



REPUBLIC OF KENYA
THIRTEENTH PARLIAMENT – THIRD SESSION
THE NATIONAL ASSEMBLY
VOTES AND PROCEEDINGS
TUESDAY, JUNE 25, 2024

1. The House assembled at thirty minutes past Nine O'clock.
2. The Proceedings were opened with Prayer.
3. Presiding – the Honourable Speaker.

4. **PAPERS**

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

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

(Hon. Naomi Waqo- Deputy Majority Party Whip)

5. **MOTION – ALTERATION OF THE CALENDAR OF THE HOUSE**

Motion made and Question proposed—

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, 14th 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, 28th June 2024 and ends on Monday, 15th July 2024; and
- (b) the House resumes Regular Sittings on Tuesday, 16th July 2024 to continue with the Second Part of the Session.

(Leader the Majority Party)

Debate arising;

Question put and agreed to.

6. **THE ETHICS AND ANTI-CORRUPTION COMMISSION (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 11 OF 2024)**

(The Leader of the Majority Party and the Leader of the Minority Party)

Order for First Reading Read;

Bill Read a First Time and committed to the relevant Departmental Committee pursuant to Standing Order 127(1).

7. GUIDE ON PROPOSED AMENDMENTS TO THE FINANCE BILL, 2014

The Speaker issued the following Communication—

“Honourable 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).

Honourable Members, You will recall that on Wednesday, 19th June 2024, I guided all Members desirous of proposing amendments to the Bill to submit the amendments to the office of the Clerk by 1.00 pm on Thursday, 20th June 2024. At the close of the submission period, thirty-seven (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.

Honourable Members, Article 114 of the Constitution provides that, in any instance where a motion makes provisions for a matter listed in the definition of ‘*a money Bill*’, the House may proceed only in accordance with the recommendation of the relevant Committee after taking into account the views of the Cabinet Secretary responsible for finance.

In this regard, and noting the import 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.

Honourable Members, pursuant to Standing Order 131, I also referred proposed amendments to the Departmental Committee on Finance and National Planning to consider harmonization of similar or related proposals made with respect to various clauses in the Bill and to report the outcome of the exercise. This exercise is referred to as “winnowing” in parliamentary parlance.

Honourable Members, I am informed that the Committee undertook ‘*winnowing*’ yesterday, Monday, 24th June 2024. The Chairperson of the Committee has since briefed me on the harmonization 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 that 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 therefore direct that the proposed amendments bearing the disclaimer “*subject to provisions of Article 114 of the Constitution*” will not be considered in Committee of the whole House.

Additionally, Hon. Members, 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. Martins Peter 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 Amisi, MP;
- (10) The Hon. Clive Gisairo, MP;
- (11) The Hon. Irene Mayaka, MP;
- (12) The Hon. T.J. Kajwang' and
- (13) The Hon. Robert Basil, 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. I thank you."

8. COMMITTEE OF THE WHOLE HOUSE

Order for Committee read;

IN THE COMMITTEE

The Deputy Speaker in the Chair

The Finance Bill (National Assembly Bill No. 30 of 2024)

Clause 2 - amendment proposed-

THAT, clause 2 of the Bill be amended –

- (a) in paragraph (a) in the proposed definition of “digital content monetization” 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”.

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 2 - as amended agreed to.

Clause 3 - amendment proposed-

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).

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 3 - as amended agreed to;

Clause 4 - amendment proposed-

THAT, the Bill be amended by deleting clause 4.

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 4 - deleted.

Clause 5 - agreed to.

Clause 6 - amendment proposed-

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).

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 6 - as amended agreed to;

Clause 7 - agreed to.

Clause 8 - amendment proposed-

THAT, clause 8 of the Bill be amended in the proposed new section 12E –

- (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 percent 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”.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 8 - as amended agreed to;

Clause 9 - amendment proposed-

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 substituting therefor the words “covered person”;
 - (ii) by deleting subsection (6);
- (b) by deleting the proposed new clause 12H.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 9 - as amended agreed to;

Clause 10 - amendment proposed-

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).

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 10 - as amended agreed to;

Clause 11 - agreed to.

Clause 12 - amendment proposed-

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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 12 - as amended agreed to;

Clauses 13, 14, 15, 16, 17 and 18 - agreed to.

Clause 19 - amendment proposed-

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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 19 - as amended agreed to;

Clause 20 - amendment proposed-

THAT, clause 20 of the Bill be amended—

- (a) in paragraph (a) by deleting sub-paragraph (r);
- (b) in paragraph (b) by deleting sub-paragraph (m).

(Hon. Patrick Makau)

Proposed amendment dropped;

Further amendment proposed –

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;

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 20 - as amended agreed to;

Clauses 21 and 22 - agreed to.

Clause 23 - amendment proposed-

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).

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Proposed amendment dropped;

Further amendment proposed-

THAT, clause 23 of the Bill be amended —

- (a) by deleting paragraph (a)
- (b) by deleting paragraph (b)
- (c) by deleting paragraph (g)

(Hon. Patrick Makau)

Proposed amendment dropped;

Clause 23 - as amended agreed to;

Clause 24 - agreed to;

Clause 25 - amendment proposed-

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 percent of the gross amount;

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

THAT, clause 25 of the Bill be amended—

a) in paragraph (b) (ii) (C) by deleting the proposed new subparagraph (v);

b) in paragraph (b) (iii)(F) b deleting the proposed new paragraph (o).

(Hon. George Sunkuiya)

Proposed amendment dropped;

Clause 25 - as amended agreed to;

Clause 26 - amendment proposed-

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).

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 26 - as amended agreed to.

Clause 27, 28 & 29 - agreed to.

Clause 30 - amendment proposed-

THAT, clause 30 of the Bill be amended by deleting the proposed subsection (5) and substituting therefore 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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 30 - as amended agreed to;

Clause 31 - amendment proposed-

THAT, clause 31 of the Bill be amended in paragraph (a) -

(a) by inserting the following new subparagraph immediately after sub paragraph (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 1st 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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 31 - as amended agreed to;

Clauses 32 & 33 - agreed to.

