read a First Time and  
referred to the relevant Committee)*

**Hon. Speaker:** Next Order.

## **COMMUNICATION FROM THE CHAIR**

### GUIDANCE ON CONSIDERATION OF THE FINANCE BILL, 2024

**Hon. Speaker:** Order, Hon. Members. Order. Hon. Farah take your seat. Members on their feet, take your seats. Hon. Members, before we commence Order No.10, I wish to give the following communication on proposed amendments to the Finance Bill, 2024. Hon. Oluoch and Hon. Okello, take your seats.

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*



Hon. Members, this communication relates to the business appearing under Order No.10 in today's Order Paper, being Committee of the whole House on the Finance Bill (National Assembly Bill No.30 of 2024).

Hon. Members, you recall that on Wednesday, 19<sup>th</sup> June 2024, I guided all Members desirous of proposing amendments to the Bill to submit their amendments to the Office of the Clerk by 1.00 p.m., on Thursday, 20<sup>th</sup> June 2024. At the close of the submission period, 37 Members, including the Chairperson of the Departmental Committee on Finance and National Planning, on behalf of the Committee, had proposed amendments to the Bill.

Hon. Members, Article 114 of the Constitution provides that, in any instance, where a Motion makes provision for a matter listed in the definition of a Money Bill, the House may proceed only in accordance with the recommendations of the relevant committee, after taking into account the views of the Cabinet Secretary responsible for Finance. In this regard, and noting the importance of the various amendments received on the Bill, I directed the Clerk to convey the amendments to the National Treasury for the purpose of obtaining the views of the Cabinet Secretary, in line with Article 114 of the Constitution.

Hon. Members, pursuant to Standing Order 131, I also referred the proposed amendments to the Departmental Committee on Finance and National Planning, to consider the harmonisation of similar or related proposals that are made in respect to various clauses in the Bill and to report the outcome of the exercise.

This exercise is referred to as 'winnowing' in parliamentary terms. Hon. Members, I am informed that the Committee undertook the winnowing exercise yesterday, Monday, 24<sup>th</sup> June 2024. The Chairperson of the Committee has since briefed me on the harmonisation process. I am informed that during the winnowing process, the Committee did agree to yield the moving of various amendments to Members who had proposed similar amendments to the Bill at the appropriate time.

Based on the briefing and the recommendations received from the Cabinet Secretary responsible for Finance, Members will note the disclaimer, 'subject to provisions of Article 114 of the Constitution', appears under specific amendments in the Order Paper. Pursuant to the provisions of Article 114 of the Constitution and in keeping with previous guidance on this matter, I direct that the proposed amendments bearing the disclaimer, 'subject to provisions of Article 114 of the Constitution', will not be considered in the Committee of the whole House.

Additionally, I wish to convey that I have received notice that the following Members have formally withdrawn their amendments to the Bill, notwithstanding my approval or the position of the Committee during the winnowing process.

1. The Hon. Martin Peters Owino, MP;
2. The Hon. Beatrice Elachi, MP;
3. The Hon (Dr.) Makali Mulu, MP;
4. The Hon. Gathoni Wamuchomba HSC, MP;
5. The Hon. Millie Odhiambo, MP;
6. The Hon. Anthony Oluoch, MP;
7. The Hon (Eng) Paul Nzengu, MP;
8. The Hon. Samuel Atandi, MP;
9. The Hon. Caleb Hamisi, MP;
10. The Hon. Cliff Gisairo, MP;
11. The Hon. Irene Mayaka MP;

As I was starting the House, I have been brought the following:

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

12. The Hon. Robert Ngui Basil, MP; and,
13. The Hon. Joshua Kivinda Kimilu, MP.

For the guidance of the House, I note that arising from the winnowing process, a significant number of the proposals in the amendments formally withdrawn by the foregoing Members are either carried in the Committee's amendments or the amendments proposed by other individual Members.

The House is accordingly guided and I thank you.

**Hon. Opiyo Wandayi** (Ugunja, ODM): On a point of order, Hon. Speaker.

**Hon. Speaker:** Yes, Hon. Wandayi.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Thank you, Hon. Speaker. Of course, I appreciate your communication but you must also take cognisance of the huge number of amendments that have been dropped. It is good to put this in context for the benefit of the public, Hon. Speaker. As you can clearly see, those amendments that have been withdrawn emanated almost entirely from the Members of the Azimio Coalition. This was as a result of extensive deliberations and consultations that we had amongst ourselves. We came to this very painful decision to have those amendments withdrawn because prosecuting them was going to be an exercise in vain and one that was going to sanitise a process that we have since declared flawed.

**Hon. Speaker:** Order, Hon. Wandayi. Take your seat. Hon. Wandayi, that is an ambush. To begin with, the amendments that have been withdrawn are not yours. None of them belongs to you.

*(Hon. Patrick Makau stood on the gangway)*

Order Hon. Patrick Makau. Take your seat. Two, I have not received any communication from any Member withdrawing their amendments that they have asked you to speak on their behalf. Those are individual amendments; they are not amendments of the Minority Party neither are they amendments sponsored by anybody other than the Member individually. So, I want to encourage you, because you are always a very decent Leader of the Minority Party, not to go that route because I will not allow you.

Having directed you on the amendments and the withdrawals, out of 37, 13 have been withdrawn. I have been asked by Hon. Kajwang' that he wishes to withdraw his amendment formally. So, let me give him an opportunity to say so. The rest of the Members...

*(Loud consultations)*

Order. I can read through your minds. You want to make reckless political statements in the guise of amendments.

*(Loud consultations)*

Order. Any Member who wants to withdraw their amendments should write a letter and send it to my office. I will approve it immediately and the Clerk-at-the-Table will be notified. The only person who has asked me and I have acceded to his request is Hon. T.J. Kajwang'. He was gracious enough to walk to the Chair to say he left his letter in the office, but he can put his withdrawal on record. I give him that opportunity.

*(Applause)*

**Hon. T.J. Kajwang'** (Ruaraka, ODM): Hon. Speaker, I wish to withdraw my amendments. I want to express myself on the *Hansard* that my amendments stand withdrawn.

Thank you.

**Hon. Speaker:** Hon. Mbadi.

**Hon. John Mbadi** (Nominated, ODM): Thank you, Hon. Speaker. I want to thank you for giving me this one minute also on record that I had proposed an amendment to Clause 48 of the Bill. I wish to withdraw that amendment in line with the feelings of the country.

Thank you.

**Hon. Speaker:** Yes, Hon. Junet.

**Hon. Junet Mohamed** (Suna East, ODM): Hon. Speaker, in line with your guidance, I also had an amendment and I thank you for giving me this opportunity to withdraw it. But for the orderly business of the House, I want to bring to your attention that as a Minority group, we had a Parliamentary Group meeting yesterday, even if we have not communicated to you formally on that one you are right.

**Hon. Speaker:** I have received no communication.

**Hon. Junet Mohamed** (Suna East, ODM): You are right, Hon. Speaker. So, we have agreed that all the Minority Members will withdraw all their amendments. So, I want to give judicial notice to the Chair of the Committee who is going to run the affairs of the Committee of the whole House after you, that every Member should be accorded an opportunity to withdraw his or her amendment at the time the Chair raises the matter on the Floor of the House. That is the position. We are withdrawing all the amendments and reject the Bill in totality.

Thank you.

**Hon. Speaker:** Thank you. Your notice is not judicial; it is formal.

*(Laughter)*

Hon. Members, those of you who want to withdraw your amendments can do a hand-written withdrawal and send it over to my Chambers. I am recessing back to the Chamber; I will immediately approve and resend it to the presiding Member of the Speaker's Panel. On the same matter, those who do not want to write, remain in the Chamber and when your amendment is reached, simply stand up and say: "Hon. Chair, I beg to withdraw my amendment", and the matter ends there. It is as simple as that. We do not need to debate on this.

Hon. Senior Counsel.

**Hon. (Dr.) Otiende Amollo** (Rarieda, ODM): Thank you, Hon. Speaker. I stand under Standing Order 83. First, I appreciate your guidance. Let me allow the Commissioner to finish consulting you.

**Hon. Speaker:** Sorry! Start again.

**Hon. (Dr.) Otiende Amollo** (Rarieda, ODM): I appreciate your guidance on that matter and, indeed, it is the right of every Member to withdraw any amendment. I do not have an amendment because I took the position that you cannot amend a bad Bill.

Separately, Hon. Speaker, I raised to your attention the matter of dress code. Two weeks ago, I raised the issue of Hon. Didmus Barasa wearing a non-parliamentary hat and you deferred your ruling on advisement and since you deferred, now Hon. Moroto is also going in that direction.

Hon. Speaker, you know it is not just parliamentary, but I want you to take judicial or parliamentary notice that we on this side are dressed in black and I am happy you are also dressed

in black, Hon. Speaker. I think you are helping us mourn with the rest of Kenyans that we are in a very dark situation. May you on the matter of parliamentary dress code address the issue of Hon. Barasa and Hon. Moroto, find them grossly out of order, and throw them out for the rest of this Session.

Thank you, Hon. Speaker.

*(Laughter)*

**Hon. Speaker:** That is about the fourth time you have raised that, Hon. Otiende. Let us go on with the business. I will give a formal direction, maybe, tomorrow. Yes.

Hon. Atandi.

**Hon. Samuel Atandi** (Alego Usonga, ODM): Thank you, Hon. Speaker. I have been raising my hand to raise a matter which is similar to what Hon. Otiende has raised on dress code. There is a Nominated lady Member of Parliament who is not dressed properly and, to make the matters worse, she is also yellow in colour. So, most of us are not concentrating because of the way she is dressed.

*(Laughter)*

Hon. Speaker, I do not know her name, but she is there showing off her ....

**Hon. Speaker:** Which Member? Every Member here has a name. So, which Member? When Hon. Otiende Amollo spoke, he said Hon. Didmus and Hon. Moroto. So, who are you referring to?

**Hon. Samuel Atandi** (Alego Usonga, ODM): Hon. Speaker, I think her name is Hon. Trizah, something like that. She is yellow in colour and we cannot concentrate.

*(Laughter)*

**Hon. Speaker:** Which Member is that? Order, Hon. Members. I am not aware of any Member called something like that. Hon. Members, will you be upstanding so that we can go to the Committee of the whole House. Has the Order been called? Okay, hold on. Call the Order.

Hon. Members, will you be upstanding.

## COMMITTEE OF THE WHOLE HOUSE

*(Order for Committee read)*

*[The Speaker (Hon. Moses Wetang'ula) left the Chair]*

### IN THE COMMITTEE

*[The Chairlady (Hon. Gladys Boss) in the Chair]*

THE FINANCE BILL  
(National Assembly Bill No.30 of 2024)

*(Loud consultations)*

**Hon. Chairlady:** Order, Hon. Members. We are now in the Committee of the whole House to consider the Finance Bill (National Assembly Bill No. 30 of 2024).

*Clause 2*

**Hon. Chairlady:** The Chairman of the Departmental Committee on Finance and National Planning has an amendment.

**Hon. Kimani Kuria** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 2 of the Bill be amended—

- (a) in paragraph (a) in the proposed definition of “digital content monetisation” by inserting the words “and includes money earned from creative works.” immediately after the words “creative works”;
- (b) in paragraph (k) in the proposed definition of “royalty” by deleting the words “and includes the distribution of the software.” appearing in paragraph (b);
- (c) in paragraph (l) in the proposed definition of “donation” by inserting the words “and includes grants” immediately after the word “consideration”.

This Clause defines content creation and exempts from taxes all content creation that does not lead to digital monetisation. In simple language, this amendment makes better provisions for our content creators by making sure that the content they generate on online platforms that does not generate any income is exempted from taxes.

Secondly, this Clause defines royalties. We have seen an attempt to have cases that have been decided in court. An example is the Seven Seas Technologies Limited and Commissioner-General where Kenya Revenue Authority (KRA) lost a particular court case and then an attempt was made to amend it through the law. We have rejected this proposal which is in line with the Organisation for Economic Co-operation and Development (OECD) best practices.

With those remarks, I beg to move.

*(Question of the amendment proposed)*

**Hon. Chairlady:** Hon. Members, can we put the Question?

**Hon. Members:** Yes.

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

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

*(Clause 2 as amended agreed to)*

*Clause 3*

**Hon. Chairlady:** Mover of the Bill.

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

**Hon. Kimani Kuria** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 3 of the Bill be amended in the definition of “digital marketplace” by—

(a) by deleting paragraph (b) and substituting therefor the following new paragraph—

(b) delivery services;

(b) inserting the words “or consulting” immediately after the word “professional” in paragraph (d).

The proposed amendment seeks to amend the definition of “digital marketplace” in the item “Food Delivery Services” to include other delivery services. It further seeks to expand the definition of “digital marketplace” by broadening the definition of term “professional services” to include “consulting services”.

With those remarks, I beg to move.

*(Question of the amendment proposed)*

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

*(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)*

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

*(Clause 3 as amended agreed to)*

#### *Clause 4*

**Hon. Chairlady:** Chairman of the Departmental Committee on Finance and National Planning, move the amendment.

**Hon. Kimani Kuria** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended by deleting Clause 4.

This amendment seeks to reduce the time when foreign exchange losses can be claimed for tax purposes. We are reducing the period from five years to three years. The Committee listened to the stakeholders and recommended to reduce the time from three to five years. This will give businesses longer time to claim losses on their foreign exchange transactions.

*(Question of the amendment proposed)*

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

*(Clause 4 deleted)*

*(Clause 5 agreed to)*

Clause 6

**Hon. Chairlady:** Mover.

**Hon. Kimani Kuria** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended in Clause 6 –

(a) in paragraph (a) –

(i) by deleting subparagraph (i);

(ii) by deleting the words “forty-eight thousand shillings” appearing in subparagraph (ii) and substituting therefor the words “sixty thousand shillings”;

(b) in paragraph (b) by –

(i) deleting subparagraph (i) and substituting therefor the following–

(i) by deleting paragraph (f) and substituting therefor the following new paragraph–

(f) the first sixty thousand shillings on the value of meals served by the employer, whether the meals are supplied by the employer or not, within his premises to employees in a canteen or cafeteria operated or established by the employer or provided by a third party who is a registered taxpayer, whether the meals are supplied in the premises of the employer or the premises of the third party, shall be excluded in the calculation of his gains or profits subject to such conditions as the Commissioner may specify.

(ii) by deleting subparagraph (ii).

We are proposing to delete paragraph (a) as the provisions currently in the law are sufficient. This amendment seeks to increase the allowance that is given to employers when they give food to their employees. We are increasing the threshold from Ksh48,000 to Ksh60,000, so that we encourage employers to claim more when they provide food for the employees, not only when it is prepared at their premises, but also when they source it from other taxable entities.

With those remarks, 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)*

*(Clause 6 as amended agreed to)*

*(Clause 7 agreed to)*

Clause 8

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 8 of the Bill be amended in the proposed New Section 12 E –

- (a) By inserting the following subsection immediately after subsection (1) –  
(1A) For purposes of this Section, a non-resident person shall be considered to have significant economic presence where the user of the service is located in Kenya.
- (b) In subsection (2) by inserting the following new paragraph immediately after paragraph (b)–  
(c) A non-resident person providing digital services to an airline in which the government of Kenya has at least forty-five per cent shareholding;
- (c) In subsection (3) by deleting the words “twenty per cent” appearing immediately after the words “deemed to be” and substituting therefor the words “ten per cent”.

This is the digital platform tax. The proposed increase from 3 per cent to 20 per cent is too stiff. Therefore, we propose it be reduced to 10 per cent so that the increase is to 10 per cent.

*(Question of the amendment proposed)*

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

*(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)*

*(Clause 8 as amended agreed to)*

*Clause 9*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 9 of the Bill be amended –

- (a) In the proposed new section 12G—
  - (i) In the definition of “adjusted covered taxes” in subsection (5) by deleting the words “constituent entity” wherever they appear and substituting therefor the words “covered person”;
  - (ii) By deleting subsection (6).
- (b) By deleting the proposed new Clause 12H

It is important to report that Clause 9 includes section 12G.... Let me approach the Chair.

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*



**Hon. Chairlady:** Mover, you may move on with the other sub-clauses.

**Hon. Kuria Kimani** (Molo, UDA): Section 12G is a clean up to provide for covered persons. Clause 12H is the one that was providing for 2.5 per cent Motor Vehicle Tax. The Departmental Committee on Finance and National Planning proposed the deletion of this particular Clause. We said it lies in the wrong Act. You cannot amend the Income Tax Act to introduce a Motor Vehicle Tax.

Secondly, it is going to be non-progressive. The 2.5 per cent with a threshold of 100,000 would mean that those people who have a motor vehicle of more than Ksh4 million would pay less, in terms of percentage.

Also, this would have diverse effects on our insurance sector because most Kenyans take third-party insurance. Therefore, imposing an additional tax on that motor vehicle would be retrogressive and would cripple the insurance sector.

Additionally, commercial vehicles already pay an advance tax before they import the vehicle; therefore, that would amount to double taxation. It is also important to mention that out of the 131 Clauses we received for amendments, this was the most popular one. We agreed with the stakeholders that this needs to be deleted. We propose that this Clause be deleted and there be no introduction of motor tax in the Republic of Kenya.