Clause 34 - amendment proposed-

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

(Hon. Leah Sankaire)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed -

THAT, clause 34 of the 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;
- (c) by deleting paragraph(a) (i) (B);
- (d) by inserting the following new paragraph immediately after paragraph (B)-
- (Ba) by deleting paragraph 51;
 - (e) by deleting paragraph (a) (i) (C);
 - (f) in paragraph (a) (i) (D) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;
 - (g) by deleting paragraph(a) (i) (E);
 - (h) by deleting paragraph(a) (i) (F);
 - (i) by deleting paragraph (a) (i) (G);
 - (j) by deleting paragraph (a) (i) (H);
 - (k) by deleting paragraph (a) (i) (I);
 - (l) by deleting paragraph(a) (i) (J);
 - (m) by deleting paragraph (a) (i) (K);
 - (n) by deleting paragraph (a) (i) (L)
 - (o) by deleting paragraph (a) (i) (M);

- (p) by deleting paragraph (a) (i) (N);
- (q) by inserting the following new paragraph immediately after paragraph (N)-
 - (Na) by deleting paragraph 109;
- (r) by deleting paragraph (a) (i) (O);
- (s) by inserting the following new paragraph immediately after paragraph (O)-
 - (Oa) by deleting paragraph 112;
- (t) 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.
- (u) 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.
- (v) 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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;
Debate arising;

Question of the amendment put and agreed to;

Clause 34 - as amended agreed to;

Clause 35 - amendment proposed-

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;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

THAT, clause 35 of the Bill be amended by deleting paragraph (a).

(Hon. Patrick Makau)

Proposed amendment dropped;

Clause 35 - as amended agreed to;

New Clause 33A proposed-

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”.

(Chairperson, Departmental Committee on Finance and National Planning)

Motion made and Question proposed-

THAT, New Clause 33A be now read a Second Time;

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 33A be part of the Bill.

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Clause 36 - **amendment proposed-**

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

Amendment of section 2 of Cap. 472 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 in the Annex shall apply.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 36 - as amended agreed to;

Clauses 37 and 38 - agreed to;

Clause 39 - amendment proposed-

THAT, clause 39 of the Bill be deleted.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

THAT, the Bill be amended by deleting Clause 39.

(Hon. Wakili Edward)

Proposed amendment dropped;

Clause 39 - deleted;

Clause 40 - agreed to;

Clause 41 - amendment proposed-

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”

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 41 - as amended agreed to;

Clause 42 - amendment proposed-

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
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(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 Partner States that meet the East African Community Rules of Origin	25% or sh. 75 per kilogramme, whichever is higher.
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(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.
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- (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 fertilized 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

	<i>per kg</i>
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	<i>35% of custom value or Shs.200 per kg</i>
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	<i>35% of custom value or Shs.300 per kg</i>
Molasses resulting from the extraction or refining of sugar of tariff no. 1703 Provided that the excise duty shall not be imposed where eighty percent of the molasses produced by a person is transferred to a manufacturer of ethanol licensed in Kenya	<i>44,250 per tonne</i>

(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 percent” and substituting therefor the expression “fifteen percent”;

(d) in subparagraph (v) by deleting the expression “twenty percent” and substituting therefor the expression “fifteen percent”;

(e) in subparagraph (vi) by deleting the expression “twenty percent” and substituting therefor the expression “fifteen percent”;

(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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed—

THAT, clause 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 –

<i>Description</i>	<i>Rate of Excise Duty</i>
Imported sugar excluding sugar imported by a registered manufacturer and raw sugar imported for processing by a licensed sugar refinery	Shs. 7.50 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”—

<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 percent 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—
- (ii) deleting the words “twenty percent” appearing in subparagraph (iv) and substituting therefor the words “twenty-five percent”;
 - (iii) deleting the words “twenty percent” appearing in sub-paragraph (v) and substituting therefor the words “twenty-five percent”;
 - (iii) deleting the words “twenty percent” appearing in subparagraph (vi) and substituting therefor the words “twenty-five percent”; and
 - (iv) deleting the words “twenty percent” in subparagraph (vii) and substituting therefor the words “twenty-five percent”.

(Hon. John Wanjiku)

Proposed amendment dropped;

Further amendment proposed—

THAT, Clause 42 of the Bill be amended in paragraph (a) (i) by deleting the proposed new sub-paragraph (D).

(Hon. Emmanuel Wangwe)

Proposed amendment dropped;

Further amendment proposed—

THAT, Clause 42 of the Bill be amended in paragraph (a) (i) by—

- (a) deleting the proposed new sub-paragraph (A).
- (b) deleting the proposed new sub-paragraph (D).

(Hon. Peter Kaluma)

Proposed amendment dropped;

Further amendment proposed—

THAT, clause 42 of the Bill be amended in paragraph (b) by deleting subparagraph (iv) and substituting therefor the following new subparagraph (iv) —

- (iv) in paragraph 4A, by deleting the words “twelve-point five percent” and substituting therefor the words “five percent on deposits remitted daily”

(Hon. Mukunji Gitonga)

Proposed amendment dropped;

Further amendment proposed—

THAT, clause 42 of the Bill be amended in paragraph (a)(i) by deleting item (P).

(Hon. Beatrice Elachi)

Proposed amendment withdrawn by the Member;

Further amendment proposed—

THAT, clause 42 of the Bill be amended in paragraph (a) (i) by deleting item (D).

(Hon. Clive Gisairo)

Proposed amendment withdrawn by the Member;

Further amendment proposed—

THAT, clause 42 of the Bill be amended—

- (a) in paragraph (a) (i) by deleting the item of description of “Vegetable oils of tariff codes 1511, 1512, 1515 and 1517” appearing in subparagraph (P);
- (b) in paragraph (b) by —
 - (a) deleting subparagraph (i);
 - (b) deleting subparagraph (ii);
 - (c) deleting subparagraph (iii);
 - (d) deleting subparagraph (iv);
 - (e) deleting subparagraph (v);
 - (f) deleting subparagraph (vi);
 - (g) deleting subparagraph (vii);
 - (h) deleting subparagraph (viii);

(Hon. Anthony Oluoch)

Proposed amendment withdrawn by the Member;

Further amendment proposed—

THAT, Clause 42 (a) (i) of the Bill be amended—

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

(BA) in the description of “Imported paper or paper board, labels of all kinds whether or not printed of tariff heading 4821.10.00 and 4821.90.00” by inserting the words “excluding imported paper or paper board, labels of all kinds whether or not printed, originating from East African Community Partner States that meet the East African Community Rules of Origin” at the end thereof;

(b) by inserting the words “and white cement” immediately after the word “clinkers” sub-paragraph (C);

(c) by deleting subparagraph (P);

(d) by inserting the following new subparagraph immediately after subparagraph (Q)—

“(R) by deleting the description of “imported non-virgin test liner of heading 4805.24.00 and the corresponding rate of excise duty”

(Hon. Gathoni Wamuchomba)

Proposed amendment withdrawn by the Member;

Further amendment proposed—

THAT, Clause 42 of the Bill be amended —

(a) in paragraph (a) by deleting sub paragraph (i) (P);

(b) in paragraph (b) —

(i) by deleting sub paragraph (i);

(ii) deleting sub paragraph (ii);

(iii) by deleting sub paragraph (iii); and

(iv) by deleting sub paragraph (viii).

(Hon. Irene Mayaka)

Proposed amendment withdrawn by the Member;

Further amendment proposed—

THAT, Clause 42 of the Bill be amended in paragraph (a) by—

(a) deleting subparagraph (i)(I);

(b) deleting subparagraph (i)(J);

(c) deleting subparagraph (i)(K).