**Hon. Chairlady:** Leader of the Majority Party, you wanted to say something on this?

**Hon. Kimani Ichung'wah** (Kikuyu, UDA): On a point of order, Hon. Chairlady.

**Hon. Chairlady:** Leader of the Majority Party, I can see you are on a point of order.

**Hon. Kimani Ichung'wah** (Kikuyu, UDA): I rise to support that particular amendment. I want to inform the country that this is the Motor Vehicle Tax that is now being proposed. Upon voting, it will be removed. I urge Members to support what the people of Kenya said that we remove the tax on motor vehicle.

I support.

*(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)*

**Hon. Junet Mohamed** (Suna East, ODM): On a point of order, Hon. Chair.

**Hon. Chairlady:** Unfortunately, Hon. Junet, we have already passed that amendment. Do you want to speak on something else? Go on with your point of order.

**Hon. Junet Mohamed** (Suna East, ODM): Hon. Chairlady, I can see the Chairman has proposed an amendment, that we remove the Motor Vehicle Tax. We believe it is too rigid and late. We are rejecting the Bill in totality. Put the Question!

*(Clause 9 as amended agreed to)*

*Clause 10*

**Hon. Chairlady:** Mover.

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 10 of the Bill be amended in paragraph (a) in the proposed paragraph (ae) by deleting the word “ten thousand” and substituting therefor the words “fifteen thousand” appearing in sub-paragraph (iii).

Hon. Chairlady, this is where we are increasing the amount of money the employees will be able to claim against their Pay As You Earn (PAYE) for post-retirement medical Insurance Scheme. This is a big for salaried people who want to save for their post-retirement medical scheme. We are proposing to increase from the limit of Ksh10,000 to Ksh15,000.

We have seen how retirees rely on their children for their medical insurance. Therefore, this proposal is to increase the amount of money that you will be allowed to claim from your PAYE, when you save for your post-retirement scheme by increasing it from Ksh10,000 to Ksh15,000. This is a big win to the salaried Kenyans of this country who would like to start contributing towards their post-retirement medical scheme.

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

*(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)*

*(Clause 10 as amended agreed to)*

*(Clause 11 agreed to)*

#### Clause 12

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chair, I beg to move:

THAT, Clause 12 of the Bill be amended in the proposed new Clause 18G by inserting the following new subsection immediately after subsection (4)—

(5) The Cabinet Secretary may make regulations to give further effect to the provisions of this section.

This is to provide that where advance pricing agreements have been made with the Kenya Revenue Authority, they will have to provide regulations. This is in line with the best multi-national practices of OECD countries globally. With that, I beg to move, Hon. Chair.

*(Question of the amendment proposed)*

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

*(Clause 12 as amended agreed to)*

*(Clauses 13, 14, 15, 16, 17 and 18 agreed to)*

*Clause 19*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chair, I beg to move:

THAT, Clause 19 of the Bill be amended in the proposed new section 34 by inserting the following new subsection immediately after subsection (2)—

(3) In this section, ‘person’ does not include a partnership.

Hon. Chair, this amendment seeks to clarify that a person does not include a partnership. This was inadvertently left out in the proposal to delete section 34.

With that, I beg to move, Hon. Chair.

*(Question of the amendment proposed)*

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

*(Clause 19 as amended agreed to)*

*Clause 20*

**Hon. Chairlady:** The Mover of the amendment is Hon. Makau. Is Hon. Makau present? I can neither see Hon. Makau nor his request on intervention. Hon. Members, in the absence of the Mover, the amendment is dropped.

*(Proposed amendment by Hon. Patrick Makau dropped)*

Chairperson of the Departmental Committee on Finance and National Planning, you can now move your amendment to Clause 20.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 20 of the Bill be amended in paragraph (a) by inserting the following new paragraph immediately after paragraph (s)—

(t) sale of scrap metal.

This is aimed at expanding our tax base to make sure that more people contribute to our tax blanket so as not to overburden the few that are already tax compliant.

*(Question of the amendment proposed)*

**Hon. Chairlady:** Hon. Members, I can see it is the mood of the House that I put the Question.

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

*(Clause 20 as amended agreed to)*

*(Clauses 21 and 22 agreed to)*

*(Loud consultations)*

Hon. Members, Order! Hon. Members, you are out of order. Allow us to proceed with the proceeding as per the procedures approved in the Standing Orders.

Mover, you may proceed.

*Clause 23*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 23 of the Bill be amended—

(a) by deleting paragraph (a);

(b) by deleting paragraph (b);

(c) in paragraph (d) by deleting the proposed new paragraph 53 and substituting therefor the following new paragraph—

53. Payment of pension benefits from a registered pension fund, registered provident fund, registered individual retirement fund, public pension scheme or National Social Security Fund, upon attainment of the retirement age determined in accordance with the rules of the fund or the scheme:

Provided that this exemption shall also apply to:

(a) payment of gratuity or other allowances paid under a public pension scheme;

(b) payment of a retirement annuity; or

(c) withdrawals from the fund prior to attaining the retirement age due to ill health or withdraws from the fund after the twenty years from the date of registration as a member of the fund.

(d) by deleting paragraph (e);

(e) by deleting paragraph (g).

This deletion retains the exemption of amateur sporting association from Income Tax to support investment in the sector as advised and to nurture and support local talents.

*(Loud consultations)*

**Hon. Chairlady:** What is the issue, Chairperson?

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, to save time, let me move deletion of paragraph (a) on retaining tax exemptions on amateur sports, deletion of paragraph (b) providing for exemption of Income Tax of registered trusts and further deletion of paragraph (d) so that contributions of civil servants to public pension schemes will now be exempt from taxation.

*(Applause)*

*(Question of the amendment proposed)*

*(Question, that the words 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)*

*(Clause 23 as amended agreed to)*

*(Clause 24 agreed to)*

*Clause 25*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 25 of the Bill be amended in paragraph (b)—

(a) in subparagraph (ii) (C) by inserting the following new subparagraph immediately after the proposed new subparagraph (v)—

(w) in respect of interest arising from a bond, note or other similar security that has a maturity of at least three years and used to raise funds for infrastructure and other social services, five per cent;

(b) by deleting the expression “item (i)” appearing in subparagraph (iii) (B) (Ab) and substituting therefor the expression “item (ii);

(c) by deleting the proposed paragraph 15 in subparagraph (v).

(d) by inserting the following new subparagraph immediately after subparagraph (v) appearing in subparagraph (ii) (C)—

(w) in respect of the sale of scrap metal, two per cent of the gross amount.

*(Question of the amendment proposed)*

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

*(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)*

*(Clause 25 as amended agreed to)*

*Clause 26*

**Hon. Chairlady:** Mover of the Bill.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended in Clause 26 by—

(a) deleting paragraph (b) and substituting therefor the following new paragraph—

(b) by deleting paragraph 1(3);

(b) by deleting the expression “an individual” and substituting therefor the expression “an individual,” in paragraph (c).

This seeks to correct grammatical and referencing error in the Bill.

*(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)*

*(Clause 26 as amended agreed to)*

*(Clauses 27, 28 and 29 agreed to)*

#### Clause 30

**Hon. Chairlady:** Mover of the Bill.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 30 of the Bill be amended by deleting the proposed subsection (5) and substituting therefor the following new sub-section-

(5) The time supply for exported goods shall be the time when the certificate of export or such other equivalent export document has been issued by Customs.

This proposed amendment seeks to define time of supply where various documents are declared during exportation of goods and where it is unclear what export confirmation documents means. This amendment provides for clarity on which documents should be submitted at Customs during export of goods.

*(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)*

*(Clause 30 as amended agreed to)*

#### Clause 31

**Hon. Chairlady:** Mover of the Bill.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 31 of the Bill be amended in paragraph (a)—

(a) by inserting the following new subparagraph immediately after subparagraph (iii)—

(iv) by inserting the following new paragraph immediately after paragraph (e)—

(ea) in the case of a taxable supply that is zero-rated or exempted, such excess arose on account of permanent credit position in favour of a registered person due to the difference between the rate applicable on the 1<sup>st</sup> July 2022, and a lower rate of tax and that such credit position existed on the date that the taxable supply became zero-rated or exempted:

Provided that notwithstanding the provisions of subsection (5), a registered person who incurred such a credit shall apply to the Commissioner for relief within six months after the commencement of this provision.

This provides that exemption will be made by the Commissioner for excess taxes that are paid before 1<sup>st</sup> July 2022.

*(Question of the amendment proposed)*

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

*(Clause 31 as amended agreed to)*

*(Clauses 32 and 33 agreed to)*

*Clause 34*

**Hon. Chairlady:** I will give the first Mover, Hon. Leah Sankaire.

**Hon. Leah Sankaire** (Kajiado County, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 34 of the Bill is amended by inserting the following new paragraph immediately after paragraph (T) —

(Ta) by inserting the following new paragraphs immediately after paragraph 81—

81A. Pla Bio Plastic Film of tariff number 3920.10.99.

81B. Pla Bio Plastic Film of tariff number 3920.79.10.

81C. Airlaid paper of tariff number 4818.89.00.

81D. Release paper without gum of tariff 4811.49.00

81E. Release paper with gum of tariff 4811.49.00.

81F. Construction glue (Hot melt) of tariff 3506.99.00.

81G. Positioning glue (Hot melt) of tariff 3506.99.00.

81H. Tissue Bio Sap Sheet (65mm) of tariff 4818.89.00.

81I. Adhesive structural of tariff 3506.99.00.

81J. Bio pouch (10pads pack) of 3920.69.99.

81K. Airlaid tissue paper of tariff 4818.90.00

My request is for the inclusion of biomaterials on the list of tax-exempt goods. Those are biomaterials for the production of sanitary towels which are environmentally friendly. The benefits of using compostable sanitary towels are that the biomaterials are processed from a bamboo tree and this provides for the composability after a period of between three weeks to one month depending on the reagent used. This makes them environmentally friendly. The bamboo tree has an antibacterial component that prevents any form of irritation or infection on the girls or users. This makes it suitable for our girls due to the long hours they spend in class. The bio sap used locks in the liquid preventing any form of wetness giving a high-quality comfortable pad that offers long-lasting protection from leaks.

**Hon. Chairlady:** The Chairperson of the Departmental Committee on Finance and National Planning.

Hold on, let me propose the Question first.

*(Question of the amendment proposed)*

I give the Chairperson of the Departmental Committee on Finance and National Planning a chance to contribute to that.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, during winnowing, we did agree with Hon. Leah on zero-rating this local manufacture of biodegradable sanitary towels. The Committee also proposes deletion of paragraphs H, I, J and K. This will make sure that we zero rate all raw materials that are used for local manufacturing of diapers and sanitary towels. Further, we provide for exemption from taxation on all diapers and sanitary towels in this country.

This particular clause provides for zero-rating of local manufacture of fertiliser and all micro nutrients and fodder feeds used to add value to our fertiliser, zero rating tea packaging materials, mosquito repellents, materials used to locally assemble stoves, mobile phones and electric motorcycles. This is to make sure that we remain marketable as a country and that we support manufacturing in the Republic of Kenya. We are going back to zero rating tax on bread and this will mean that ordinary bread, gluten and unleavened bread will remain zero-rated. Therefore, no taxes will be increased on bread.

**Hon. Chairlady:** Hon. Member for Kinangop, Hon. Thuku Kwenya.

**Hon. Kwenya Thuku** (Kinangop, JP): Hon. Chairlady, I rise to support this amendment by the Chairlady of Kenya Women Parliamentary Association (KEWOPA). We are trying to encourage local manufacturing and once we exempt raw materials from tax we will create employment.

Thank you.

**Hon. Chairlady:** The Hon. Leader of the Majority Party.

**Hon. Kimani Ichung'wah** (Kikuyu, UDA): Thank you Hon. Chairlady. I rise to support.

Kenyans had expressed their reservations about taxation on bread. The Committee listened and there will be no tax on bread. Kenyans also expressed their reservation on VAT on diaspora remittances, money transfers and all those taxes are now removed. There will be no taxation on bread and remittances. Yesterday, I saw a beautiful young lady in Washington DC demonstrating outside the Kenyan Embassy. She was claiming that there was a VAT on remittances that had been sneaked into this Bill. I wish to inform Kenyans in the Diaspora including the beautiful lady, Purity



Mwamoyo, that the lies, misinformation, disinformation and political propaganda that have been peddled around this Bill is now dispelled by those amendments.

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

**Hon. Chairlady:** Hon. Members, I now give the Chairperson of the Departmental Committee on Finance and National Planning to also move an amendment on Clause 34.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, we have made very good progress. We are done with the VAT Act and now we are in the Excise Duty Act.

Hon. Chairlady, I beg to move:

THAT, Clause 34 of Bill be amended-

(a) in paragraph (a) (i) (A)–

(i) by deleting paragraph (Aa);

(ii) by deleting paragraph (Ab);

(iii) by deleting paragraph (Ac);

(iv) by deleting paragraph (Ad);

(b) in paragraph (a)(i) in item (A), by inserting the following new items immediately after item (Ad)–

(Ae) by deleting tariff number “0402.21.00” and the corresponding tariff description;

(Af) by deleting tariff number “0402.29.00” and the corresponding tariff description;

(Ag) by deleting tariff number “0402.91.00” and the corresponding tariff description;

(Ah) by deleting tariff number “0402.99.00” and the corresponding tariff description;

(b)by deleting paragraph(a) (i) (B);

(c)by inserting the following new paragraph immediately after paragraph (B)–

(Ba) by deleting paragraph 51;

(d)by deleting paragraph (a) (i) (C);

(e)in paragraph (a) (i) (D) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;

(f) by deleting paragraph(a) (i) (E );

(g)by deleting paragraph(a) (i) (F);

(h)by deleting paragraph (a) (i) (G);

(i)by deleting paragraph (a) (i) (H);

(j)by deleting paragraph (a) (i) (I);

(k)by deleting paragraph(a) (i) (J);

(l)by deleting paragraph (a) (i) (K);

(m)by deleting paragraph (a) (i) (L)

(n) by deleting paragraph (a) (i) (M);

(o)by deleting paragraph (a) (i) (N);

(p)by inserting the following new paragraph immediately after paragraph (N)–

(Na) by deleting paragraph 109;

(q)by deleting paragraph (a) (i) (O);

(r)by inserting the following new paragraph immediately after paragraph (O)–

(Oa) by deleting paragraph 112;

(s)by deleting paragraph (a) (i) (S) and substituting therefor the following new paragraph–

(S) by deleting paragraph 145 and substituting therefor the following new paragraph–

145. Taxable goods, inputs and raw materials imported or locally purchased by a company which is incorporated for purposes of undertaking the manufacture of human vaccines and whose capital investment is at least ten billion shillings, subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health.

(t)by deleting paragraph (a) (i) (U) and substituting therefor the following new paragraph–

(U) by inserting the following new paragraphs immediately after paragraph 148–

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

150. Imported mosquito repellent.

151. Micronutrients, foliar feeds and bio-stimulants of Chapter 38.

152. The supply of imported motorcycles of tariff heading 8711.60.00.

153. Imported bioethanol vapour (BEV) Stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).

154. All imported inputs and raw materials supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary for the time being responsible for agriculture.

155. Imported Agricultural pest control products.

156. Inputs or raw materials (either produced locally or imported) supplied to pharmaceutical manufacturers in Kenya for manufacturing medicaments as approved from time to time by the Cabinet Secretary in consultations with the Cabinet Secretary responsible for matters relating to health.

(u)in paragraph (b)–

(i)by deleting subparagraph (i) (A);

(ii)by deleting subparagraph (i) (B);

(iii)by deleting subparagraph (i) (C);

(iv)by deleting subparagraph (i) (D)

(v) by deleting subparagraph (i) (E);  
 (vi) by deleting subparagraph (i) (F);  
 (vii) by deleting subparagraph (i) (G);  
 (viii) by deleting subparagraph (iii);  
 (ix) by deleting (iv) and substituting therefor the following new subparagraph-

(iv) in paragraph 18 by deleting the words “excluding helicopters of tariff number 8802.11.00 and 8802.12.00”;

(x) by inserting the following new sub-paragraphs immediately after sub-paragraph (iv)-

(iva) by deleting paragraph 19;

(ivb) by deleting paragraph 20;

(xi) by deleting subparagraph (v);

(xii) by inserting the following new sub-paragraph immediately after sub-paragraph (v)-

(va) by deleting paragraph 25;

(xiii) by deleting subparagraph (vi);

(xiv) by deleting subparagraph (vii);

(xv) by deleting subparagraph (viii) and substituting therefor the following sub-paragraph-

(viii) by paragraph 34 and substituting therefor the following new paragraph-

34. Taxable services imported or locally purchased by a company which is incorporated for purposes of undertaking the manufacture of human vaccines and whose capital investment is at least ten billion shillings, subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health.

(xvi) in subparagraph (ix) by inserting the following new proviso-  
 Provided that this paragraph shall only apply where the business is owned by a company in which—

(a) the government owns more than fifty one percent of the total shares of the company; or

(b) the government and the members of the public combined own more than fifty one percent of the total shares of the company, subject to approval of the Cabinet Secretary for the National Treasury.

This is going to provide a reprieve for many young people who are borrowing across our digital platforms. They will be exempted from the excess interest they pay on this platform.

With that 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)*

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

*(Clause 34 as amended agreed to)*

*Clause 35*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Thank you, Hon. Chairlady, I beg to move:

THAT, the Bill be amended in Clause 35 by-

- (a) by deleting paragraph (a);
- (b) by deleting paragraph (b) and substituting therefor the following new paragraph-
  - (b) by deleting paragraph 16 and substituting therefor the following new paragraph;
    - 16. Locally manufactured inputs and raw materials supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary for the time being responsible for agriculture.
- (c) by deleting paragraph (c);
- (d) by deleting paragraph (d);
- (e) by deleting paragraph (e);
- (f) by deleting paragraph (f);
- (g) by deleting paragraph (g) and substituting therefor the following new paragraph-
  - (g) in paragraph 30 by inserting the words “locally assembled” immediately before the word “motorcycles”
- (h) by deleting paragraph (h) and substituting therefor the following new paragraph-
  - (h) in paragraph 31 by inserting the words “locally assembled immediately before the words “electric bicycles”
- (i) by deleting paragraph (i);
- (j) by deleting paragraph (j) and substituting therefor the following new paragraph-
  - (j) in paragraph 33 by inserting the words “locally assembled” immediately before the words “electric buses”;
- (k) by deleting paragraph (k);
- (l) by inserting the following new paragraph immediately after paragraph (k)-
  - (l) by inserting the following new paragraphs immediately after paragraph 35-
    - 36. Locally manufactured mosquito repellent.
    - 37. Locally manufactured tea packaging material.

38. Locally manufactured bioethanol vapour (BEV) Stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).
39. Materials for the production of transformers and transformer parts.

*(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)*

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

**Hon. Members:** Reject the Bill!

*(Clause 35 as amended agreed to)*

*New Clause 33A*

**Hon. Chairlady:** Hon. Chairman.

**Hon. Kuria Kimani (Molo, UDA):** Thank you, Hon. Chairlady, I beg to move:

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

Amendment of section  
65 of Cap. 476.

33A. Section 65 of the Value Added Tax Act is amended by inserting the words “and exported goods” immediately after the words “imported taxable goods”.

*(The new clause was read a First Time)*

**Hon. Chairlady:** Hon. Chairman, move the Second Reading of the new clause.

**Hon. Kuria Kimani (Molo, UDA):** I beg to move that the new clause 33A be now read a Second Time.

*(Hon. Raphael Wanjala spoke off the record)*

**Hon. Chairlady:** Hon. Wanjala, you cannot have a point of order when the clause has not even been moved.

*(Question, that the new clause be read a Second Time, proposed)*

*(Question, that the new clause be read a Second Time, put and agreed to)*

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

*(Question, that the new clause be added to the Bill, put and agreed to)*

**Hon. Members:** Reject the Bill! Reject the Bill!

*(Loud consultations)*

**Hon. Chairlady:** Hon. Wanjala, what is your point of order? You are not being given an opportunity.

*Clause 36*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Thank you, Hon. Chairlady, I beg to move:

THAT, the Bill be amended by deleting Clause 36 and substituting therefor the following new clause:

36. Section 2 of the Excise Duty Act is amended –

(a) in subsection (1) by inserting the following new definition in the proper alphabetical sequence-

“digital lender” means person holding a valid digital credit providers licence issued by the Central Bank of Kenya;

(b) by inserting the following new subsection immediately after subsection (2)-

(3) In this Act, goods shall be classified by reference to the tariff codes set out in Annex I to the Protocol on the Establishment of the East African Community Customs Union and interpreting that Annex, the general rules of interpretation set out the Annex shall apply.

Hon. Chairlady, this provides reprieve for our digital lenders especially our young people who borrow from digital lending space.

*(Question of the amendment proposed)*

**Hon. Raphael Wanjala** (Budalangi, ODM): On a point of order, Hon. Chairlady.

**Hon. Chairlady:** Hon. Wanjala, what is your point of order? Tell your team to allow you to speak.

**Hon. Raphael Wanjala** (Budalangi, ODM): Thank you, Hon. Chairlady.

*(Hon. Shakeel Shabir carried a placard in the House)*

**Hon. Chairlady:** Hon. Members, be orderly.

**Hon. Raphael Wanjala** (Budalangi, ODM): Hon. Chairlady, you have seen what has happened in the House. Hon. Shakeel Shabbir was very orderly, just carrying a placard. How can the Orderlies grab and mishandle an honourable Member in the House who was not violent and

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

neither fighting anybody? You want to allow that? *Kwa nini mnatufanya namna hiyo?* You are very stupid! Why are they handling Members like that?

**Hon. Chairlady:** Hon. Wanjala, I have heard you. Yes, the Member was out of order. You cannot picket in the House. You can picket outside the precincts of Parliament.

Let us proceed.

*(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)*

*(Clause 36 as amended agreed to)*

**Hon. Members:** Reject the Bill!

*(Clauses 37 and 38 agreed to)*

*(Hon. Members sang in the House)*

**Hon. Chairlady:** Hon. Members, you are out of order. You cannot sing in the House.

*(Clauses 37 and 38 agreed to)*

*Clause 39*

**Hon. Chairlady:** Mover.

**Hon. Kimani Kuria** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 39 of the Bill be deleted.

This is a deletion of this provision. This Committee recommends that manufacturers be allowed to deduct excise duty on their raw materials so that we can continue to make our locally manufactured goods competitive in Kenya and the region.

With that, I beg to move, Hon. Chairlady.

*(Question of the amendment proposed)*

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

*(Clause 39 deleted)*

**Hon. Chairlady:** Hon. Members, Clause 39 had two other amendments by Hon. Wakili and Hon. Ngusya. Since the amendment by the Departmental Committee on Finance and National Planning has been carried then, their amendments fall.

*(Proposed amendment by Hon. Wakili Edward dropped)*

*(Proposed amendment by Hon. Charles Nguna dropped)*

The next one.

*(Clause 40 agreed to)*

*Clause 41*

**Hon. Chairlady:** Mover, proceed.

**Hon. Kimani Kuria:** Hon. Chairlady, I beg to move:

THAT, Clause 41 of the Bill be amended by deleting the words “five working days” and substituting therefor the following new words “by the fifth day of the following month”

There was a provision that excise duty be paid within 24 hours but the manufacturers dealing with alcoholic beverages said this would lead to an additional cost for working capital. Therefore, we recommend...

**Hon. Chairlady:** Hold on, Hon. Chairperson. I have noticed that there was an amendment by Hon. Ngusya to delete and substitute the entire clause. So, let us allow Hon. Ngusya and then we come back to you. Hon. Ngusya are you ready? Okay, he is not here. Therefore, his amendment is dropped. So, you may proceed, Hon. Chairperson.

*(Proposed amendment by Hon. Charles Nguna dropped)*

**Hon. Kimani Kuria** (Molo, UDA): Thank you, Hon. Chairlady. I was moving Clause 41 which was requiring manufacturers of alcoholic beverages to remit their excise duty within 24 hours. This was seen as very detrimental to their working capital. The Committee proposed an amendment to this clause so that excise duty is paid in the fifth day of the following month, therefore, releasing working capital to those manufacturers so that they can continue doing their business of manufacturing and employing our young people.

*(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)*

*(Clause 41 as amended agreed to)*

**Hon. Chairlady:** Hon. Oundo, Member for Funyula had an amendment also. Since the Departmental Committee on Finance and National Planning’s amendment has been carried, that one falls. Let us proceed.

*(Proposed amendment by Hon. (Dr.) Ojiambo Oundo dropped)*



## Clause 42

**Hon. Chairlady:** Mover.

**Hon. Kimani Kuria:** Hon. Chairlady, I beg to move:

THAT, Clause 42 of the Bill be amended-

(a) in paragraph (a) (i) -

(i) by deleting item (A);

(ii) by deleting item (B) and substituting therefor the following new items—

(B) by deleting the tariff description “Imported cartons, boxes and cases of corrugated paper or paper board and imported folding cartons, boxes and case of non-corrugated paper or paper board and imported skillets, free-hinge lid packets of tariff heading 4819.10.00, 4819.20.10 and 4819.20.90” and corresponding rate of excise duty and substituting therefor the following new tariff description and corresponding rate of excise duty—

Imported cartons, boxes and cases of corrugated paper or paper board and imported folding cartons, boxes and case of non-corrugated paper or paper board and imported skillets, free-hinge lid packets of tariff heading 4819.10.00, 4819.20.10 and 4819.20.90, but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin.	25% or sh. 200 per kilogramme, whichever is higher
--	--

(iii) by inserting the following new items immediately after item (B)—

(BA) in the description of “Imported Glass bottles (excluding imported glass bottles for packaging of pharmaceutical products)”, by deleting the corresponding rate and substituting therefor the following rate of excise duty “35% or shs 16000 per tonne, whichever is higher”;

(BB) in the item of description “Motor vehicles of tariff heading 87.02, 87.03 and 87.04”, by inserting the following new item immediately after item (i)—  
(ia) locally assembled electric vehicles.

(BC) by inserting the following items immediately after the item of description “Imported cartons, boxes and cases of corrugated paper or paper board and imported folding cartons, boxes and case of non-corrugated paper or paper board and imported skillets, free-hinge lid packets of tariff heading 4819.10.00, 4819.20.10 and 4819.20.90” –

Description	Rate of excise
Printed paper or paperboard of tariff heading 4811.41.90 or 4811.49.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin.	25% or sh. 150 per kilogramme, whichever is higher

(BD) by deleting the item of description “Imported plates of plastic of tariff heading 3919.90.90, 3920.10.90, 3920.43.90, 3920.62.90 and 3921.19.90” and the corresponding rate and substituting therefor the following new item—

Imported plates of plastic of tariff heading 3919.90.90, 3920.10.90, 3920.43.90, 3920.62.90 and 3921.19.90 but excluding those originating from East African Community	25% or sh. 75 per kilogramme,
--	-------------------------------

Partner States that meet the East African Community Rules of Origin whichever is higher.

(BC) by deleting the item of description “Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00” and the corresponding rate and substituting therefor the following new item—

Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin	25% or sh. 150 per kilogramme, whichever is higher.
---	---

(iv) by deleting item (C);

(v) by deleting item (D) and substituting therefor the following new paragraph-

(D) in the description of “Imported eggs of tariff heading 04.07” by inserting the words “excluding fertilised eggs for incubation imported by licenced incubators”;

(vi) by deleting item (E);

(vii) by deleting item (F);

(viii) by deleting item (G);

(ix) by inserting the following new item immediately after item G—

(GA) by deleting the description “Imported pasta of tariff 1902 whether cooked or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared” and the corresponding rate of excise duty.

(x) in item (H) by deleting the expression “shs.275.55 per kg” and substituting therefor the expression “shs.85.82 per kg”;

(xi) in item (J) by inserting the following proviso

Provided that, Beer, cider, perry, mead, opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages manufactured by licensed small independent brewers shall be subject to the rate of “Shs 10 per centilitre of pure alcohol;

(xii) in item (K) by deleting the expression “shs.16 per centilitre of pure alcohol” and substituting the following “shs.10 per centilitre of pure alcohol”;

(xiii) by inserting following new descriptions and the corresponding rates immediately after the item of tariff description “3906.90.00 imported emulsion B.A.M” –

Description	Rate of Excise Duty
3907.99.00 Imported Saturated polyester	20%
3905.21.00 Imported polymers of vinyl acetate/vinyl esters	20%
3903.90.00 Imported emulsion-styrene acrylic	20%

(xiv) by deleting item (P);

(xv) by inserting the following items of description and the corresponding rate of excise duty immediately after item (P)-

<i>Description</i>	<i>Rate of Excise Duty</i>
Imported Electric transformers and parts of tariff codes 8504.10.00,8504.21.00,8504.22.00,8504.23.00,8504.31.00, 8504.32.00, 8504.34.00,8504.90.00	25%
Imported printing ink of tariff 3215.11.00 and 3215.19.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin	15%
Imported Sanitary ware of tariff 6910.10.00	35% of customs value or Shs.100 per kg
Imported Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked of tariff 7005	35% of custom value or Shs.200 per kg
Imported ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics of tariff 6907	35% of custom value or Shs.300 per kg
Molasses resulting from the extraction or refining of sugar of tariff no. 1703	44,250 per tonne
Provided that the excise duty shall not be imposed where eighty per cent of the molasses produced by a person is transferred to a manufacturer of ethanol licensed in Kenya	
(xvi) by deleting item (Q);	
(b) in paragraph (b)—	
(a) by deleting subparagraph (ii);	
(b) by deleting subparagraph (iii);	
(c) in subparagraph (iv) by deleting the expression “twenty per cent” and substituting therefor the expression “fifteen per cent”;	
(d) in subparagraph (v) by deleting the expression “twenty per cent” and substituting therefor the expression “fifteen per cent”;	
(e) in subparagraph (vi) by deleting the expression “twenty per cent” and substituting therefor the expression “fifteen per cent”;	
(c) by inserting the following new paragraph immediately after paragraph (b)-	
(c) in Part III by inserting the following new definition in the proper alphabetical sequence-	

“Small Independent brewer means manufacturers of beer, cider, perry, mead, opaque beer, wine and fortified wines and mixtures of fermented beverages with non-alcoholic beverages manufactured whose annual production volume does not exceed 150,000 litres per month.

Hon. Chairlady, Clause 42 has several amendments, but I want to pick out two main ones. It is seeking to change the way taxes are done on our alcoholic beverages to be based on alcohol volume. This is meant to save our young people from the illicit brews in this country, and in line with world best practices.

In addition, it is proposing to tax cigarettes that are filtered the same way as those which are non-filtered. This is to ensure that cigarette smoking which is a major cause of cancer in this

country become expensive. Therefore, we are using sin tax to make sure we continue to keep our young people safe and healthy. So, the non-filtered cigarettes that are very harmful to the human body become expensive.

This proposal to delete the introduction of excise duty on vegetable oils is in line with ensuring that we retain the cost-of-living low by making sure there is no increase in taxation on food items.

*(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)*

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

**Hon. Chairlady:** Hon. Members, I want to notify you that Hon. Kaluma has an amendment to the same clause. I will give him an opportunity if he is here. Okay, he is not here.

**Hon. Members:** He is here.

**Hon. Chairlady:** Hon. Kaluma you had an amendment on Clause 42. Okay, it seems he does not wish to speak to it.

*(Proposed amendment by Hon. Peter Kaluma dropped)*

We also have Hon. Wangwe but he is not desirous to speak or is absent.

*(Proposed amendment by Hon. Emmanuel Wangwe dropped)*

There is also an amendment by Hon. Mwenje but he gave a formal withdrawal letter. I will allow him to comment.

**Hon. Mark Mwenje** (Embakasi West, JP): Thank you, Hon. Chairlady. I want to withdraw the amendment. In solidarity with all the Kenyans out there and Generation Z, I withdraw my amendment and reject the Finance Bill, 2024.

*(Applause)*

**Hon. Chairlady:** Hon. Mwenje has withdrawn his proposed amendment.

*(Proposed amendment by Hon. Mark Mwenje withdrawn)*

*(Clause 42 as amended agreed to)*

*(Hon. John Mbadi spoke off the record)*

Yes, Hon. Mbadi. What is it? You are time-barred. You were in the House and I gave you an opportunity to speak but you declined. We will proceed. That matter is closed. We have already put the Question and ruled on it.

*(Hon. Peter Kaluma spoke off the record)*

Hon. Kaluma, you lost your opportunity.

#### Clause 43

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 43 of the Bill be amended in paragraph (a) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;

This provides for our hard-working soldiers, the Kenya Defence Forces (KDF). Previously, Defence Forces Canteen Organisation (DEFKO) was exempt from tax. But it has now been amended to Defence Forces Welfare Services. This is the welfare service for our KDF who sacrifice their lives to save this nation. We have seen what the Fund has done, including building Ulinzi Sports Arena along Lang’ata Road. Therefore, we propose that this exemption be extended to them just as we have done to the National Intelligence Service (NIS).

*(Question of the amendment proposed)*

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

*(Clause 43 as amended agreed to)*

#### Clause 44

**Hon. Chairlady:** Mover.

*(Hon. Silvanus Osoro and Hon. Njuguna Kawanjiku  
consulted with Hon. Kuria Kimani)*

Hon. Kawanjiku and Hon. Osoro, give the Chairman a break so that he can move the amendments.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 44 of the Bill be amended in paragraph (a) by deleting the expression “three” and substituting therefor the expression “three point five”;

*(Question of the amendment proposed)*

*(Question, that the word 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)*

*(Clause 44 as amended agreed to)*

*Clause 45*

**Hon. Chairlady:** The amendment by Hon. Caroli was dropped because it falls under Article 114 of the Constitution.

*(Proposed amendment by Hon. Caroli Omondi dropped)*

Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 45 of the Bill be amended by deleting the proposed new section 7B and substituting therefor the following new clause

Eco levy.

7B. (1) There shall be paid a levy to be known as the eco levy on the finished goods imported into Kenya specified in the Fourth Schedule imported into Kenya.

(2) The eco levy shall be paid to the Commissioner at the rate specified in the Fourth Schedule on imported finished goods, by the importer at the time of entering the goods into the country.

(3) The purpose of the levy shall be to ensure that the importers of the goods specified in the Fourth Schedule pay for the negative environmental impacts of the goods.