(Hon. Wakili Edward)

Proposed amendment dropped;

Further amendment proposed—

THAT, clause 42 (a) of the Bill be amended in subparagraph (i) —

(i) in the proposed amendment in item (B) by inserting the words “and excluding Imported paper or paper board, labels of all kinds whether or not printed labels Skillets and free hinge lids of HS Codes 4821.10.00 and 4821.90.00 originating from East African Community Partner States that meet the East African Community Rules of Origin” immediately after the words “Rules of Origin”;

- (ii) in the proposed amendment in item (C) by inserting the words “and white cement” immediately after the words “excluding clinkers”;
- (iii) by deleting the proposed amendment in item (G);
- (iv) in the proposed amendment in item (K) by deleting the expression “shs. 16” and substituting therefor the expression “shs. 10.6”;
- (v) by deleting the proposed amendment in item (P);
- (vi) by inserting the following new items immediately after item (Q)—
- (R)** by deleting the description of “Imported non- virgin test liner of heading 4805.24.00” and the corresponding rate of excise duty;
- (S)** by deleting description of “Imported non-virgin fluting medium of heading 4805.19.00” and the corresponding rate of excise duty;
- (T)** in the description of “3907.50.00 imported Alkyd” by deleting the corresponding rate of excise duty and substituting therefor the rate of excise duty “10%”;
- (U)** by deleting the description of “3903.20.00 Emulsion-styrene Acrylic” and the corresponding rate of excise duty;
- (V)** by inserting the following new description and corresponding rate of excise duty at the end thereof—

<i>Description</i>	<i>Rate of excise duty</i>
Polymers of styrene, in primary forms of tariff heading 3903.90.00	10%
Vinyl acetate copolymers of tariff heading 3905.91.00	10%
Styrene-acrylonitrile (SAN) copolymers	10%

(Hon. Charles Ngusya)

Proposed amendment dropped;

Further amendment proposed—

THAT, clause 42 of the bill be amended -

- (a) in paragraph (a) (i) by deleting the expression “10%” and substituting therefor the expression “5%”; and
- (b) in paragraph (b)-
 - (i) in subparagraph (i) by deleting the expression “twenty percent” and substituting therefor the expression “ten percent”;
 - (ii) in subparagraph (iv) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;
 - (iii) in subparagraph (v) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;
 - (iv) in subparagraph (vi) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;
 - (v) in subparagraph (vii) by deleting the expression “twenty percent” and substituting therefor the expression “twelve point seven five percent”;

(Hon. Mark Mwenje)

Proposed amendment withdrawn by the Member;

Further amendment proposed—

THAT, clause 42 (a) (i) of the Bill be amended in paragraph (H) by deleting the expression “shs.257.55 per kg” and substituting therefor the expression “Shs.260 per kg”.

(Hon. T.J. Kajwang’)

Proposed amendment withdrawn by the Member;

Further amendment proposed—

THAT, clause 42 (a) of the Bill be amended by deleting paragraph (C).

(Hon. (Dr.) Wilberforce Oundo)

Proposed amendment dropped;

Clause 42 - as amended agreed to;

Clause 43 - amendment proposed-

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”;

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 43 - as amended agreed to;

Clause 44 - amendment proposed-

THAT, clause 44 be deleted.

(Hon. John Wanjiku)

Proposed amendment dropped;

Further amendment proposed-

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

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 44 - as amended agreed to.

Clause 45 - amendment proposed-

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

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 45 - as amended agreed to.

Clause 46 - amendment proposed-

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).

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

THAT, clause 46 of the Bill is amended—

- (a) in paragraph (a) (ii) by inserting the following new paragraph immediately after the proposed new paragraph (xxxi)—
 - (xxxii) raw sugar imported by a licensed sugar refinery;

(b) in paragraph (b)(ii) by inserting the following new paragraph immediately after the proposed new paragraph (xvii)—

(xviii) raw sugar imported by a licensed sugar refinery.

(Hon. John Wanjiku)

Proposed amendment dropped;

Clause 46 - as amended agreed to;

Clause 47 - amendment proposed-

THAT, the Bill be amended by deleting clause 47.

(Hon. Umulkher Harun)

Proposed amendment dropped;

Further amendment proposed -

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
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(b) by deleting the item-

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

8711.20.90	internal combustion engine exceeding 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-

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and Investment Promotion Levy rate</i>
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%

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

THAT, Clause 47 of the Bill be amended in the proposed new Third Schedule by deleting the following items and the corresponding rates—

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and investment promotion levy rate</i>
8711.10.90	Motorcycles with internal combustion engine not exceeding 50cc	3% of the customs value
8711.20.10	Motorcycles with Internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.20.90	Motorcycles with Internal combustion engine exceeding 50cc but not exceeding 250cc	3% of the customs value
8711.30.90	Motorcycles with	3% of the customs

8711.40.90	Internal combustion engine exceeding 250cc but not exceeding 500cc Motorcycles with internal combustion engine exceeding 500cc but not exceeding 800cc	3% of the customs value
8711.50.90	Motorcycles with internal combustion engine exceeding 800cc	3% of the customs value
8711.60.00	Electric motorcycles	3% of the customs value

(Hon. Peter Kaluma)

Proposed amendment dropped;

Further amendment proposed-

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%”.

(Hon. John Wanjiku)

Proposed amendment dropped;

Further amendment proposed-

THAT, clause 47 of the Bill be amended in the proposed new Third Schedule by deleting the following items of tariff description—

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and investment promotion levy rate</i>
2207.20.00	Denatured ethyl alcohol and other spirits	3% of the customs value
4804.11.00	Kraft liner	3% of the customs value
4804.29.00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 – Other	3% of the customs value
7207.11.00	Billets	10% of the customs value
7321.12.00	Cooking stoves for liquid fuel	3% of the customs value

(Hon. Charles Ngusya)

Proposed amendment dropped;

THAT, the Bill be amended in the proposed item “cement clinker” in the proposed rate by deleting the expression “10% of the customs value” and substituting therefor the expression “7.5% of the customs value”.

(Hon. Mark Mwenje)

Proposed amendment withdrawn by the Member;

Clause 47 - as amended agreed to;

Clause 48 - amendment proposed-

THAT, the proposed Fourth Schedule in clause 48 of the Bill be amended –

- (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 Shs. 100 per kg.
chapter 39, excluding raw
material.

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 48 - as amended agreed to;

New Clause 44A proposed—

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”.

(Chairperson, Departmental Committee on Finance & National Planning)

Motion made and Question proposed-

THAT, New Clause 44A be now read a Second Time.

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed—

THAT, New Clause 44A be part of the Bill.

(Chairperson, Departmental Committee on Finance and National Planning)

Debate arising;

Question put and agreed to.

New Clause 45A proposed—

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.

(Chairperson, Departmental Committee on Finance & National Planning)

Motion made and Question proposed-

THAT, New Clause 45A be now read a Second Time;

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

THAT, New Clause 45A be part of the Bill.

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Clauses 49 and 50 - agreed to.

Clause 51 - amendment proposed;

THAT, the Bill be amended by deleting the 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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question put and agreed to;

Clause 51 - as amended agreed to;

Clause 52 - amendment proposed-

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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 52 - as amended agreed to.

Clause 53 - amendment proposed;

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

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question put and agreed to;

Clause 53 - as amended agreed to

Clause 54 - amendment proposed-

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,”.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 54 - as amended agreed to.

Clause 55 - amendment proposed-

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”.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question put and agreed to;

Clause 55 - as amended agreed to.

Clause 56 - amendment proposed-

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

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 56 - as amended agreed to.

Clause 57 - amendment proposed-

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 millions” appearing in the proposed sub-section (6) and substituting therefor the words “five hundred thousand”.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question put and agreed to;

Clause 57 - as amended agreed to;

Clause 58 & 59 - agreed to;

Clause 60 - amendment proposed-

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”.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 60 - as amended agreed to.

New Clause 52A proposed—

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 “30th June,2024 “appearing in subparagraph (i) and substituting therefor the expression “31st March, 2025”;
 - (b) in subsection (4) by deleting the expression “30th June, 2024” and substituting therefor the expression “31st March, 2025”.

(Chairperson, Departmental Committee on Finance & National Planning)

Motion made and Question proposed-
THAT, New Clause 52A be now read a Second Time.

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed—
THAT, New Clause 52A be part of the Bill.

(Chairperson, Departmental Committee on Finance and National Planning)

Debate arising;

Question put and agreed to.

Clause 61 - amendment proposed-

THAT, the Bill be amended by deleting clause 61.

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question put and agreed to;

Clause 61 - deleted.

Clause 62 - agreed to.

Clause 63 - amendment proposed-

THAT, the Bill be amended by deleting clause 63.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question put and agreed to;

Clause 63 - deleted;

Clauses 64 & 65 - agreed to.

New Clause 62A proposed—

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 .

(Chairperson, Departmental Committee on Finance & National Planning)

Motion made and Question proposed-

THAT, New Clause 62A be now read a Second Time.

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed—

THAT, New Clause 62A be part of the Bill.

(Chairperson, Departmental Committee on Finance and National Planning)

Debate arising;

Question put and agreed to.

New Clause 63A proposed-

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 flowing 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).

(Chairperson, Departmental Committee on Finance & National Planning)

Motion made and Question proposed-

THAT, New Clause 63A be now read a Second Time.

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed—

THAT, New Clause 63A be part of the Bill.

(Chairperson, Departmental Committee on Finance and National Planning)

Debate arising;

Question put and agreed to.

New Clause 64A proposed—

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.

(Chairperson, Departmental Committee on Finance & National Planning)

Motion made and Question proposed-

THAT, New Clause 64A be now read a Second Time.

(Chairperson, Departmental Committee on Finance & National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed—

THAT, New Clause 64A be part of the Bill.

(Chairperson, Departmental Committee on Finance and National Planning)

Debate arising;

Question put and agreed to.

New Clause 66 proposed—

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 percent 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.

(Chairperson, Departmental Committee on Finance & National Planning)

Motion made and Question proposed-

THAT, New Clause 66 be now read a Second Time.

(Chairperson, Departmental Committee on Finance and National Planning)

Debate arising;

Question put and agreed to;

Motion made and Question proposed—

THAT, New Clause 66 be part of the Bill.

(Chairperson, Departmental Committee on Finance and National Planning)

Debate arising;

Question put and agreed to.

Title - agreed to.

Clause 1 - amendment proposed-

THAT, clause 1 of the Bill be amended –

(a) in paragraph (a) by deleting the expression “1st September, 2024” and substituting therefor the following expression “1st August, 2024” ;

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

“(ba) on the 1st January, 2025, section 9(12G)”;

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

(Chairperson, Departmental Committee on Finance and National Planning)

Question of the amendment proposed;

Debate arising;

Question put and agreed to;

Clause 1 - as amended agreed to;

Bill to be reported with amendments.

1. HOUSE RESUMED – First Chairperson in the Chair

The Finance Bill (National Assembly Bill No. 30 of 2024)

Bill reported with amendments;

Motion made and Question proposed –

THAT, the House do agree with the Report of the Committee of the Whole House on its consideration of the Finance Bill (National Assembly Bill No. 14 of 2024).

(Chairperson, Departmental Committee on Finance and National Planning)

Amendment proposed-

That the Motion for agreement be amended by inserting the words-
‘subject to recommittal of Clauses 34, 42 and 47’

(Hon. Rindiki Mugambi)

Debate arising;

Question put and agreed to;

Thereupon, Committee of the whole House resumed;

9. COMMITTEE OF THE WHOLE HOUSE

Order for Committee read;

IN THE COMMITTEE

Hon. Deputy Speaker in the Chair

The Finance Bill (National Assembly Bill No. 30 of 2024)

[Recommittal of Clauses 34, 42 and 47]

Clause 34 - amendment proposed-

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

(Hon. Leah Sankaire)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed -

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

(Hon. Rindikiri Mugambi)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed -

THAT, clause 34 of the 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;
- (c) by deleting paragraph(a) (i) (B);
- (d) by inserting the following new paragraph immediately after paragraph (B)-
 - (Ba) by deleting paragraph 51;
- (e) by deleting paragraph (a) (i) (C);
- (f) in paragraph (a) (i) (D) by inserting the words “the Defence Forces Welfare Services” immediately after the words “National Intelligence Services”;
- (g) by deleting paragraph(a) (i) (E);
- (h) by deleting paragraph(a) (i) (F);
- (i) by deleting paragraph (a) (i) (G);
- (j) by deleting paragraph (a) (i) (H);
- (k) by deleting paragraph (a) (i) (I);
- (l) by deleting paragraph(a) (i) (J);
- (m) by deleting paragraph (a) (i) (K);
- (n) by deleting paragraph (a) (i) (L)
- (o) by deleting paragraph (a) (i) (M);
- (p) by deleting paragraph (a) (i) (N);
- (q) by inserting the following new paragraph immediately after paragraph (N)-
 - (Na) by deleting paragraph 109;
- (r) by deleting paragraph (a) (i) (O);
- (s) by inserting the following new paragraph immediately after paragraph (O)-
 - (Oa) by deleting paragraph 112;
- (t) 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.
- (u) 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.

(v) 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.

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 34 - as amended agreed to.