Cap 387

(4) The levy shall be paid into the Restoration Fund established under the Environmental Management and Coordination Act.

(5) The Cabinet Secretary may make Regulations for the better implementation of the provisions of this section.

The proposed amendment seeks to provide that eco levy shall only be applied on imported finished products so that we protect our local manufacturers who are currently subjected to extended producer responsibility. This is in line with international best practices of polluter pays principle to ensure that manufacturers of offending items contribute to financing of the disposal of those products. Notably is that on eco levies, we have also further exempted those products that the members of the public said would be detrimental especially for the people at the bottom of the pyramid. The products include tyres for our motorcycles, bicycles, ambulances and *Tuk Tuks*. Those will not be subject to eco levy.

Further to making sure that we safeguard the sanitary hygiene of our young girls, we have agreed with the members of the public that we have not created enough capacity to produce our own sanitary towels here in Kenya. Therefore, although we have extended zero rating for their raw materials, we seek that diapers and sanitary towels be exempt from eco levy so that we first build capacity and make sure that our young ladies and women still have access to safe and healthy options for their menstrual health and small babies.

*(Applause)*

*(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)*

**Hon. Chairlady:** Hon. Members, I would like to let you know that Hon. Farah had an amendment to Clause 45 but he has sent a formal letter withdrawing that amendment. Hon. Oundo also had an amendment but it falls under Article 144.

*(Proposed amendment by Hon. Yussuf Farah withdrawn)*

*(Proposed amendment by Hon. (Dr.) Ojiambo Oundo dropped)*

*(Clause 45 as amended agreed to)*

Clause 46

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended in Clause 46-

- (a) in paragraph(a) (i) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;
- (b) in paragraph(b) (i) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;
- (c) in paragraph (a) by inserting the following sub-paragraph immediately after item(ii)- (iii) by deleting paragraph (xxib);
- (d) in paragraph (b) by inserting the following new sub-paragraph immediately after sub-paragraph (ii)-  
(iii) by deleting paragraph (vb).

This provides exemptions for our hard-working men and women in uniform who tirelessly work hard to defend our country. It seeks to exempt the Defence Forces Welfare Services from Income Tax.

*(Question of the amendment proposed)*

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

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

**Hon. Chairlady:** Hon. Members, we also had an amendment by Hon. Wario but it collapsed pursuant to Article 114 of the Constitution.

*(Proposed amendment by Hon. Ali Wario dropped)*

*(Clause 46 as amended agreed to)*

*(Hon. Kuria Kimani consulted with the Clerk-at-the-Table)*

Hon. Kuria Kimani, you should not give directions from your seat. You are the one who directed that I use the other microphone but you have now changed your mind. Okay, we will get on with it.

*Clause 47*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended in the proposed new Third Schedule—

(a) by deleting the item -

4804.11.00 Kraft liner 3% of the customs value

(b) by deleting the item-

4804.29.00 Uncoated kraft paper 3% of the customs value  
and paperboard, in rolls or sheets, other  
than that of heading 48.02 or 48.03  
– Other

(c) by deleting the following item of tariff no. 0401.20.00 and substituting therefor the following-

0401.20.00 Milk and cream of a  
fat content by  
weight, exceeding  
1% but not exceeding 6% 5% of the customs value

(d) in the item of tariff description “Billets” by deleting the Export and Investment levy rate of “10%” and substituting therefor the rate “7.5%” –

(e) in the item of tariff description “Clinkers” by deleting the Export and Investment levy rate of “10% and substituting therefor the rate “17.5%”.

(f) by deleting the following items of tariff no. 8711.10.90, 8711.20.10, 8711.20.90, 8711.20.90, 8711.40.90, 8711.50.90 and 8711.60.00 and substituting therefor the following new items-

8711.10.90 Fully built  
Motorcycles with  
internal combustion  
engine not exceeding 50cc 3% of the customs value

8711.20.10 Fully built  
Motorcycles with  
internal combustion  
engine exceeding



8711.20.90	50cc but not exceeding 250cc Fully built Motorcycles with internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.30.90	Fully built Motorcycles with internal combustion engine exceeding 250cc but not exceeding 500cc	3% of the customs value
8711.40.90	Fully built Motorcycles with internal combustion engine exceeding 500cc but not exceeding 800cc	3% of the customs value
8711.50.90	Fully built Motorcycles with internal combustion engine exceeding 800cc	3% of the customs value
8711.60.00	Fully built Electric motorcycles	3% of the customs value

(g) by inserting the following new items—

Tariff No.	Tariff description	Export and Investment Promotion Levy rate
7213.10.00	TMT/Construction steel	10%
721391.10	Wire rods	10%
7213.91.90	Wire rods	10%
7216.10.00	Channels	10%
7216.21.00	Angles	10%
7216.61.00	Flats	10%
7217.10.00	Binding wire	10%
7217.20.00	Galvanised wire	10%
7217.30.90	Cold drawn wire	10%
7217.30.90	Agriculture benches	10%
7217.90.00	HT Cable wire	10%
7217.90.00	Bailing Ties	10%
7312.10.00	Stranded Wire	10%
7312.10.00	Stay wire	10%
7312.90.00	Rope Wire	10%

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

7312.90.00	Electric cable wire	10%
7313.00.00	Barbed wire	10%
7314.20.00	BRC/Weld mesh	10%
7314.41.00	Chain link	10%
7314.42.00	PVC Coated Chain link	10%
7314.49.00	Gabions	10%
7317.00.00	Nails	10%

There were some amendments that were proposed by some Members. Give them a chance to move them first.

*(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)*

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

**Hon. Chairlady:** Hon. Members, this is for your attention because some Members are coming here to ask. Although the amendment by Hon. Umulkher Harun is automatically falling pursuant to Article 114 of the Constitution, we have just received a written withdrawal letter from her.

*(Proposed amendment by Hon. Umulkher Harun withdrawn)*

Hon. Kaluma, do you want to speak? Your amendment also falls pursuant to Article 114 of the Constitution. The same happens to the amendment by Hon. Kawanjiku and Hon. Ngusya. The amendment by Hon. Mwenje was formally withdrawn.

*(Proposed amendment by Hon. Peter Kaluma dropped)*

*(Proposed amendment by Hon. Njuguna Kawanjiku dropped)*

*(Proposed amendment by Hon. Charles Nguna dropped)*

*(Proposed amendment by Hon. Mark Mwenje withdrawn)*

*(Clause 47 as amended agreed to)*

*Clause 48*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani (Molo, UDA):** Hon. Chairlady, I beg to move:

THAT, the proposed Fourth Schedule in Clause 48 of the Bill be amended-

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

- (a) in item 2 by deleting the proposed Eco Levy rate of “225 per unit” and substituting therefor the following new rate “150 per unit”;
- (b) in item 44 in the description “Rubber tyres of Chapter 40” by inserting the words “excluding motorcycle tyres, tuk-tuk tyres and bicycle tyres”;
- (c) by deleting item 45;
- (d) in item 46 by deleting the proposed Eco Levy rate of “750 per kg” and substituting therefor “150 per kg”;
- (e) by deleting item 47 and substituting therefor the following new item-

47. Plastic packaging materials of Ksh100 per kg chapter 39, excluding raw material.

This is where we are providing the rates for the Eco Levy that I had explained earlier. 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)*

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

*(Clause 48 as amended agreed to)*

#### *New Clause 44A*

THAT, the Bill be amended by inserting the following new clause immediately after Clause 44-

Amendment of Section 8 of Cap. 469C. 44A. Section 8 of the Miscellaneous Fees and Levies Act is amended in subsection (2) by deleting the words “one point five” and substituting therefor the words “two point five”.

*(The new clause was read a First Time)*

**Hon. Chairlady:** Hon. Chairman, please move Second Reading.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move the new Clause 44A.

**Hon. Chairlady:** Hon. Chairman, have you read it a Second Time?

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the new Clause 44A be now read a Second Time.

*(Question, that the new clause be read a Second Time, proposed)*

*(Question, that the new clause be read a Second Time, put and agreed to)*

*(Question, that the new clause be added to the Bill, put and agreed to)*

Hon. Harun had an amendment in the new Clause 44A, but she has formally withdrawn.

*(Proposed amendment by Hon. Umulkher Harun withdrawn)*

*New Clause 45A*

THAT, the Bill be amended by inserting the following new clause immediately after Clause 45-

Amendment of the First Schedule to Cap. 469C.

45A. The First Schedule to the Miscellaneous Fees and Levies Act is amended by deleting the item of “Iron ores and concentrates, including roasted iron pyrites” by inserting the words “excluding Magnetite” at the end thereof.

*(The new clause was read a First Time)*

**Hon. Chairlady:** Hon. Chairman, please move Second Reading.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the new Clause 45A be now read a Second Time.

*(Question, that the new clause be read a Second Time, proposed)*

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

*(Question, that the new clause be read a Second Time, put and agreed to)*

**Hon. Chairlady:** Before I put the Question, I want to notify the House that Hon. Mwashako has an amendment, but he has formally withdrawn it.

*(Proposed amendment by Hon. Danson Mwashako withdrawn)*

*(Question, that the new clause be added to the Bill, put and agreed to)*

**An Hon. Member:** Reject the clauses!

**Hon. Chairlady:** You cannot reject clauses that do not have amendments. Clauses 49 and 50 do not have amendments.

*(Clauses 49 and 50 agreed to)*

*Clause 51*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended by deleting Clause 51 and substituting therefor the following new clause-

Amendment of  
section 23A of  
Cap. 469.

51. Section 23A of the Tax Procedures Act is amended by-

(a) inserting the following new subsection immediately after subsection (2)-

- (2A) An electronic tax invoice issued under subsection (2) shall contain the following information-
- (a) the words “TAX INVOICE”;
  - (b) the name, address and PIN of the supplier;
  - (c) the name, address and PIN if any, of the purchaser;
  - (d) the serial number of the tax invoice;
  - (e) the date and time which the tax invoice was issued and the date and time which the supply was made, if it is different from the date the tax invoice was issued;
  - (f) the description of the supply including quantity of the goods or the type of services;
  - (g) the details of any discount allowed at the time of supply;
  - (h) the consideration for the supply;
  - (i) the tax rate charged and total tax amount of tax charged; and
  - (j) any other prescribed information.
- (b) inserting the words “payment of withholding tax” in subsection (4) immediately after the words “airline passenger ticketing”;
- (c) inserting the following new subsection immediately after subsection 3-
- (3A) Without prejudice to subsection (3), where a supply is received from a small business or a small-scale farmer, whose turnover does not exceed one million, the purchaser shall issue a tax invoice for the purpose of ascertaining tax liability.

Although we appreciate the need to have Electronic Tax Invoice Management System (e-TIMS) and expand our tax base, it is very important we protect our subsistence farmers and Small and Medium-sized Enterprises (SME) from the requirements of e-TIMS registration, as well as the proposed penalty of Ksh2 million which is too punitive. Traders will now issue reverse invoicing.

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

This will remove the responsibility of registration of e-TIMS from the taxpayer to the traders who have turnover of less than Ksh1 million and subsistence farmers.

*(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)*

**Hon. Chairlady:** For notification to the House, Hon. Mwenje has an amendment on Clause 51, but he has withdrawn it.

*(Proposed amendment by  
Hon. Mark Mwenje withdrawn)*

*(Clause 51 as amended agreed to)*

*Clause 52*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 52 of the Bill be amended—

- (a) in the opening paragraph by deleting the words “section 37D” and substituting therefor the words “section 37E”;
- (b) in the proposed new section 37E by deleting the expression “37E” and substituting therefor the expression “37F”;
- (c) by deleting subsections (4) and (5) and substituting therefor the following new subsections-
  - (4) The Commissioner shall, at least every four months, publish a notice in the Gazette, the names of the taxpayers, the relevant reasons under subsection (1) and the amount of taxes abandoned.
  - (5) A notice under subsection (4) of this section shall be laid before the National Assembly without unreasonable delay, and a resolution may be passed by the National Assembly within twenty-one sitting days on which it next sits after the notice is so laid, that the notice—
    - (a) be approved; or
    - (b) be annulled and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

This proposed amendment is seeking to correct the referencing error to provide for safeguards in the abandonment of taxes by the Commissioner by providing for oversight by the National Assembly. Thus, the Commissioner shall be required to publish in the *Kenya Gazette* tax abandonment and submit the same to the National Assembly for approval.

*(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)*

**Hon. Chairlady:** I notify the House that Hon. Omondi Caroli had an amendment to Clause 52 but was dropped pursuant to Article 114 of the Constitution.

*(Proposed amendment by Hon. Caroli Omondi dropped)*

*(Clause 52 as amended agreed to)*

Clause 53

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 53 of the Bill be amended by deleting paragraph (c).

This proposed amendment is seeking to make provisions for the lifting of an agency notice where taxes have been paid in full in execution of a court order to cure ambiguity with respect to the validity of the agency notices, and further protect taxpayers.

*(Question of the amendment proposed)*

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

*(Clause 53 as amended agreed to)*

Clause 54

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 54 of the bill be amended by deleting paragraph (a) and substituting therefor the following paragraph-

(a) in the proviso to subsection (1) by deleting the words “in the preceding three years from the commencement of this Act is at least three billion” and substituting therefor the words “is at least two billion shillings on the 31st December 2024,”

We are providing an investment for those investing up to Ksh2 billion to be exempt from investment deductions.

*(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)*

**Hon. Chairlady:** Hon. Oundo was amending paragraph B. Is he present?

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

**Hon. (Dr.) Ojiambo Oundo** (Funyula, ODM): Hon. Chairlady, I am ready to withdraw the amendments. What is in the Order Paper is mischievous. It seems like a faulty process.

**Hon. Chairlady:** Hon. Oundo, I gave you an opportunity but your amendment had already fallen pursuant to Article 114.

*(Proposed amendment by Hon (Dr.) Ojiambo Oundo dropped)*

*(Clause 54 as amended agreed to)*

*Clause 55*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 55 of the Bill be amended in the proposed subsection (1) by inserting the words “including instalment taxes and input Value Added Tax” immediately after the words “future tax liabilities”.

*(Question of the amendment proposed)*

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

*(Clause 55 as amended agreed to)*

*Clause 56*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 56 of the Bill be amended by deleting paragraph (a).

This amendment is seeking to cure the potential abuse and unfairness to the taxpayer who has taken time to lodge an objection.

*(Question of the amendment proposed)*

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

*(Clause 56 as amended agreed to)*

*Clause 57*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 57 of the Bill be amended-

(a) in paragraph (a) by inserting the following new subsection immediately after subsection (1A)-

(1B) A notice under subsection (1A) shall be for a reasonable period but not exceeding one year and depending on the nature of the business of that person.



(1C) The provisions of subsection (1A) shall only apply to a business whose turnover exceeds eight million shillings.

(b) in paragraph (b) by deleting the words “two million” appearing in the proposed subsection (5) and substituting therefor the words “five hundred thousand”

(c) in paragraph (b) by deleting the words “two million” appearing in the proposed sub-section (6) and substituting therefor the words “five hundred thousand”.

It is providing for reverse tax invoices to protect our small and medium enterprises and our subsistence farmers, and also to reduce the Ksh2 million penalty which was meant to be other conviction because the penalty was too punitive.

*(Question of the amendment proposed)*

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

*(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)*

*(Clause 57 as amended agreed to)*

*(Clauses 58 and 59 agreed to)*

#### *Clause 60*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 60 of the Bill be amended by inserting the words “excluding an employee outside Kenya working for the national carrier” immediately after the word “Kenya”.

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

**Hon. Chairlady:** Sorry, I am distracted by the singing.

*(Question of the amendment proposed)*

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

*(Clause 60 as amended agreed to)*

#### *New Clause 52A*

THAT, the Bill be amended by inserting the following new clause immediately after Clause 52—

Amendment  
of section 37E  
of Cap.469B

52A. Section 37E of the Tax Procedures Act is amended—

(a) in subsection (3) (b) by deleting the expression “30<sup>th</sup> June 2024” appearing in subparagraph (i) and substituting therefor the expression “31<sup>st</sup> March 2025”;

(b) in subsection (4) by deleting the expression “30<sup>th</sup> June 2024” and substituting therefor the expression “31<sup>st</sup> March 2025”.

*(The new clause was read a First Time)*

**Hon. Chairlady:** I call upon the Mover to move the Second Reading of New Clause 52A.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the new Clause 52A be now read a Second Time.

This seeks to extend the tax amnesty that is expiring on 30<sup>th</sup> June 2024 to 31<sup>st</sup> March 2025. When the Finance Act of 2023 introduced tax amnesty, 1,058,734 taxpayers applied for amnesty, with a principal tax of Ksh42 billion. So far, and through that amnesty programme, Ksh31.2 billion has been paid by the taxpayers while Ksh10.7 has to be paid by 30<sup>th</sup> June 2024. The extension of this tax amnesty gives more time to Kenyans who have an outstanding principal tax, such that when they pay it, they are forgiven of their penalties and interests. This is a big relief for Kenyans who were worried and seeking tax amnesty. We are therefore extending this tax amnesty to 31<sup>st</sup> March 2025.

With that, I beg to move that the new clause be now read a Second Time.

*(Question, that the new clause be read a Second Time, proposed)*

*(Question, that the new clause be read a Second Time, put and agreed to)*

*(Question, that the new clause be added to the Bill, put and agreed to)*

Clause 61

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended by deleting Clause 61.

*(Question of the amendment proposed)*

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

*(Clause 61 deleted)*

*(Clause 62 agreed to)*

Clause 63

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended by deleting Clause 63.

Hon. Chairlady, this provision was exempting KRA from the Data Protection Act. This would have affected the privacy of Kenyans and that is why the Committee proposes its deletion. We do not want KRA to spy on our phones or bank accounts. We need to retain the privacy of Kenyans.

*(Question of the amendment proposed)*

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

*(Clause 63 deleted)*

**Hon. Chairlady:** Hon. Kwenya Thuku, Hon. Makau and Hon. Oundo had similar amendments which now fall because the Committee's amendments have been carried.

*(Proposed amendments by Hon. Kwenya Thuku, Hon. Patrick Makau and Hon. (Dr.) Ojiambo Oundo dropped)*

*(Clauses 64 and 65 agreed to)*

#### *New Clause 62A*

THAT, the Bill be amended by inserting the following new clause immediately after clause 62–

Amendment of section  
25 of Cap.387

62A. Section 25 of the Environmental Management and Co-ordination Act is amended in subsection (2) by inserting the following new paragraph immediately after paragraph (b)–

Cap.469C

(c) the proceeds of the Eco Levy established under section 7B of the Miscellaneous Fees and Levies Act.

*(The new clause was read a First Time)*

**Hon. Chairlady:** I call upon the Mover to move the Second Reading of New Clause 62A.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the new Clause 62A be now read a Second Time.

This is to provide for the establishment of the eco levy established under section 7B of the Miscellaneous Fees and Levies Act to restore our environment.

*(Question, that the new clause be read)*

*a Second Time, proposed)*

*(Question, that the new clause be read  
a Second Time, put and agreed to)*

*(Question, that the new clause be  
added to the Bill, put and agreed to)*

### *New Clause 63A*

THAT, the Bill be amended by inserting the following new clause immediately after clause 63-

Amendment of  
section 50 of Cap.  
412A.

63A. Section of the Public Finance Management Act is amended-

(a) by deleting subsection (2C) and substituting therefor the following new subsection-

(2C) The provision of subsection (2A) and (2B) shall come into force on the date that is five years from the date of the commencement of this provision.

(b) by inserting the following new subsection immediately after subsection (2C) –

(2CA) The Cabinet Secretary shall, not later than five years from the date of the coming into force of this provision, take measures to ensure that borrowing by the national government complies with the threshold prescribed in subsection (2A).

*(The new clause was read a First Time)*

**Hon. Chairlady:** Hon. Members, I call upon the Mover to move Second Reading of the New Clause 63A.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the New Clause 63A be now read a Second Time.

This is a provision of the Public Finance Management (PFM) Act, to make sure our debt to Gross Domestic Product (GDP) anchor ceiling remains as per the provisions of our Constitution.

*(Question, that the new clause be  
read a Second Time, proposed)*

*(Question, that the new clause be read  
a Second Time, put and agreed to)*

*(Question, that the new clause be  
added to the Bill, put and agreed to)*

*(Several Members sang in the Chamber in protest of the Bill)*

### *New Clause 64A*

THAT, the Bill be amended by inserting the following new clause immediately after Clause 64-

Amendment of  
section 13 of Cap.  
469.

64A. Section 13 of the Kenya Revenue Authority Act is amended -  
(a) in subsection (1) by deleting the expression “and Deputy Commissioners”;  
(b) by inserting the following subsection immediately after subsection (1A)-  
(1A) The Commissioner-General shall appoint such Deputy Commissioners as may be deemed necessary.

*(The new clause was read a First Time)*

**Hon. Chairlady:** I call upon the Mover to move Second Reading of the new clause 64A.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the New Clause 64A be now read a Second Time.

Deputy Commissioners are operational officers who should not necessarily be appointed by the Board but who should be competently appointed by the Commissioner General of the Kenya Revenue Authority.

*(Question, that the new clause be read a Second Time, proposed)*

*(Question, that the new clause be read a Second Time, put and agreed to)*

*(Question, that the new clause be added to the Bill, put and agreed to)*

**Hon. Members:** Reject! Reject!

*New Clause 66*

THAT, the Bill be amended by inserting the following new clause immediately after Clause 65-

Amendment of  
Cap.408A

66. Section 6 of the Kenya Roads Board Act is amended in subsection (2) by deleting subparagraph (ii) and substituting therefor the following subparagraph-  
(ii) ten per cent of the allocated funds is allocated in respect of the rural roads for the maintenance or development of rural link roads to be administered by the Kenya Rural Roads Authority (KeRRA) provided that the allocations to the constituencies shall not fall below the amount allocated to every constituency in the Financial Year 2023/2024.

*(The new clause was read a First Time)*

**Hon. Chairlady:** I call upon the Mover to move Second Reading of the New Clause 66.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the new clause 66 be now read a Second Time.

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

*(Question, that the new clause be read a Second Time, proposed)*

*(Question, that the new clause be read a Second Time, put and agreed to)*

*(Question, that the new clause be added to the Bill, put and agreed to)*

*(Title agreed to)*

**Hon. Members:** Reject the Bill!

*Clause 1*

**Hon. Chairlady:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Deputy Chairlady, I beg to move:

THAT, Clause 1 of the Bill be amended –

(a) In paragraph (a) by deleting the expression “1<sup>st</sup> September 2024” and substituting therefor the following expression “1<sup>st</sup> August 2024”;

(b) By inserting the following new paragraph immediately after paragraph

(b) - “(ba) on the 1<sup>st</sup> January 2025, section 9(12G)”;

(c) In paragraph (b) by deleting the expression “and 25(b) (v)”.

This provides for the commencement dates of the several provisions of the Finance Bill 2024.

*(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)*

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

*(Clause 1 as amended agreed to)*

**Hon. Chairlady:** I now call upon the Mover to report.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, I beg to move that the House reports its consideration of the Finance Bill (National Assembly Bill No. 30 of 2024) and its approval thereof with amendments.

*(Question proposed)*

*(Question put and agreed to)*

*(The House resumed)*

IN THE HOUSE

*[The Temporary Speaker (Hon. Martha Wangari) in the Chair]*

## MOTION

### CONSIDERATION OF REPORT ON THE FINANCE BILL

**The Temporary Speaker** (Hon. Martha Wangari): Order, Members. Chairperson, proceed to report to the House.

**Hon. Gladys Boss** (Uasin Gishu, UDA): Hon. Temporary Speaker, I beg to report that the Committee of the whole House has considered the Finance Bill (National Assembly Bill No. 30 of 2024) and has approved the same with amendments.

**The Temporary Speaker** (Hon. Martha Wangari): Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Temporary Speaker, I beg to move that the House do agree with the Committee in the said Report. I also request Hon. Joseph Makilap to second the Motion for agreement with the Report of the Committee of the whole House.

*(Loud consultations)*

**Hon. Joseph Makilap** (Baringo North, UDA): Hon. Temporary Speaker, I second.

*(Question proposed)*

**The Temporary Speaker** (Hon. Martha Wangari): Hon. Rindikiri.

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

**Hon. Mugambi Rindikiri** (Buuri, UDA): Hon. Temporary Speaker, I beg to move that the Motion for agreement with the Report of the Committee of the whole House be amended by inserting the words, “subject to recommittal of Clauses 34, 42 and 47”.

I also request Hon. Kawanjiku to second the Motion.

*(Loud consultations)*

**The Temporary Speaker** (Hon. Martha Wangari): The Member for Kiambaa.

**Hon. Njuguna Kawanjiku** (Kiambaa, UDA): Thank you, Hon. Temporary Speaker. I want to second what Hon. Rindikiri has said. I also want to move my amendments on Clause 42 by inserting the following item immediately after item 1(a), deleting the...

**The Temporary Speaker** (Hon. Martha Wangari): Order, Hon. Kawanjiku. Second the Motion first.

**Hon. Njuguna Kawanjiku** (Kiambaa, UDA): I second.

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

*(Question put and agreed to)*

**The Temporary Speaker** (Hon. Martha Wangari): Hon. Members, we are going back to the Committee of the whole House.

### COMMITTEE OF THE WHOLE HOUSE

*(Order for Committee read)*

*[The Temporary Speaker (Hon. Martha Wangari) left the Chair]*

#### IN THE COMMITTEE

*[The Chairlady (Hon. Gladys Boss) in the Chair]*

THE FINANCE BILL  
(National Assembly Bill No. 30 of 2024)

*(Recommittal of Clauses 34, 42 and 47)*

**Hon. Chairlady:** Hon. Members, we have gone back to the Committee of the whole House. Mover, Hon. Leah Sankaire. We are back at recommittal, so, you need to move your amendments again.

*Clause 34*

**Hon. Leah Sankaire** (Kajiado County, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 34 of the Bill is amended by inserting the following new paragraph immediately after paragraph (T) –

(Ta) by inserting the following new paragraphs immediately after paragraph

81–

- 81A. Pla Bio Plastic Film of tariff number 3920.10.99.
- 81B. Pla Bio Plastic Film of tariff number 3920.79.10.
- 81C. Airlaid paper of tariff number 4818.89.00.
- 81D. Release paper without gum of tariff 4811.49.00
- 81E. Release paper with gum of tariff 4811.49.00.
- 81F. Construction glue (Hot melt) of tariff 3506.99.00.
- 81G. Positioning glue (Hot melt) of tariff 3506.99.00.
- 81H. Tissue Bio Sap Sheet (65mm) of tariff 4818.89.00.
- 81I. Adhesive structural of tariff 3506.99.00.
- 81J. Bio pouch (10pads pack) of 3920.69.99.
- 81K. Airlaid tissue paper of tariff 4818.90.00

*(Question of the amendment proposed)*

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



**Hon. Chairlady:** Let us now go to Hon. Rindikiri.

**Hon. Mugambi Rindikiri** (Buuri, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 34 of the Bill be amended in paragraph (b) subparagraph (ii) by inserting the words “, insurance brokerage” immediately after the word “insurance”

I am moving this amendment because if we charge VAT on insurance brokerage services, the premiums are already factored in at Section 70 of the Insurance Act. The premium system cannot be vatable.

Thank you, Hon. Chairlady.

*(Question of the amendment proposed)*

**Hon. Chairlady:** Hon. Chairperson.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, we are in agreement with this particular amendment proposed by Hon. Rindikiri. We need to continue making sure that insurance services are penetrable in the country. Our penetration of insurance service remains the lowest in this region. Therefore, this amendment to remove introduction of VAT on insurance brokerage services is a thing for the insurance sector. Therefore, the Departmental Committee on Finance and National Planning supports this amendment.

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

**Hon. Chairlady:** I now call upon the Chairperson.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, with recommittal of this Clause and the amendment as proposed by Hon. Rindikiri which the Committee agrees with, I beg to move:

THAT, Clause 34 of Bill be amended-

(a) in paragraph (a) (i) (A)-

- (i) by deleting paragraph (Aa);
- (ii) by deleting paragraph (Ab);
- (iii) by deleting paragraph (Ac);
- (iv) by deleting paragraph (Ad);

(b) in paragraph (a)(i) in item (A), by inserting the following new items immediately after item (Ad)-

- (Ae) by deleting tariff number “0402.21.00” and the corresponding tariff description;
- (Af) by deleting tariff number “0402.29.00” and the corresponding tariff description;
- (Ag) by deleting tariff number “0402.91.00” and the corresponding tariff description;
- (Ah) by deleting tariff number “0402.99.00” and the corresponding tariff description;

(b) by deleting paragraph(a) (i) (B);

(c) by inserting the following new paragraph immediately after paragraph (B)-

(Ba) by deleting paragraph 51;

- (d) by deleting paragraph (a) (i) (C);
- (e) in paragraph (a) (i) (D) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;
- (f) by deleting paragraph(a) (i) (E);
- (g) by deleting paragraph(a) (i) (F);
- (h) by deleting paragraph (a) (i) (G);
- (i) by deleting paragraph (a) (i) (H);
- (j) by deleting paragraph (a) (i) (I);
- (k) by deleting paragraph(a) (i) (J);
- (l) by deleting paragraph (a) (i) (K);
- (m) by deleting paragraph (a) (i) (L)
- (n) by deleting paragraph (a) (i) (M);
- (o) by deleting paragraph (a) (i) (N);
- (p) by inserting the following new paragraph immediately after paragraph (N)–  
(Na) by deleting paragraph 109;
- (q) by deleting paragraph (a) (i) (O);
- (r) by inserting the following new paragraph immediately after paragraph (O)–  
(Oa) by deleting paragraph 112;
- (s) by deleting paragraph (a) (i) (S) and substituting therefor the following new paragraph–  
(S) by deleting paragraph 145 and substituting therefor the following new paragraph–  
145. Taxable goods, inputs and raw materials imported or locally purchased by a company which is incorporated for purposes of undertaking the manufacture of human vaccines and whose capital investment is at least ten billion shillings, subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health.
- (t) by deleting paragraph (a) (i) (U) and substituting therefor the following new paragraph–  
(U) by inserting the following new paragraphs immediately after paragraph 148–  
149. Inputs, machinery and raw materials used in the manufacture of mosquito repellent on recommendation by the Cabinet Secretary responsible for matters relating to health.  
150. Imported mosquito repellent.  
151. Micronutrients, foliar feeds and bio-stimulants of Chapter 38.  
152. The supply of imported motorcycles of tariff heading 8711.60.00.  
153. Imported bioethanol vapour (BEV) Stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).

154. All imported inputs and raw materials supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary for the time being responsible for agriculture.

155. Imported Agricultural pest control products.

156. Inputs or raw materials (either produced locally or imported) supplied to pharmaceutical manufacturers in Kenya for manufacturing medicaments as approved from time to time by the Cabinet Secretary in consultations with the Cabinet Secretary responsible for matters relating to health.

(u) in paragraph (b)-

(i) by deleting subparagraph (i) (A);

(ii) by deleting subparagraph (i) (B);

(iii) by deleting subparagraph (i) (C);

(iv) by deleting subparagraph (i) (D)

(v) by deleting subparagraph (i) (E);

(vi) by deleting subparagraph (i)(F);

(vii) by deleting subparagraph (i)(G);

(viii) by deleting subparagraph (iii);

(ix) by deleting (iv) and substituting therefor the following new subparagraph-

(iv) in paragraph 18 by deleting the words “excluding helicopters of tariff number 8802.11.00 and 8802.12.00”;

(x) by inserting the following new sub-paragraphs immediately after subparagraph(iv)-

(iva) by deleting paragraph 19;

(ivb) by deleting paragraph 20;

(xi) by deleting subparagraph (v);

(xii) by inserting the following new sub-paragraph immediately after sub-paragraph(v)-

(va) by deleting paragraph 25;

(xiii) by deleting subparagraph (vi);

(xiv) by deleting subparagraph (vii);

(xv) by deleting subparagraph (viii) and substituting therefor the following sub-paragraph-

(viii) by paragraph 34 and substituting therefor the following new paragraph-

34. Taxable services imported or locally purchased by a company which is incorporated for purposes of undertaking the manufacture of human vaccines and whose capital investment is at least ten billion shillings, subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health.

(xvi) in subparagraph (ix) by inserting the following new proviso-

Provided that this paragraph shall only apply where the business is owned by a company in which—

- (a) the government owns more than fifty-one per cent of the total shares of the company; or
- (b) the government and the members of the public combined own more than fifty-one per cent of the total shares of the company, subject to approval of the Cabinet Secretary for the National Treasury.

*(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)*

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

*(Clause 34 as amended agreed to)*

#### Clause 42

**Hon. Chairlady:** Mover, Hon. Kawanjiku.

**Hon. Njuguna Kawanjiku** (Kiambaa, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 42 be amended—

(a) in paragraph (a)(i)—

(i) by inserting the following item immediately after item (A)—

(AA) by deleting the description “Imported sugar excluding imported sugar purchased by a registered pharmaceutical manufacturer” and the corresponding rate of excise duty and substituting therefor the following new description and corresponding rate of excise duty –

#### *Description*

#### *Rate of Excise Duty*

Imported sugar excluding sugar imported by a registered manufacturer and raw sugar imported for processing by a licensed sugar refinery

Ksh7.50 per kg

(b) by inserting the following new descriptions and corresponding rates of excise duty in item (P) immediately after “Vegetable oils of tariff codes 1511, 1512, 1515 and 1517”—

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

<i>Description</i>	<i>Rate of Excise Duty</i>
imported roofing tiles coated with acrylic paint and weather side coated with natural sand granules of tariff heading 7308.90.10	10%
imported roofing tiles of tariff heading 7308.90.99 and 6905.10.0	10%
imported stones coated tiles of tariff heading 6905.99.00	10%
imported roofs and roofing frameworks of tariff heading 7610.90.92	10%
Imported uncoated kraft paper and paperboard of tariff numbers 4804.11.00, 4804.31.00 and 4804.21.00 excluding uncoated kraft paper and paperboard originating from East African Community Partner States that meet the East African Community Rules of Origin	25%
Molasses resulting from the extraction or refining of sugar of tariff no. 1703	
Provided that the excise duty shall not be imposed where eighty per cent of the molasses produced by a person is transferred to a manufacturer of ethanol licensed in Kenya	44,250 per tonne

(b) in paragraph (b), by—

- (i) deleting the words “twenty per cent” appearing in subparagraph (iv) and substituting therefor the words “twenty-five per cent”;
- (ii) deleting the words “twenty per cent” appearing in subparagraph (v) and substituting therefor the words “twenty-five per cent”;
- (iii) deleting the words “twenty per cent” appearing in subparagraph (vi) and substituting therefor the words “twenty-five per cent”; and
- (iv) deleting the words “twenty per cent” in subparagraph (vii) and substituting therefor the words “twenty-five per cent”.