Clause 42 - amendment proposed-

THAT, clause 42 be amended—

(a) in paragraph (a)(i)—

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

(BB) 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 –

<i>Description</i>	<i>Rate of Excise Duty</i>
Imported sugar excluding sugar imported by a registered manufacturer and raw sugar imported for processing by a licensed sugar refinery	Shs. 7.50 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”—

<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 44,250 per tonne

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

(c) in paragraph (b), by—

- (ivi) deleting the words “twenty percent” appearing in subparagraph (iv) and substituting therefor the words “twenty-five percent”;
- (ivii) deleting the words “twenty percent” appearing in sub-paragraph (v) and substituting therefor the words “twenty-five percent”;
- (iviii) deleting the words “twenty percent” appearing in subparagraph (vi) and substituting therefor the words “twenty-five percent”; and
- (iix) deleting the words “twenty percent” in subparagraph (vii) and substituting therefor the words “twenty-five percent”.

(Hon. John Wanjiku)

Question of the amendment proposed;

Debate arising;

Proposed amendments under paragraphs (b) and (c) withdrawn by the Member;

Question of the amendment put and agreed to;

Further amendment proposed-

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
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(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.
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(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.
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(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);

(xxxi) 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 percent 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 percent” and substituting therefor the expression “fifteen percent”;	
(i) in subparagraph (v) by deleting the expression “twenty percent” and substituting therefor the expression “fifteen percent”;	
(j) in subparagraph (vi) by deleting the expression “twenty percent” and substituting therefor the expression “fifteen percent”;	
(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.	

(Chairperson, Departmental Committee on Finance & National Planning)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 42 - as amended agreed to;

Clause 47 - amendment proposed-

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%”.

(Hon. John Wanjiku)

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

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

(d) by deleting the item -

4804.11.0	Kraft liner	3% of the customs value
0		

(e) by deleting the item-

4804.29.0	Uncoated kraft paper and	3% of the customs
0	paperboard, in rolls or sheets, other	value
	than that of heading 48.02 or 48.03	
	– Other	

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

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

(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	3% of the customs value
	Motorcycles with	
	internal combustion	
	engine not	
	exceeding 50cc	
8711.20.10	Fully built	3% of the customs value
	Motorcycles with	
	internal combustion	

8711.20.90	engine exceeding 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-

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and Investment Promotion Levy rate</i>
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%

Question of the amendment proposed;

Debate arising;

Proposed amendment under paragraph (d) withdrawn by the Chairperson;

Question of the amendment put and agreed to;

Clause 47 - as amended agreed to;

Bill to be reported with amendments.

2. HOUSE RESUMED – Hon. Speaker in the Chair

The Finance Bill (National Assembly Bill No. 30 of 2024)

Bill reported with amendments;

Motion made and Question proposed –

THAT, the House do agree with the Report of the Committee of the Whole House on its consideration of the Finance Bill (National Assembly Bill No. 14 of 2024).

(Chairperson, Departmental Committee on Finance and National Planning)

Question proposed;

Question put and agreed to;

Division claimed pursuant to Standing Order 72(1)(b);

Results of the Division**AYES - 195**

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
1.	Ainabkoi	Chepkonga, Kiprono Samwel
2.	Ainamoi	Langat, Benjamin Kipkirui
3.	Aldai	Kitany, Marianne Jebet
4.	Bahati	Mrembo, Irene Njoki
5.	Baringo (CWR)	Sergon, Flowrence Jematiah
6.	Baringo Central	Kandie, Joshua Chepyegon
7.	Baringo North	Kipkoros, Joseph Makilap
8.	Baringo South	Kamuren, Charles
9.	Belgut	Koech, Nelson
10.	Bomet (CWR)	Linnet, Chepkorir
11.	Bomet Central	Kilel, Richard Cheruiyot
12.	Bomet East	Yegon, Richard Kipkemoi
13.	Bondo	Ogolla, Gideon Ochanda
14.	Bura	Yakub, Adow Kuno
15.	Bureti	Komingoi, Kibet Kirui
16.	Buuri	Murwithania, Rindikiri Mugambi
17.	Chepalungu	Koech, Victor Kipngetich
18.	Chuka/Igambang'ombe	Ntwiga, Patrick Munene
19.	Dadaab	Maalim, Farah
20.	Dagoretti South	Waweru, John Kiarie

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
21.	Eldama Ravine	Sirma, Musa Cherutich
22.	Elgeyo Marakwet (CWR)	Caroline, Jeptoo Ng'elechei
23.	Embakasi North	Gakuya, James Mwangi
24.	Embu (CWR)	Double N, Pamela Njoki Njeru
25.	Emgwen	Lelmengit, Josses Kiptoo Kosgey
26.	Emuhaya	Omboko, Milemba Jeremiah
27.	Emurua Dikirr	Kipyegon, Johana Ng'eno
28.	Endebess	Pukose, Robert (Dr.)
29.	Fafi	Yakub, Farah Salah
30.	Ganze	Tungule, Charo Kenneth Kazungu
31.	Garissa Township	Barrow, Dekow Mohamed
32.	Garsen	Guyo, Ali Wario
33.	Gatundu North	Kururia, Elijah Njore Njoroge
34.	Gatundu South	Kagombe, Gabriel Gathuka
35.	Gem	Odhiambo, Elisha Ochieng
36.	Gichugu	Githinji, Robert Gichimu
37.	Gilgil	Wanjira, Martha Wangari
38.	Hamisi	Gimose, Charles Gumini
39.	Igembe Central	Karitho, Kiili Daniel
40.	Igembe North	M'Anaiba, Julius Taitumu
41.	Igembe South	Mwirigi, John Paul
42.	Ijara	Abdi, Abdi Ali
43.	Ikolomani	Shinali, Bernard Masaka

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
44.	Isiolo (CWR)	Bonaya, Mumina Gollo
45.	Kabete	Wamacukuru, James Githua Kamau
46.	Kacheliba	Titus, Lotee
47.	Kajiado (CWR)	Sankaire, Leah Sopiato
48.	Kajiado Central	Kanchory, Elijah Memusi
49.	Kajiado North	Nguro, Onesmus Ngogoyo
50.	Kajiado West	Risa, Sunkuyia George
51.	Kandara	Njuguna, Chege
52.	Kangema	Kihungi, Peter Irungu
53.	Kangundo	Muli, Fabian Kyule
54.	Kapenguria	Chumel, Samwel Moroto
55.	Kapseret	Sudi, Oscar Kipchumba
56.	Keiyo North	Korir, Adams Kipsanai
57.	Keiyo South	Kipkoech, Gideon Kimaiyo
58.	Kericho (CWR)	Kemei, Beatrice Chepng'eno
59.	Kesses	Rutto, Julius Kipletting
60.	Khwisero	Wangaya, Christopher Aseka
61.	Kiambaa	Wanjiku, John Njuguna
62.	Kiambu	Waithaka, John Machua
63.	Kiambu (CWR)	Muratha, Anne Wanjiku Mugo
64.	Kibwezi West	Mutuse, Eckomas Mwengi
65.	Kieni	Wainaina, Antony Njoroge
66.	Kigumo	Munyoro, Joseph Kamau