*(Subject to Article 114 of the Constitution)*

*(Question of the amendment proposed)*

**Hon. Chairlady:** I will give the chance to the Chairperson. Please sit. I will first finish with Hon. Kwanjiku until a certain point and then I will give you a chance, unless you want to comment.

**Hon. Kuria Kimani (Molo, UDA):** I will not comment.

**Hon. Chairlady:** Okay. Let us proceed.

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

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

*(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)*

Hon. Chairman, it is your turn to move your amendment.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Chairlady, this House agrees with Hon. Kawanjiku's amendment in Clause 42.

Hon. Chairlady, I beg to move:

THAT, Clause 42 of the Bill be amended-

(c) in paragraph (a) (i) -

(xvii) by deleting item (A);

(xviii) by deleting item (B) and substituting therefor the following new items—

(B) by deleting the tariff description “Imported cartons, boxes and cases of corrugated paper or paper board and imported folding cartons, boxes and case of non-corrugated paper or paper board and imported skillets, free-hinge lid packets of tariff heading 4819.10.00, 4819.20.10 and 4819.20.90” and corresponding rate of excise duty and substituting therefor the following new tariff description and corresponding rate of excise duty—

Imported cartons, boxes and cases of corrugated paper or paper board and imported folding cartons, boxes and case of non-corrugated paper or paper board and imported skillets, free-hinge lid packets of tariff heading 4819.10.00, 4819.20.10 and 4819.20.90, but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin.	25% or sh. 200 per kilogramme, whichever is higher
--	--

(xix) by inserting the following new items immediately after item (B)—

(BA) in the description of “Imported Glass bottles (excluding imported glass bottles

for packaging of pharmaceutical products)”, by deleting the corresponding rate and substituting therefor the following rate of excise duty “35% or shs 16000 per tonne, whichever is higher”;

(BB) in the item of description “Motor vehicles of tariff heading 87.02, 87.03 and 87.04”, by inserting the following new item immediately after item (i)—

(ia) locally assembled electric vehicles.

(BC) by inserting the following items immediately after the item of description “Imported cartons, boxes and cases of corrugated paper or paper board and imported folding cartons, boxes and case of non-corrugated paper or paper board and imported skillets, free-hinge lid packets of tariff heading 4819.10.00, 4819.20.10 and 4819.20.90” –

Description	Rate of excise
Printed paper or paperboard of tariff heading 4811.41.90 or 4811.49.00 but excluding those originating from East	

- African Community Partner States that meet the East African Community Rules of Origin. 25% or sh. 150 per kilogramme, whichever is higher
- (BD) by deleting the item of description “Imported plates of plastic of tariff heading 3919.90.90, 3920.10.90, 3920.43.90, 3920.62.90 and 3921.19.90” and the corresponding rate and substituting therefor the following new item—  
 Imported plates of plastic of tariff heading 3919.90.90, 3920.10.90, 3920.43.90, 3920.62.90 and 3921.19.90 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin 25% or sh. 75 per kilogramme, whichever is higher.
- (BC) by deleting the item of description “Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00” and the corresponding rate and substituting therefor the following new item—  
 Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin 25% or sh. 150 per kilogramme, whichever is higher.
- (xx) by deleting item (C);
- (xxi) by deleting item (D) and substituting therefor the following new paragraph-(D) in the description of “Imported eggs of tariff heading 04.07” by inserting the words “excluding fertilized eggs for incubation imported by licenced incubators”;
- (xxii) by deleting item (E);
- (xxiii) by deleting item (F);
- (xxiv) by deleting item (G);
- (xxv) by inserting the following new item immediately after item G—  
 (GA) by deleting the description “Imported pasta of tariff 1902 whether cooked or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared” and the corresponding rate of excise duty.
- (xxvi) in item (H) by deleting the expression “shs.275.55 per kg” and substituting therefor the expression “shs.85.82 per kg”;
- (xxvii) in item (J) by inserting the following proviso  
 Provided that, Beer, cider, perry, mead, opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages manufactured by licensed small independent brewers shall be subject to the rate of “Shs 10 per centilitre of pure alcohol;
- (xxviii) in item (K) by deleting the expression “shs.16 per centilitre of pure alcohol” and substituting the following “shs.10 per centilitre of pure alcohol”;

(xxix) by inserting following new descriptions and the corresponding rates immediately after the item of tariff description “3906.90.00 imported emulsion B.A.M” –

Description	Rate of Excise Duty
3907.99.00 Imported Saturated polyester	20%
3905.21.00 Imported polymers of vinyl acetate/vinyl esters	20%
3903.90.00 Imported emulsion-styrene acrylic	20%

(xxx) by deleting item (P);

(xxxii) by inserting the following items of description and the corresponding rate of excise duty immediately after item (P)-

Description	Rate of Excise Duty
Imported Electric transformers and parts of tariff codes 8504.10.00,8504.21.00,8504.22.00,8504.23.00,8504.31.00, 8504.32.00, 8504.34.00,8504.90.00	25%
Imported printing ink of tariff 3215.11.00 and 3215.19.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin	15%
Imported Sanitary ware of tariff 6910.10.00	35% of customs value or Shs.100 per kg
Imported Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked of tariff 7005	35% of custom value or Shs.200 per kg
Imported ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics of tariff 6907	35% of custom value or Shs.300 per kg
Molasses resulting from the extraction or refining of sugar of tariff no. 1703	44,250 per tonne

Provided that the excise duty shall not be imposed where eighty per cent of the molasses produced by a person is transferred to a manufacturer of ethanol licensed in Kenya

(xxxii) by deleting item (Q);

(d) in paragraph (b)—

(f) by deleting subparagraph (ii);

(g) by deleting subparagraph (iii);

(h) in subparagraph (iv) by deleting the expression “twenty per cent” and substituting therefor the expression “fifteen per cent”;

(i) in subparagraph (v) by deleting the expression “twenty per cent” and substituting therefor the expression “fifteen per cent”;

(j) in subparagraph (vi) by deleting the expression “twenty per cent” and substituting therefor the expression “fifteen per cent”;

(c) by inserting the following new paragraph immediately after paragraph (b)-

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*



(c) in Part III by inserting the following new definition in the proper alphabetical sequence—  
 “Small Independent brewer means manufacturers of beer, cider, perry, mead, opaque beer, wine and fortified wines and mixtures of fermented beverages with non-alcoholic beverages manufactured whose annual production volume does not exceed 150,000 litres per month.

*(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)*

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

*(Clause 42 as amended agreed to)*

#### Clause 47

**Hon. Chairlady:** Hon. Kawanjiku is the Mover.

**Hon. Njuguna Kwanjiku** (Kiambaa, UDA): Hon. Chairlady, I beg to move:

THAT, Clause 47 be amended in the proposed new Third Schedule in the proposed Tariff No. 7207.11.00, under the tax description “Billets”, by deleting the expression “10%” appearing in the third column and substituting therefor the expression “15%”.

*(Subject to Article 114 of the Constitution)*

*(Question of the amendment proposed)*

**Hon. Chairlady:** Hon. Chairperson, do you have any comment?

*(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)*

**Hon. Chairlady:** Hon. Chairperson, move your amendments.

**Hon. Kimani Kuria** (Molo, UDA): Hon. Chairlady, I beg to move:

THAT, the Bill be amended in the proposed new Third Schedule—

(a) by deleting the item -

4804.11.00 Kraft liner 3% of the customs value

(b) by deleting the item-

4804.29.00 Uncoated kraft paper 3% of the customs value

and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03  
– Other

(c) by deleting the following item of tariff no. 0401.20.00 and substituting therefor the following-

0401.20.00 Milk and cream of a fat content by weight, exceeding 1% but not exceeding 6% 5% of the customs value

(d) in the item of tariff description “Billets” by deleting the Export and Investment levy rate of “10%” and substituting therefor the rate “7.5%” –

(e) in the item of tariff description “Clinkers” by deleting the Export and Investment levy rate of “10% and substituting therefor the rate “17.5%”.

(f) by deleting the following items of tariff no. 8711.10.90, 8711.20.10, 8711.20.90, 8711.20.90, 8711.40.90, 8711.50.90 and 8711.60.00 and substituting therefor the following new items-

8711.10.90	Fully built Motorcycles with internal combustion engine not exceeding 50cc	3% of the customs value
8711.20.10	Fully built Motorcycles with internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.20.90	Fully built Motorcycles with internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.30.90	Fully built Motorcycles with internal combustion engine exceeding 250cc but not exceeding 500cc	3% of the customs value
8711.40.90	Fully built Motorcycles with internal combustion engine exceeding 500cc but not exceeding 800cc	3% of the customs value
8711.50.90	Fully built Motorcycles with	3% of the customs value

	internal combustion engine exceeding 800cc	3% of the customs value
8711.60.00	Fully built Electric motorcycles	3% of the customs value

(g) by inserting the following new items—

Tariff No.	Tariff description	Export and Investment Promotion Levy rate
7213.10.00	TMT/Construction steel	10%
721391.10	Wire rods	10%
7213.91.90	Wire rods	10%
7216.10.00	Channels	10%
7216.21.00	Angles	10%
7216.61.00	Flats	10%
7217.10.00	Binding wire	10%
7217.20.00	Galvanised wire	10%
7217.30.90	Cold drawn wire	10%
7217.30.90	Agriculture benches	10%
7217.90.00	HT Cable wire	10%
7217.90.00	Bailing Ties	10%
7312.10.00	Stranded Wire	10%
7312.10.00	Stay wire	10%
7312.90.00	Rope Wire	10%
7312.90.00	Electric cable wire	10%
7313.00.00	Barbed wire	10%
7314.20.00	BRC/Weld mesh	10%
7314.41.00	Chain link	10%
7314.42.00	PVC Coated Chain link	10%
7314.49.00	Gabions	10%
7317.00.00	Nails	10%

There were some amendments that were proposed by some Members. Give them a chance to move them first.

*(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)*

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

*(Clause 47 as amended agreed to)*

**Hon. Chairlady:** Mover of the Bill. You may now report.

**Hon. Kimani Kuria** (Molo, UDA): I beg to move that the Committee does report to the House its consideration of the Finance Bill (National Assembly Bill No.30 of 2024) and its approval thereof with amendments.

*(Question proposed)*

*(Question put and agreed to)*

*(The House resumed)*

IN THE HOUSE

*[The Speaker (Hon. Moses Wetang'ula) in the Chair]*

### MOTION

CONSIDERATION OF REPORT OF ON THE FINANCE BILL

**Hon. Speaker:** Order, Hon. Rozaah, take your seat. The mother of the House, Hon. Millie, take your seat. Chairperson of the Committee.

**Hon. Gladys Boss** (Uasin Gishu County): Hon. Speaker, I beg to report that the Committee of the whole House has considered the Finance Bill (National Bill No.30 of 2024) and approved the same with amendments.

**Hon. Speaker:** Chairperson, Hon. Kimani.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Speaker, I beg to move that the House do agree with the Committee in the said Report. I request the Hon. Vice-Chair, Ambassador Langat, to second the Motion for agreement to the Report of the Committee of the Whole House

**Hon. Speaker:** Hon. Members, I now propose the Question.... Sorry. Who is seconding? Hon. Benjamin.

**Hon. Benjamin Lang'at** (Ainamoi, UDA): Hon. Speaker, I second.

**Hon. Speaker:** I beg to second.

**Hon. Benjamin Lang'at** (Ainamoi, UDA): Hon. Speaker, I beg to second.

**Hon. Speaker:** Thank you.

*(Several Members stood along the gangways)*

Order, Members. Take your seats.

*(Question proposed)*

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

**Hon. Speaker:** I put the Question?

*(Question put and agreed to)*

*(Several Members rose in their places)*

**Hon. Members:** Division! Division!

**Hon. Speaker:** Order. Take your seats. We do not need to count the numbers. That is overwhelming. I order that the Division Bell be rung for five minutes.

*(The Division Bell was rung)*

Order, Hon. Members. Take your seats. Order!

*(Hon. Millie Odhiambo-Mabona spoke off the record)*

Hon. Millie, go and sit down. Serjeant-at-Arms, you may now draw the Bar and lock the doors.

*(Bars were drawn)*

Hon. Rindikiri, Hon. Oundo, Hon. Millie and Hon. Passaris take your seats.

Hon. Members, we are going into a Division as claimed by the Leader of Minority Party. As I advised you last week, when we are voting, the Standing Orders do not permit any Member to walk around the Chamber. Remain in your seats and remain silent except when you are called out to vote.

Under our Standing Orders, there are only three votes: ‘Yes’, ‘No’ and ‘Abstention’. Any other phrases that are strange to the Standing Orders from either side will be counted as spoilt votes. You either vote ‘yes’, ‘no’, or ‘abstain’. You have no other words of English available to you in this vote.

*(Loud consultation)*

*(Hon. Raphael Wanjala spoke off the record)*

Order, Hon. Wanjala. If you say that, the vote is spoilt. Anybody who says, “Yes, I support the Finance Bill 2024” will have their vote spoilt.

Anyone who says, “No, I reject the Finance Bill 2024” will also have their vote spoilt.

*(Hon. Raphael Wanjala shouted)*

Order, Hon. Wanjala! Read your Standing Orders. It is entirely up to you to cause your vote to be rejected or to have it as a valid vote. It is entirely up to you.

Can the Majority and Minority Whips prepare to give me the names of tellers.

Yes, Hon. Wandayi.

**Hon. Opiyo Wandayi** (Ugunja, ODM): Hon. Speaker, I hear you and I am happy that we are going to vote verbally. The last time we voted here on Thursday, there was serious confusion. This is because some Members’ voices were not being heard and the media reported wrongly. Today, I want to plead with you that the Office of the Clerk avails enough portable microphones for the Members’ voices to be heard.

*(Applause)*

We are in a hurry because we need to join the Generation Z out there. We want to finish voting quickly and join them. They are eagerly waiting for us.

*(Hon. Millie Odhiambo- Mabona spoke off the record)*

**Hon. Speaker:** Order. Order, Hon. Millie. Take your seat. I want to encourage you to be a good example to your juniors. Hon. Members, if you observe your Standing Orders, like you did last week, any Member even at the far-end who voted ‘yes’ or ‘no’ was being heard. I heard them. Secondly, avoid appearing to be assisting others to vote. This is because there is no provision in law for that. Once a Member is called, they stand up, vote and sit down. Thirdly, I want to repeat, there are only three available words for your vote – ‘yes’, ‘no’ and ‘abstain’. Whips give me your tellers, two each. If you want to spoil your vote it is open to you. Get me the Whips.

*(Hon. Raphael Wanjala spoke off the record)*

Order, Hon. Wanjala. Order. Even if you whisper and you are recorded... If you have a microphone next to you and it is working, use it. No microphone will be circulated around. Where are the Whips? Hon. Junet give me your tellers.

*(Hon. Amos Maina raised his hand)*

Order, Hon. Mwago. Put your hand down. Yes, Hon. Junet.

**Hon. Junet Mohamed** (Suna East, ODM): Thank you, Hon. Speaker. Before I give you our tellers, I want to seek your indulgence. This is not the first time we are voting manually or verbally. We have done this before and we will do so with decorum. You have clearly stated there are only three votes here – ‘yes’, ‘no’ and ‘abstain’. Those of us who need a microphone should be assisted. Even in polling stations voters are assisted; those who do not know how to read and write.

**Hon. Speaker:** We will deal with it on a case-by-case basis. It will not be a general rule.

**Hon. Junet Mohamed** (Suna East, ODM): Our agents are Hon. *Wuod* Chief Owino and Hon. Kibagendi.

*(Loud consultations)*

**Hon. Speaker:** Order, Hon. Members. Who are your agents?

**Hon. Junet Mohamed** (Suna East, ODM): Hon. Owino and Hon. Kibagendi.

*(Hon. Babu Owino spoke off the record)*

**Hon. Speaker:** Let them take their positions. Order, Hon. Babu Owino. You should be ashamed of yourself. How can you shout that the Speaker is out of order? Under which Standing Order? Let us not have any unnecessary tantrums. Yes, Hon. Otiende Amollo.

**Hon. (Dr.) Otiende Amollo** (Rarieda, ODM): Thank you, Hon. Speaker. I rise to draw your attention to the First Schedule of the Standing Orders and raise two points. First of all, it is in

respect to a ruling you gave earlier, where you directed that the Leader of the Majority Party liaises with the Inspector-General (IG) in respect of those who may have been abducted, including Mr. Ernest Nyerere who is the Personal Assistant to the President of the Law Society of Kenya (LSK). Given the importance of this matter, I beg that the Leader of the Majority Party gives us a status update on all the Kenyans who were abducted before we vote.