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
67.	Kiharu	Nyoro, Samson Ndindi
68.	Kikuyu	Ichung'wah, Anthony Kimani
69.	Kilifi North	Baya, Owen Yaa
70.	Kimilili	Mutua, Didmus Wekesa Barasa
71.	Kinango	Rai, Samuel Gonzi
72.	Kinangop	Kwenya, Thuku Zachary
73.	Kipipiri	Muhia, Wanjiku
74.	Kipkelion East	Cherorot, Joseph Kimutai
75.	Kipkelion West	Kosgei, Hilary Kiplangat
76.	Kirinyaga Central	Gitari, Joseph Gachoki
77.	Kitui East	Mbai, Nimrod Mbithuka
78.	Kitui South	Nyamai, Rachael Kaki
79.	Kitutu Chache North	Mokaya, Nyakundi Japheth
80.	Konoin	Yegon, Brighton Leonard
81.	Kuresoi North	Kiprono, Mutai Alfred
82.	Kuresoi South	Tonui, Joseph Kipkosgei
83.	Kuria East	Kemero, Maisori Marwa Kitayama
84.	Kuria West	Robi, Mathias Nyamabe
85.	Kwanza	Wanyonyi, Ferdinand Kevin
86.	Lafey	Abdirahman, Mohamed Abdi
87.	Lagdera	Mohamed, Abdikadir Hussein
88.	Laikipia (CWR)	Kagiri, Jane Wangechi
89.	Laikipia East	Kiunjuri, Festus Mwangi

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
90.	Laikipia West	Karani, Stephen Wachira
91.	Laisamis	Lekuton, Joseph
92.	Lamu (CWR)	Marubu, Monicah Muthoni
93.	Lamu East	Obo, Ruweida Mohamed
94.	Lamu West	Muiruri, Muthama Stanley
95.	Lari	Kahangara, Joseph Mburu
96.	Limuru	Chege, John Kiragu
97.	Loima	Akuja, Protus Ewesit
98.	Lungalunga	Chiforomodo, Mangale Munga
99.	Maara	Mbiuki, Japhet Miriti Kareke
100.	Machakos Town	Mule, Caleb Mutiso
101.	Malava	Injendi, Moses Malulu
102.	Mandera North	Abdullahi, Bashir Sheikh
103.	Mandera (CWR)	Sheikh, Umul Ker Kassim
104.	Mandera West	Yussuf, Adan Haji
105.	Maragwa	Njoroge, Mary Wamaua Waithira
106.	Marakwet East	Bowen, David Kangogo
107.	Marakwet West	Toroitich, Timothy Kipchumba
108.	Marsabit (CWR)	Waqo, Naomi Jillo
109.	Masinga	Mwalyo, Joshua Mbithi Mutua
110.	Mathioya	Gichuki, Edwin Mugo
111.	Mathira	Kahugu, Eric Mwangi
112.	Matuga	Tandaza, Kassim Sawa

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
113.	Mbeere South	Nebart, Bernard Muriuki
114.	Meru (CWR)	Kailemia, Elizabeth Karambu
115.	Mogotio	Kiborek, Reuben K.
116.	Moiben	Bartoo, Phylis Jepkemoi
117.	Molo	Kimani, Francis Kuria
118.	Mosop	Kirwa, Abraham Kipsang
119.	Msambweni	Bader, Salim Feisal
120.	Mt. Elgon	Chesebe, Fred Kapondi
121.	Mukurweini	Gichohi, Kaguchia John Philip
122.	Muranga (CWR)	Maina, Betty Njeri
123.	Mwala	Musau, Vincent Musyoka
124.	Mwatate	Shake, Peter Mbogho
125.	Mwea	Maingi, Mary
126.	Naivasha	Kihara, Jayne Wanjiru Njeri
127.	Nakuru (CWR)	Chelule, Liza Chepkorir
128.	Nakuru Town East	Gikaria, David
129.	Nakuru Town West	Arama, Samuel
130.	Nandi (CWR)	Muge, Cynthia Jepkosgei
131.	Nandi Hills	Kitur, Bernard Kibor
132.	Narok (CWR)	Tonkei, Rebecca Noonaiishi
133.	Narok East	Aramat, Lemanken
134.	Narok South	Kitilai, Ole Ntutu
135.	Narok West	Tongoyo, Gabriel Koshal

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
136.	Ndaragwa	Gachagua, George N
137.	Ndia	GK, George Macharia Kariuki
138.	Njoro	Chepkwony, Charity Kathambi
139.	North Imenti	Abdul, Rahim Dawood
140.	North Mugirango	Nyamoko, Joash Nyamache
141.	Nyali	Mohamed, Mohamed Ali
142.	Nyamira (CWR)	Mongina, Jerusha Momanyi
143.	Nyandarua (CWR)	Gitau, Faith Wairimu
144.	Nyaribari Chache	Jhanda, Zaheer
145.	Nyeri (CWR)	Wachira, Rahab Mukami
146.	Nyeri Town	Mathenge, Duncan Maina
147.	Ol Jorok	Muchira, Michael Mwangi
148.	Ol Kalou	Kiaraho, David Njuguna
149.	Othaya	Wainaina, Micheal Wambugu
150.	Pokot South	Pkosing, David Losiakou
151.	Rongai	Chebor, Paul Kibet
152.	Roysambu	Mwafrika, Augustine Kamande
153.	Ruiru	Kingara, Simon Ng'ang'a
154.	Runyenjes	Karemba, Eric Muchangi Njiru
155.	Sabatia	Logova, Sloya Clement
156.	Saku	Raso, Dido Ali
157.	Samburu (CWR)	Lenguris, Pauline
158.	Samburu North	Letipila, Dominic Eli

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
159.	Shinyalu	Ikana, Fredrick Lusuli
160.	Sigor	Lochakapong, Peter
161.	Sigowet/Soin	Kemei, Justice Kipsang
162.	Sirisia	Koyi, John Waluke
163.	Sotik	Sigei, Francis Kipyegon arap
164.	South Imenti	Ithinji, Dr. Shadrack Mwiti
165.	South Mugirango	Onyiego, Silvanus Osoro
166.	Soy	Kiplagat, David
167.	Suba South	Omondi, Caroli
168.	Subukia	Gachobe, Samuel Kinuthia
169.	Taita Taveta (CWR)	Mizighi, Lydia Haika Mnene
170.	Tana River (CWR)	Abdullahi, Amina Dika
171.	Tarbaj	Barre, Hussein Abdi
172.	Teso South	Otucho, Mary Emaase
173.	Tetu	Mwangi, Geoffrey Wandeto
174.	Tharaka	Murugara, George Gitonga
175.	Thika Town	Ng'ang'a, Alice Wambui
176.	Tiaty	Kassait, William Kamket
177.	Tigania East	Aburi, Lawrence Mpuru
178.	Tigania West	Mutunga, John Kanyuithia
179.	Tinderet	Kipbiwot, Julius Melly
180.	Tongaren	Chikati, John Murumba
181.	Trans Nzoia (CWR)	Siyoi, Lillian Chebet