In terms of the First Schedule, I crave that you guide that the vote of a Member is not personal. That is why it cannot be a choice of whether they speak on the microphone or not. We are here as delegates of our constituents and you should direct that everyone votes publicly and loudly using the microphone.

Thank you, Hon. Speaker.

*(Loud consultations)*

**Hon. Speaker:** Order.

Hon. Otiende Amollo, on the first point of order, I directed that the Leader of the Majority Party liaises with the police but he has not reported back. Once we draw the Bar and go into voting, we cannot transact any other business. I give you my commitment that once we finish the voting, I will revert to that matter.

**An Hon. Member:** Use Standing Order 1.

**Hon. Speaker:** We only use Standing Order 1 when a matter is not provided for.

On the question of how you vote, the Constitution says that the power of the people of this country is exercised by themselves, but they choose to exercise it through their elected representatives, who are yourselves.

*(Hon. Millie Odhiambo-Mabona spoke off the record)*

Order, Hon. Millie Odhiambo.

*(Hon. Charles Ong'ondo consulted loudly)*

Order, Hon. Were. Clerk-at-the-Table, get ready and let us start voting.

*(Hon. Irene Kasalu consulted loudly)*

*Hata wewe Mhe. Kasalu unapiga kelele kwa Chamber?*

*(Voting by roll call commenced)*

Order, maintain silence. Hold on, Clerk-at-the-Table. Yes, Junet.

**Hon. Junet Mohamed** (Suna East, ODM): Hon. Speaker, we still seek your indulgence. Because we are very many in this House and all Members are available, we cannot hear ourselves properly. Allow us to use the microphone so that people can be heard loud and clear voting 'yes' or 'no'. We are insisting; we are not asking and we are not begging. It is not a favour. Do not joke with us here.

*(Hon. Kimani Ichung'wah, Hon. Julius Melly and*

*Hon. Junet Mohamed consulted loudly)*

**Hon. Speaker:** Order, Hon. Ichung’wah and Hon. Melly. Order, Hon. Members. Take your seats.

Hon. Members, the mode of voting is a discretion of Hon. Speaker. If I had directed you to vote electronically, we would have been done in 15 minutes. I consulted your leadership who preferred that we do it manually. Having agreed with Leader of the Majority Party and Leader of the Minority Party—and this is how we voted last week—I direct the Clerk-at-the-Table that when you are called out, he presses your microphone, you vote and sit down.

*(Applause)*

Order, Members.

*(Hon. Rozaah Buyu stood in her place)*

Oder, Hon. Rozaah Buyu. This is not a rally, but a House of Parliament. Take your seat. Order, Hon. Members.

*(Hon. John Mbadi spoke off the record)*

Order, Hon. Mbadi. I do not need any congratulations.

*(Laughter)*

Order, Hon. Members. I repeat that your microphone will be switched on. If you go beyond ‘yes’, ‘no’ or ‘abstain’, your vote will be invalid. It is as simple as that. Your agents are so directed. Go ahead now.

*(Hon. Innocent Obiri stood in his place)*

Order, Hon. Obiri. I have told you how you will vote very clearly. Who does not know that you represent Bobasi Constituency? Order, Hon. Members. Hon. Obiri, take your seat. Everybody knows you represent Bobasi Constituency. We all know who you are. Just say you vote ‘yes’, ‘no’ or ‘abstain’. If you give any further speeches, your vote will be spoilt. Go ahead and vote.

*(Hon. Nolfason Barongo spoke off the record)*

If you are not known here, you have no business being here.

*(Hon. Pauline Lenguris stood in the gangways)*

Order, Hon. Pauline Lenguris. You are out of order. Take your seat.

*(Voting in progress)*



*(Hon. Sarah Korere violated voting rules)*

Order, Hon. Members. Hon. Sarah Korere, you heard my direction. That is a spoilt vote!

*(Voting in progress)*

*(The Speaker consulted with the Clerks-at-the-Table)*

Order. If anyone votes twice, we will know. Just take your seats. Go ahead.

*(Voting in progress)*

*(Hon. Rozaah Buyu consulted loudly)*

Order, Hon. Members. Order, Hon. Rozaah Buyu. Hon. Junet, next time you give us your tellers, do not bring here those who are rowdy like Hon. Kibagendi.

*(Laughter)*

*(Hon. Antoney Kibagendi raised his hand)*

If Hon. Kibagendi does that again, I will disqualify him.

*(Voting in progress)*

Have you finished?

*(Several Members stood along the gangways)*

Order, Hon. Members. Take your seats. Is there any Hon. Member who has not been called out? Member for Jomvu, Hon. Bady Twalib. You were called but you did not respond.

**Hon. Bady Twalib** (Jomvu, ODM): No, I was not called.

**Hon. Speaker:** Just call him.

*(Hon. Bady Twalib stood in his place)*

Order. Hon. Twalib, take your seat. You have invalidated your vote. Does it matter?

*(Hon. Bady Twalib spoke off the record)*

Order, Members. Can you now give time to the tellers to do the tally?

*(Vote tallying in progress)*

## DIVISION

---

**Disclaimer:** *The electronic version of the Official Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Hansard Editor.*

*(Question put and the House divided)*

Tellers of the Ayes: Hon. Josses Lelmengit and Hon. Eric Wamumbi.

Tellers of the Noes: Hon. Martin Owino and Hon. Antony Kibagendi.

## RESULTS

### AYES

- |                              |                              |
|------------------------------|------------------------------|
| 1. Hon. Samwel Chepkonga     | 37. Hon. Martha Wangari      |
| 2. Hon. Benjamin Lang'at     | 38. Hon. Charles Gimose      |
| 3. Hon. Marianne Kitany      | 39. Hon. Daniel Karitho      |
| 4. Hon. Irene Njoki          | 40. Hon. Julius M'anaiba     |
| 5. Hon. Jematiah Sergon      | 41. Hon. John Paul Mwirigi   |
| 6. Hon. Joshua Kandie        | 42. Hon. Abdi Ali Abdi       |
| 7. Hon. Joseph Makilap       | 43. Hon. Benard Shinali      |
| 8. Hon. Charles Kamuren      | 44. Hon. Mumina Bonaya       |
| 9. Hon. Nelson Koech         | 45. Hon. Githua Wamacukuru   |
| 10. Hon. Linet Chepkorir     | 46. Hon. Titus Lotee         |
| 11. Hon. Kilel Richard       | 47. Hon. Leah Sankaire       |
| 12. Hon. Richard Yegon       | 48. Hon. Memusi Kanchory     |
| 13. Hon. Gideon Ochanda      | 49. Hon. Onesmus Ngogoyo     |
| 14. Hon. Yakub Adow          | 50. Hon. George Sunkuiya     |
| 15. Hon. Kibet Komingoi      | 51. Hon. Njuguna Chege       |
| 16. Hon. Mugambi Rindikiri   | 52. Hon. Peter Kihungi       |
| 17. Hon. Victor Koech        | 53. Hon. Fabian Muli         |
| 18. Hon. Patrick Ntwiga      | 54. Hon. Samwel Chumel       |
| 19. Hon. Farah Maalim        | 55. Hon. Oscar Sudi          |
| 20. Hon. John Kiarie         | 56. Hon. Adams Korir         |
| 21. Hon. Musa Sirma          | 57. Hon. Gideon Kimaiyo      |
| 22. Hon. Caroline Ng'elechei | 58. Hon. Beatrice Kemei      |
| 23. Hon. James Gakuya        | 59. Hon. Julius Rutto        |
| 24. Hon. Pamela Njeru        | 60. Hon. Christopher Wangaya |
| 25. Hon. Josses Lelmengit    | 61. Hon. Njuguna Kawanjiku   |
| 26. Hon. Omboko Milemba      | 62. Hon. John Waithaka       |
| 27. Hon. Johana Kipyegon     | 63. Hon. Ann Wamuratha       |
| 28. Hon. (Dr.) Robert Pukose | 64. Hon. Mwengi Mutuse       |
| 29. Hon. Farah Yakub         | 65. Hon. Antony Wainaina     |
| 30. Hon. Kenneth Tungule     | 66. Hon. Joseph Munyoro      |
| 31. Hon. Dekow Mohamed       | 67. Hon. Ndindi Nyoro        |
| 32. Hon. Ali Wario           | 68. Hon. Kimani Ichung'wah   |
| 33. Hon. Elijah Kururia      | 69. Hon. Owen Baya           |
| 34. Hon. GG Kagombe          | 70. Hon. Didmus Barasa       |
| 35. Hon. Elisha Odhiambo     | 71. Hon. Gonzi Rai           |
| 36. Hon. Gichimu Githinji    | 72. Hon. Kwenya Thuku        |

- |                                       |                                |
|---------------------------------------|--------------------------------|
| 73. Hon. Wanjiku Muhia                | 119. Hon. Feisal Bader         |
| 74. Hon. Joseph Chererot              | 120. Hon. Fred Kapondi         |
| 75. Hon. Hillary Kosgei               | 121. Hon. Kaguchia John        |
| 76. Hon. Joseph Gitari                | 122. Hon. Betty Maina          |
| 77. Hon. Nimrod Mbai                  | 123. Hon. Vincent Musau        |
| 78. Hon. (Dr.) Rachael Nyamai         | 124. Hon. Peter Shake          |
| 79. Hon. Japheth Nyakundi             | 125. Hon. Mary Maingi          |
| 80. Hon. Brighton Yegon               | 126. Hon. Jayne Kihara         |
| 81. Hon. Alfred Mutai                 | 127. Hon. Liza Chelule         |
| 82. Hon. Joseph Tonui                 | 128. Hon. David Gikaria        |
| 83. Hon. Maisori Kemero               | 129. Hon. Samuel Arama         |
| 84. Hon. Mathias Robi                 | 130. Hon. Cynthia Muge         |
| 85. Hon. Ferdinand Wanyonyi           | 131. Hon. Bernard Kitur        |
| 86. Hon. Abdirahman Mohamed           | 132. Hon. Rebecca Tonkei       |
| 87. Hon. Abdikadir Mohamed            | 133. Hon. Lemanken Aramat      |
| 88. Hon. Jane Kagiri                  | 134. Hon. Kitilai Ntutu        |
| 89. Hon. Mwangi Kiunjuri              | 135. Hon. Gabriel Tongoyo      |
| 90. Hon. Wachira Karani               | 136. Hon. George Gachagua      |
| 91. Hon. Joseph Lekuton               | 137. Hon. George Kariuki       |
| 92. Hon. Muthoni Marubu               | 138. Hon. Charity Chepkwony    |
| 93. Hon. Ruweida Mohamed              | 139. Hon. Rahim Dawood         |
| 94. Hon. Stanley Muthama              | 140. Hon. Joash Nyamoko        |
| 95. Hon. Kahangara Mburu              | 141. Hon. Mohamed Ali          |
| 96. Hon. (Eng.) John Kiragu           | 142. Hon. Jerusha Momanyi      |
| 97. Hon. Protus Akujah                | 143. Hon. Faith Gitau          |
| 98. Hon. Chiforomodo Mangale          | 144. Hon. Zaheer Jhanda        |
| 99. Hon. Kareke Mbiuki                | 145. Hon. Rahab Mukami         |
| 100. Hon. Caleb Mule                  | 146. Hon. Duncan Mathenge      |
| 101. Hon. Malulu Injendi              | 147. Hon. Michael Muchira      |
| 102. Hon. Maj. (Rtd) Abdullahi Sheikh | 148. Hon. David Kiaraho        |
| 103. Hon. Umul Kheir Kassim           | 149. Hon. Michael Wainaina     |
| 104. Hon. Yusuf Adan                  | 150. Hon. (Dr.) David Pkosing  |
| 105. Hon. Mary Njoroge                | 151. Hon. Paul Chebor          |
| 106. Hon. Kangogo Bowen               | 152. Hon. Kamande Mwafrika     |
| 107. Hon. Timothy Kipchumba           | 153. Hon. Simon King'ara       |
| 108. Hon. Naomi Waqo                  | 154. Hon. Muchangi Karemba     |
| 109. Hon. Joshua Mwalyo               | 155. Hon. Clement Sloya        |
| 110. Hon. Edwin Gichuki               | 156. Hon. Ali Raso             |
| 111. Hon. Eric Wamumbi                | 157. Hon. Pauline Lenguris     |
| 112. Hon. Kassim Tandaza              | 158. Hon. Letipila Eli         |
| 113. Hon. (Eng.) Nebart Muriuki       | 159. Hon. Fred Ikana           |
| 114. Hon. Elizabeth Kailemia          | 160. Hon. Peter Lochakapong    |
| 115. Hon. Kiborek Reuben              | 161. Hon. Justice Kemei        |
| 116. Hon. Phylis Bartoo               | 162. Hon. John Koyi            |
| 117. Hon. Kuria Kimani                | 163. Hon. Francis Sigei        |
| 118. Hon. Abraham Kirwa               | 164. Hon. (Dr.) Shadrack Mwiti |

165. Hon. Silvanus Osoro  
 166. Hon. David Kiplagat  
 167. Hon. Caroli Omondi  
 168. Hon. Samuel Gachobe  
 169. Hon. Haika Mizighi  
 170. Hon. Amina Dika  
 171. Hon. Hussein Abdi  
 172. Hon. Mary Emaase  
 173. Hon. Geoffrey Wandeto  
 174. Hon. George Murugara  
 175. Hon. Alice Ng'ang'a  
 176. Hon. Kassait Kamket  
 177. Hon. Mpuru Aburi  
 178. Hon. (Dr.) John K. Mutunga  
 179. Hon. Julius Melly  
 180. Hon. John Chikati

181. Hon. Lillian Siyoi  
 182. Hon. Daniel Nanok  
 183. Hon. Gladys Boss  
 184. Hon. Ernest Kivai  
 185. Hon. Adagala Beatrice  
 186. Hon. Mohammed Adow  
 187. Hon. Martin Wanyonyi  
 188. Hon. Daniel Wanyama  
 189. Hon. Rael Kasiwai  
 190. Hon. (Dr.) Jackson Kosgei  
 191. Hon. Abdisirat Khalif  
 192. Hon. Dorothy Muthoni  
 193. Hon. Joseph Wainaina  
 194. Hon. Suleka Harun  
 195. Hon. Wanjiru Mwangi

#### NOES

1. Hon. Samuel Atandi  
 2. Hon. Walter Owino  
 3. Hon. Innocent Obiri  
 4. Hon. Nolfason Barongo  
 5. Hon. Raphael Wanjala  
 6. Hon. Wanami Wamboka  
 7. Hon. Nicholas Mwale  
 8. Hon. Maero Oyula  
 9. Hon. Omar Mwinyi  
 10. Hon. Patrick Simiyu  
 11. Hon. Beatrice Elachi  
 12. Hon. Mejjadonk Gathiru  
 13. Hon. Babu Owino  
 14. Hon. Julius Mawathe  
 15. Hon. Mark Mwenje  
 16. Hon. (Dr.) Ojiambo Oundo  
 17. Hon. Amina Siyad  
 18. Hon. Gathoni Wamuchomba  
 19. Hon. Peter Kaluma  
 20. Hon. Bidu Mohamed  
 21. Hon. George Koimburi  
 22. Hon. Eve Obara  
 23. Hon. Joshua Kimilu  
 24. Hon. Kakuta Maimai  
 25. Hon. Parashina Sakimba  
 26. Hon. Elsie Muhanda  
 27. Hon. Paul Katana  
 28. Hon. Yusuf Hassan

29. Hon. Adipo Okuome  
 30. Hon. Charles Ong'ondo  
 31. Hon. Robert Mbui  
 32. Hon. Peter Orero  
 33. Hon. Jessica Mbalu  
 34. Hon. Gertrude Mwanyanje  
 35. Hon. Thuddeus Nzambia  
 36. Hon. Bisau Kakai  
 37. Hon. Njeri Maina  
 38. Hon. Rashid Bedzimba  
 39. Hon. Ruth Odinga  
 40. Hon. Joshua Oron  
 41. Hon. Shakeel Shabbir  
 42. Hon. Rozaah Buyu  
 43. Hon. Irene Kasalu  
 44. Hon. (Dr.) Makali Mulu  
 45. Hon. David Mwalika  
 46. Hon. Edith Nyenze  
 47. Hon. Antony Kibagendi  
 48. Hon. Clive Gisairo  
 49. Hon. Fatuma Masito  
 50. Hon. Phelix Odiwuor  
 51. Hon. Mishi Mboko  
 52. Hon. Dick Oyugi  
 53. Hon. Nabii Nabwera  
 54. Hon. Titus Khamala  
 55. Hon. Joyce Kamene  
 56. Hon. George Aladwa

57. Hon. Suzanne Kiamba
58. Hon. Rose Mumo
59. Hon. Amina Mnyazi
60. Hon. Hussein Weytan
61. Hon. Abdul Haro
62. Hon. Gitonga Mukunji
63. Hon. Anthony Oluoch
64. Hon. Stephen Mule
65. Hon. Patrick Makau
66. Hon. Kivasu Nzioka
67. Hon. Fatuma Mohammed
68. Hon. Zamzam Mohammed
69. Hon. (Prof.) Guyo Jaldesa
70. Hon. Peter Salasya
71. Hon. Mohamed Machele
72. Hon. Gideon Mulyungi
73. Hon. (Eng.) Paul Nzengu
74. Hon. Esther Passaris
75. Hon. Geoffrey Mulanya
76. Hon. Agnes Mantaine
77. Hon. Martin Owino
78. Hon. Aduma Owuor
79. Hon. Jared Okello
80. Hon. Daniel Manduku
81. Hon. Kenga Mupe
82. Hon. (Dr.) Lilian Gogo
83. Hon. (Dr.) Otiende Amollo
84. Hon. Paul Abuor

- |                                   |                           |
|-----------------------------------|---------------------------|
| 85. Hon. T.J. Kajwang'            | 96. Hon. David Ochieng'   |
| 86. Hon. Caleb Amisi              | 97. Hon. Opiyo Wandayi    |
| 87. Hon. Naisula Lesuuda          | 98. Hon. Mark Nyamita     |
| 88. Hon. (Dr.) James Nyikal       | 99. Hon. Khamis Chome     |
| 89. Hon. Amos Maina               | 100. Hon. Fatuma Jehow    |
| 90. Hon. Millie Odhiambo - Mabona | 101. Hon. Yussuf Farah    |
| 91. Hon. Junet Mohamed            | 102. Hon. Danson Mwashako |
| 92. Hon. Peter Masara             | 103. Hon. Robert Basil    |
| 93. Hon. Oku Kaunya               | 104. Hon. Irene Mayaka    |
| 94. Hon. Susan Nguigi             | 105. Hon. John Mbadi      |
| 95. Hon. John Namoit              | 106. Hon. Umulkher Harun  |

## SPOILT

- |                     |                      |
|---------------------|----------------------|
| 1. Hon. Bady Twalib | 2. Hon. Sarah Korere |
|---------------------|----------------------|

**Hon. Speaker:** Order, Hon. Members. Tellers can go to the Bar.

*(Several Members chanted)*

Order! Order! Tellers, go to the Bar.

*(Hon. Josses Lelmengit and Hon. Martin Owino consulted with the Clerks-at-the-Table)*

Hon. Josses take your seat. Hon. Owino take your seat. Tellers, go ahead.

**Hon. Eric Wamumbi** (Mathira, UDA): Hon. Speaker, the results of the Division are as follows:

Ayes – 195  
 Noes – 106  
 Abstention – 0  
 Spoilt – 2

Thank you.

*(Several Members stood in the gangways)*

Order, Hon. Members. Take your seats. Hon. Members, the results of that Division are as follows:

Ayes – 195  
 Noes – 106  
 Abstention – 0  
 Spoilt – 2

The Ayes have it.

*(Several Members chanted)*

*(Question carried by 195 votes to 106)*

## BILLS

*Third Reading*

THE FINANCE BILL  
(National Assembly Bill No.30 of 2024)

**Hon. Speaker:** Mover. Order.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Speaker, I beg to move that the Finance Bill (National Assembly Bill No. 30 of 2024) be now read a Third Time. I ask the Vice-Chairperson to second.

*(Loud consultations)*

**Hon. Speaker:** Order, Hon. Members. Serjeant-at-arms, open the doors now.

*(Several Members stood in their places)*

Hon. Members on their feet, take your seats.

**Hon. Speaker:** Mover.

**Hon. Kuria Kimani** (Molo, UDA): Hon. Speaker, I beg to move that the Finance Bill (National Assembly Bill No.30 of 2024) be now read a Third Time. I ask Hon. Lang'at to second.

**Hon. Speaker:** Secunder, Hon. Lang'at.

**Hon. Benjamin Lang'at:** (Ainamoi, UDA): Hon. Speaker, I beg to second.

*(Question proposed)*

I am satisfied we have quorum.

*(Question put and agreed to)*

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

*(Several Members on the Minority  
Side stood in their places)*

**Hon. Speaker:** The Chairperson of the Budget and Appropriations Committee.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Thank you very much, Hon. Speaker.

*(Several Members left the Chamber)*

**Hon. Speaker:** Order. Those Members withdrawing from the Chamber, do so quietly.  
Order.  
Next Order.

*Second Readings*

THE APPROPRIATION BILL  
(National Assembly Bill No.33 of 2024)

**Hon. Speaker:** Hon. Ndindi Nyoro.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Hon. Speaker, I beg to move that the Appropriation Bill (National Assembly Bill No.33 of 2024) be now read a Second Time.

I thank all Members who have been participating in this Bill.

Before I call the Seconder, let me point out some of the things that we have include in the Bill. We have provided for the confirmation of all the 46,000 Junior Secondary School (JSS) teachers, money for fertiliser and Universal Health Care (UHC) among many things which we debated in the Report.

I call upon the Hon. Vice Chairperson of the Budget and Appropriations Committee, Hon. Mary Emaase to second.

**Hon. Speaker:** Mary Emaase.

**Hon. Mary Emaase** (Teso South, UDA): Hon. Speaker, I beg to second.

*(Several Members stood in their places)*

Order. Hon. Members on their feet, take your seats.

*(Hon. Gitonga Mukunji stood in his place)*

Hon. Mukunji take your seat.

*(Question proposed)*

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

*(Question put and agreed to)*

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

THE COUNTY ALLOCATION OF REVENUE BILL  
(Senate Bill No.25 of 2024)

**Hon. Speaker:** Hon. Ndindi Nyoro.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Hon. Speaker, I beg to move that the County Allocation of Revenue Bill (Senate Bill No. 25 of 2024) be now read a Second Time.



I will put it straight that in this Financial Year 2024/2025, we have upped the resources that we are sending to our counties to Ksh400.1 billion for better service delivery to Kenyans. I request Hon. Mary Emaase to second this Bill.

**Hon. Speaker:** Secunder.

**Hon. Mary Emaase** (Teso South, UDA): Hon. Speaker, I beg to second.

*(Hon. James Gakuya walked while the Speaker was on his feet)*

**Hon. Speaker:** Order, Hon. Members who are on their feet. Hon. Gakuya, take the nearest seat.

*(Question proposed)*

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

**Hon. Speaker:** Do I put the Question?

**Hon. Members:** Yes.

*(Question put and agreed to)*

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

Next Order.

## COMMITTEE OF THE WHOLE HOUSE

*(Order for Committee read)*

*[The Speaker (Hon. Moses Wetang'ula) left the Chair]*

### IN THE COMMITTEE

*[The Temporary Chairlady (Hon. Martha Wangari) in the Chair]*

#### THE COUNTY ALLOCATION OF REVENUE BILL (Senate Bill No.25 of 2024)

**The Temporary Chairlady** (Hon. Martha Wangari): Order, Members. We are now in the Committee of the whole House. We will start with the County Allocation of Revenue Bill (Senate Bill No.25 of 2024).

*(Clauses 3,4,5,6,7,8, 9 and 10 agreed to)*

*(First and Second Schedules agreed to)*

*(Clause 2 agreed to)*

*(Title agreed to)*

*(Clause 1 agreed to)*

Hon. Members, for the convenience of the House, we will go to the Appropriation Bill, (National Assembly Bill No.33 of 2024).

THE APPROPRIATION BILL  
(National Assembly Bill No.33 of 2024)

*(Clauses 2 and 3 agreed to)*

*Schedule*

**The Temporary Chairlady** (Hon. Martha Wangari): Mover, Chairperson, Budget and Appropriations Committee.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Hon. Temporary Chairlady, I beg to move:

THAT, the Schedule on the Appropriation Bill, 2024 for the FY 2024/2025 be amended

- 
- (a) in Vote R1065—
    - (i) under programme 0504000 (University Education), by deleting the expression “Ksh77,592,258,039” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh74,992,258,039”.
  - (b) in Vote R1071—
    - (a) under programme 0717000 General Administration Planning and Support Services, by deleting the expression “Ksh60,307,059,959” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh 52,224,461,723”.
    - (b) under programme 0718000 Public Financial Management, by deleting the expression “Ksh6,487,481,087” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh6,505,212,087”.
    - (c) under programme 0719000 Economic and Financial Policy Formulation and Management, by deleting the expression “Ksh1,101,222,429” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,516,089,665”.
  - (c) in Vote R1072—
    - (a) under programme 0706000 Economic Policy and National Planning, by deleting the expression “Ksh1,756,274,273” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,556,474,273”.
    - (b) under programme 0706000 Economic Policy and National Planning, by deleting the expression “Ksh170,100,000” appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression “Ksh169,900,000”.

- (c) under programme 0709000 General Administration Planning and Support Services, by deleting the expression “Ksh33,471,082” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh33,271,082”.
- (d) under programme 0709000 General Administration Planning and Support Services, by inserting the expression “Ksh200,000” in column 4 (Appropriation in Aid).
- (d) in Vote R1082—
  - (i) under programme 0412000 General Administration, by deleting the expression “Ksh18,480,119,104” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh14,480,119,104”.
- (e) in Vote R1083—
  - (i) under programme 0407000 Health Resources Development and Innovation by deleting the expression “Ksh8,973,717,004” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh9,073,717,004”.
- (f) in Vote R1091—
  - (i) under programme 0202000 Road Transport, by deleting the expression “Ksh1,629,891,250” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,539,891,250”.
- (g) in Vote R1109—
  - (i) under programme 1001000 General Administration, Planning and Support Services, by deleting the expression “Ksh339,153,125” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh387,153,125”.
  - (ii) under programme 1017000 Water and Sewerage Infrastructure Development, by deleting the expression “Ksh1,924,351,780” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,876,351,780”.
- (h) in Vote R1169—
  - (i) under programme 0107000 General Administration Planning and Support Services, by deleting the expression “Ksh1,243,038,217” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,127,038,217”.
  - (ii) under programme 0108000 Crop Development and Management, by deleting the expression “Ksh1,598,078,838” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,144,078,838”.
- (i) in Vote R1173—
  - (i) under programme 0304000 Cooperative Development and Management, by deleting the “Ksh2,582,183,583” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh4,582,183,583”.
- (j) in Vote R1177—
  - (i) under programme 0322000 Investment Development and Promotion, by deleting the expression “Ksh503,613,914” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh573,613,914”.
- (k) in Vote D 1011—
  - (i) under programme 0701000 General Administration Planning and Support Services, by deleting the expression “Ksh42,900,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh342,900,000”.
- (l) in Vote D 1071—

- (i) under programme 0718000 Public Financial Management, by deleting the expression “Ksh21,078,891,552” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh17,778,891,552”.
- (m) in Vote D1082—
  - (i) under programme 0402000 National Referral & Specialized Services, by deleting the expression “Ksh12,566,000,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh12,616,000,000”.
  - (ii) under programme 0411000 Health Research and Innovations, by deleting the expression “Ksh937,000,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh887,000,000”.
- (n) in Vote D1091—
  - (i) under programme 0202000 Road Transport by deleting the expression “Ksh73,506,031,868” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh73,276,031,868”
- (o) in Vote D1092—
  - (i) under programme 0203000 Rail Transport, by deleting the expression “Ksh2,741,700,000” appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression “Ksh2,741,700,000”.
- (p) in Vote D1104—
  - (i) under programme 1014000 Irrigation and Land Reclamation, by deleting the expression “Ksh10,600,780,000” appearing in Column 3 (supply) and substituting therefor the expression “Ksh10,350,780,000”.
- (q) in Vote D1109—
  - (i) under programme 1004000 Water Resources Management, by deleting the expression “Ksh4,016,000,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh3,716,000,000”.
  - (ii) under programme 1017000 Water and Sewerage Infrastructure Development, by deleting the expression “Kshs20,145,400,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh20,445,400,000”.
- (r) in Vote D1112—
  - (i) under programme 0101000 Land Policy and Planning, by deleting the expression “Ksh3,304,376,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh4,554,376,000”
- (s) in Vote D1152—
  - (i) under programme 0213000 Power Transmission and Distribution, by deleting the expression “Ksh28,050,900,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh28,200,900,000”.
  - (ii) under programme 0213000 Power Transmission and Distribution, by deleting the expression “Ksh16,365,430,497” appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression “Ksh16,215,430,497”.
  - (iii) under programme 0214000 Alternative Energy Technologies, by deleting the expression “Ksh1,529,000,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,379,000,000”.
  - (iv) under 0214000 Alternative Energy Technologies, by deleting the expression “Ksh546,000,000” appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression “Ksh696,000,000”

- (t) in Vote D1166—
  - (i) under programme 0111000 Fisheries Development and Management, by deleting the expression “Ksh7,345,420,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh7,329,420,000”.
  - (ii) under programme 0118000 Development and Coordination of the Blue Economy, by deleting the expression “Ksh1,567,510,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh1,583,510,000”.
- (u) in Vote D1169—
  - (i) under programme 0107000 General Administration Planning and Support Services, by deleting the expression “Ksh2,809,592,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh3,699,592,000”.
  - (ii) under programme 0108000 Crop Development and Management, by deleting the expression “Ksh27,064,248,958” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh24,244,248,958”.
- (v) in Vote D1173—
  - (i) under programme 0304000 Cooperative Development and Management, by deleting the expression “Ksh346,770,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh2,346,770,000”.
- (w) in Vote D1332—
  - (i) under programme 1018000 Forests Development, Management and Conservation, by deleting the expression “Ksh1,972,300,000” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh2,472,300,000”.
- (x) in Vote R1252—
  - (i) under programme 0606000 Legal Services, by deleting the expression “Ksh4,468,584,833” appearing in Column 3 (Supply), and substituting therefor the expression “Ksh4,418,584,833”.
  - (ii) under Programme 0607000 Governance, Legal Training and Constitutional Affairs, by deleting the expression “Ksh802,527,486” appearing in Column 3 (Supply), and substituting therefor the expression Ksh852,527,486.

**The Temporary Chairlady** (Hon. Martha Wangari): Leader of the Majority Party, have you agreed to that?

**Hon. Kimani Ichung’wah** (Kikuyu, UDA): Hon. Temporary Chairlady, I beg to move: THAT, the Schedule to the Bill be amended—

- (a) in vote R1065 by deleting the expression “Ksh77,592,258,039” appearing in column 3 under the Programme 0504000 (University Education) and substituting therefor the expression “Ksh76,392,258,039.00”.
- (b) in vote R2091 by deleting the expression “Ksh347,188,594,808” appearing in column 3 under the Programme 0509000 (Teacher Resource Management) and substituting therefor the expression “Ksh348,388,594,808”.
- (c) by effecting the consequential amendments thereof.

*(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)*

*(Schedule as amended agreed to)*

*(Title agreed to)*

*(Clause 1 agreed to)*

Mover, Move Reporting. Give the Chair the microphone.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Hon. Temporary Chairlady, I beg to move that the Committee do report to the House its consideration of the County Allocation of Revenue Bill (Senate Bill No.25 of 2024) and its approval thereof without amendments.

## MOTION

### CONSIDERATION OF REPORT ON THE APPROPRIATION BILL

*(Loud consultations)*

**Hon. Speaker:** Order, Hon. Members.

**Hon. Martha Wangari** (Gilgil, UDA): Hon. Speaker, I beg to report that the Committee of the whole House has considered the Appropriation Bill (National Assembly Bill No.33 of 2024) and approved the same with amendments.

**Hon. Speaker:** Mover.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Hon. Speaker, I beg to move that the House does agree with the Committee in the said report. I request Hon. Musa Sirma, to second.

**Hon. Musa Sirma** (Eldama Ravine, UDA): Hon. Speaker, I second.

*(Loud consultations)*

**Hon. Speaker:** Order, Hon. Members.

*(Question proposed)*

*(Question put and agreed to)*

## BILL

### Third Reading

### THE APPROPRIATION BILL

(National Assembly Bill No.33 of 2024)

**Hon. Speaker:** Mover.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Hon. Speaker, I beg to move that the Appropriation Bill (National Assembly Bill No. 33 of 2024) be now read a Third Time. I request Hon. Didmus Barasa to second.

**Hon. Speaker:** Hon. Didmus.

**Hon. Didmus Barasa** (Kimilili, UDA): Hon. Speaker, I second.

*(Question proposed)*

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

*(Question put and agreed to)*

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

**Hon. Speaker:** Next Order. The County Allocation of Revenue Bill.

## MOTION

### CONSIDERATION OF REPORT ON THE COUNTY ALLOCATION OF REVENUE BILL

**Hon. Martha Wangari** (Gilgil, UDA): Hon. Speaker, I beg to report that the Committee of the whole House has considered the County Allocation of Revenue Bill (Senate Bill No.25 of 2024) and approved the same without amendment.

**Hon. Speaker:** Mover.

**Hon. Ndindi Nyoro** (Kiharu, UDA): Thank you very much, Hon. Speaker. I beg to move that the House does agree with the Committee in the said report. I request Hon. Wamumbi, Member for Mathira, to second.

**Hon. Eric Wamumbi** (Mathira, UDA): Hon. Speaker, I second.

*(Question proposed)*

*(Question put and agreed to)*

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

**Hon. Speaker:** Order. Hon. Members, please be upstanding. We have exhausted the business for this morning. As we adjourn, I direct the House Business Committee, which ought to have met this morning but did not, to meet at 3.30 p.m. to determine the business for tomorrow.

**ADJOURNMENT**

**Hon. Speaker:** Hon. Members, the time being 2.35 p.m., the House stands adjourned until tomorrow, Wednesday, 26<sup>th</sup> June 2024 at 9.30 a.m.

The House rose at 2.35 p.m.



*Published by*  
Clerk of the National Assembly  
Parliament Buildings  
Nairobi