S/NO.	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
182.	Turkana West	Nanok, Daniel Epuyo
183.	Uasin Gishu (CWR)	Boss, Gladys Jepkosgei
184.	Vihiga	Kagesi, Kivai Ernest Ogesi
185.	Vihiga (CWR)	Adagala, Beatrice Kahai
186.	Wajir South	Adow, Mohamed Aden
187.	Webuye East	Wanyonyi, Martin Pepela
188.	Webuye West	Sitati, Daniel Wanyama
189.	West Pokot (CWR)	Kasiwai, Rael Chepkemoi
190.	Nominated	Ali, Abdisirat Khalif
191.	Nominated	Harun, Suleka Hulbale
192.	Nominated	Ikiara, Dorothy Muthoni
193.	Nominated	Iraya, Joseph Wainaina
194.	Nominated	Kosgei, Jackson Kipkemoi
195.	Nominated	Mwangi, Teresia Wanjiru

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S/NO	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
1.	Alego Usonga	Atandi, Samuel Onunga
2.	Awendo	Owino, John Walter
3.	Bobasi	Momanyi, Innocent Obiri
4.	Bomachoge Borabu	Barongo, Nolfason Obadiah
5.	Budalangi	Wanjala, Raphael Sauti Bitta
6.	Bumula	Wamboka, Nelson Jack Wamboka
7.	Butere	Mwale, Nicholas S. Tindi

S/NO	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
8.	Butula	Oyula, Joseph H. Maero
9.	Changamwe	Shimbwa, Omar Mwinyi
10.	Cherangany	Barasa, Patrick Simiyu
11.	Dagoretti North	Elachi, Beatrice Kadeveresia
12.	Embakasi Central	Gathiru, Mejjadonk Benjamin
13.	Embakasi East	Ongili, Babu Owino Paul
14.	Embakasi South	Mawathe, Julius Musili
15.	Embakasi West	Mwenje, Mark Samuel Muriithi
16.	Funyula	Oundo, Wilberforce Ojiambo
17.	Garissa (CWR)	Siyad, Amina Udgoon
18.	Githunguri	Wamuchomba, Gathoni
19.	Homa Bay Town	Kaluma, George Peter Opondo
20.	Isiolo South	Tubi, Bidu Mohamed
21.	Juja	Ndung'u, George Koimburi
22.	Kabondo Kasipul	Obara, Eve Akinyi
23.	Kaiti	Kimilu, Joshua Kivinda
24.	Kajiado East	Hamisi, Kakuta Maimai
25.	Kajiado South	Sakimba, Parashina Samuel
26.	Kakamega (CWR)	Muhanda, Elsie Busihile
27.	Kaloleni	Katana, Paul Kahindi
28.	Kamukunji	Hassan, Abdi Yusuf
29.	Karachuonyo	Okuome, Andrew Adipo
30.	Kasipul	Were, Charles Ong'ondo
31.	Kathiani	Mbui, Robert

S/NO	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
32.	Kibra	Orero, Peter Ochieng
33.	Kibwezi East	Mbalu, Jessica Nduku Kiko
34.	Kilifi (CWR)	Mwanyanje, Gertrude Mbeyu
35.	Kilome	Nzambia, Thuddeus Kithua
36.	Kimini	Bisau, Maurice Kakai
37.	Kirinyaga (CWR)	Maina, Jane Njeri
38.	Kisauni	Bedzimba, Rashid Juma
39.	Kisumu (CWR)	Busia, Ruth Adhiambo Odinga
40.	Kisumu Central	Oron, Joshua Odongo
41.	Kisumu East	Ahmed, Shakeel Ahmed Shabbir
42.	Kisumu West	Buyu, Rozaah Akinyi
43.	Kitui (CWR)	Kasalu, Irene Muthoni
44.	Kitui Central	Mulu, Makali Benson
45.	Kitui Rural	Mboni, David Mwalika
46.	Kitui West	Nyenze, Edith Vethi
47.	Kitutu Chache South	Kibagendi, Antoney
48.	Kitutu Masaba	Gisairo, Clive Ombane
49.	Kwale (CWR)	Masito, Fatuma Hamisi
50.	Langata	Khodhe, Phelix Odiwuor
51.	Likoni	Mboko, Mishi Juma Khamisi
52.	Luanda	Oyugi, Dick Maungu
53.	Lugari	Nabii, Nabwera Daraja
54.	Lurambi	Mukhwana, Titus Khamala
55.	Machakos (CWR)	Kamene, Joyce

S/NO	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
56.	Makadara	Omwera, George Aladwa
57.	Makueni	Kiamba, Suzanne Ndunge
58.	Makueni (CWR)	Mumo, Rose Museo
59.	Malindi	Mnyazi, Amina Laura
60.	Mandera East	Abdirahman, Husseinweytan Mohamed
61.	Mandera South	Haro, Abdul Ebrahim
62.	Manyatta	Mukunji, John Gitonga Mwaniki
63.	Mathare	Oluoch, Anthony Tom
64.	Matungulu	Mule, Stephen Mutinda
65.	Mavoko	King'ola Patrick Makau
66.	Mbooni	Nzioka, Erastus Kivasu
67.	Migori (CWR)	Mohammed, Fatuma Zainab
68.	Mombasa (CWR)	Chimba, Zamzam Mohamed
69.	Moyale	Jaldesa, Guyo Waqo
70.	Mumias East	Salasya, Peter Kalerwa
71.	Mvita	Machele, Mohamed Soud
72.	Mwingi Central	Mulyungi, Gideon Mutemi
73.	Mwingi North	Nzengu, Paul Musyimi
74.	Nairobi City (CWR)	Passaris, Esther Muthoni
75.	Nambale	Mulanya, Geoffrey Ekesa
76.	Narok North	Pareyio, Agnes Mantaine
77.	Ndhiwa	Owino, Martin Peters
78.	Nyakach	Owuor, Joshua Aduma
79.	Nyando	Odoyo, Okello Jared

S/NO	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
80.	Nyaribari Masaba	Manduku, Daniel Ogwoka
81.	Rabai	Mupe, Anthony Kenga
82.	Rangwe	Gogo, Lilian Achieng
83.	Rarieda	Amollo, Paul Otiende
84.	Rongo	Paul, Abuor
85.	Ruaraka	Francis, Kajwang' Tom Joseph
86.	Saboti	Luyai, Caleb Amisi
87.	Samburu West	Lesuuda, Josephine Naisula
88.	Seme	Nyikal, James Wambura
89.	Starehe	Maina, Mwago Amos
90.	Suba North	Odhiambo, Millie Grace Akoth
91.	Suna East	Mohamed, Junet Sheikh Nuh
92.	Suna West	Masara, Peter Francis
93.	Teso North	Oku, Edward Kaunya
94.	Tharaka-Nithi (CWR)	Nduyo, Susan Ngugi
95.	Turkana South	Namoit, John Ariko
96.	Ugenya	Ochieng, David Ouma
97.	Ugunja	Wandayi, James Opiyo
98.	Uriri	Nyamita, Mark Ogolla
99.	Voi	Abdi, Khamis Chome
100.	Wajir (CWR)	Jehow, Fatuma Abdi
101.	Wajir West	Farah, Yussuf Mohamed
102.	Wundanyi	Mwakuwona, Danson Mwashako
103.	Yatta	Basil, Robert Ngui

S/NO	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
104.	Nominated	Mayaka, Irene Nyakerario
105.	Nominated	Mohamed, Umulkher Harun
106.	Nominated	Ngongo, John Mbadi

SPOILT VOTES - 2

S/NO	CONSTITUENCY AND SPECIAL INTERESTS (ARTICLE 95(1) CoK)	MEMBER'S NAME
1.	Jomvu	Bady, Bady Twalib
2.	Laikipia North	Korere, Sarah Paulata

Question agreed to;

Motion made and Question proposed—

THAT, the Finance Bill (National Assembly Bill No. 14 of 2024) be now read a Third Time.

(Chairperson, Departmental Committee on Finance and National Planning)

There being no debate arising;

Question put and agreed to;

Bill read a Third Time and passed.

10. THE APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 33 OF 2024)

Motion made and Question proposed-

THAT, the Appropriation Bill (National Assembly Bill No. 33 of 2024) be now read a second time.

(Chairperson, Budget and Appropriations Committee)

There being no Member wishing to contribute;

Question put and agreed to.

Bill read a Second Time and committed to a Committee of the whole House tomorrow.

11. THE COUNTY ALLOCATION OF REVENUE BILL (SENATE BILL NO. 25 OF 2024)

Motion made and Question proposed;

THAT, the County Allocation of Revenue Bill (Senate Bill No. 25 of 2024) be now read a second time.

(Chairperson, Budget and Appropriations Committee)

There being no Member wishing to contribute;

Question put and agreed to.

Bill read a Second Time and committed to a Committee of the whole House tomorrow.

12. COMMITTEE OF THE WHOLE HOUSE

Order for Committee read;

IN THE COMMITTEE

The First Chairperson in the Chair

(i) 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 Schedule and Second Schedule - agreed to.

Clause 2 - agreed to.

Title - agreed to.

Clause 1 - agreed to.

Bill to be reported without amendment.

(ii) The Appropriation Bill (National Assembly Bill No. 33 of 2024)

Clauses 2 and 3 - agreed to.

Schedule - amendment proposed;

THAT, the Schedule on the Appropriation Bill, 2024 for the FY 2024/2025 be amended —

(a) in Vote R1065 under **programme 0504000 (University Education)**, by deleting the expression **“Kshs. 77,592,258,039”** appearing in Column 3 (Supply), and substituting therefor the expression **“Kshs. 74,992,258,039”**.

(b) in Vote R1071—

(i) under **programme 0717000 General Administration Planning and Support Services**, by deleting the expression **“Kshs. 60,307,059,959”** appearing in Column 3 (Supply), and substituting therefor the expression **“Kshs. 52,224,461,723”**.

(ii) under **programme 0718000 Public Financial Management**, by deleting the expression **“Kshs. 6,487,481,087”** appearing in Column 3 (Supply), and substituting therefor the expression **“Kshs. 6,505,212,087”**.

(iii) under **programme 0719000 Economic and Financial Policy Formulation and Management**, by deleting the expression **“Kshs. 1,101,222,429”** appearing in Column 3 (Supply), and substituting therefor the expression **“Kshs.1,516,089,665”**.

(c) in Vote R1072—

(i) under **programme 0706000 Economic Policy and National Planning**, by deleting the expression **“Kshs.1,756,274,273”** appearing in Column 3 (Supply), and substituting therefor the expression **“Kshs. 1,556,474,273”**.

(ii) under **programme 0706000 Economic Policy and National Planning**, by deleting the expression **“Kshs. 170,100,000”** appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression **“Kshs.169,900,000”**.

- (iii) under **programme 0709000 General Administration Planning and Support Services**, by deleting the expression “**Kshs. 33,471,082**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 233,271,082**”.
- (iv) under **programme 0709000 General Administration Planning and Support Services**, by inserting the expression “**Kshs. 200,000**” in column 4 (Appropriation in Aid).
- (d) in Vote R1082 under **programme 0412000 General Administration**, by deleting the expression “**Kshs.18,480,119,104**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs.14,480,119,104**”.
- (e) in Vote R1083 under **programme 0407000 Health Resources Development and Innovation** by deleting the expression “**Kshs. 8,973,717,004**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs.9,073,717,004**”.
- (f) in Vote R1091—
 - under **programme 0202000 Road Transport**, by deleting the expression “**Kshs.1,629,891,250**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs.1,539,891,250**”.
- (g) in Vote R1109—
 - (i) under **programme 1001000 General Administration, Planning and Support Services**, by deleting the expression “**Kshs. 339,153,125**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 387,153,125**”.
 - (ii) under **programme 1017000 Water and Sewerage Infrastructure Development**, by deleting the expression “**Kshs. 1,924,351,780**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 1,876,351,780**”.
- (h) in Vote R1169—
 - (i) under **programme 0107000 General Administration Planning and Support Services**, by deleting the expression “**Kshs. 1,243,038,217**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 1,127,038,217**”.
 - (ii) under **programme 0108000 Crop Development and Management**, by deleting the expression “**Kshs. 1,598,078,838**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 1,144,078,838**”.
- (i) in Vote R1173—
 - (i) under **programme 0304000 Cooperative Development and Management**, by deleting the “**Kshs. 2,582,183,583**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 4,582,183,583**”.
- (j) in Vote R1177—
 - (i) under **programme 0322000 Investment Development and Promotion**, by deleting the expression “**Kshs 503,613,914**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 573,613,914**”.

- (k) in Vote D 1011—
 - (i) under **programme 0701000 General Administration Planning and Support Services**, by deleting the expression “**Kshs. 42,900,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 342,900,000**”.
- (l) in Vote D 1071—
 - (i) under **programme 0718000 Public Financial Management**, by deleting the expression “**Kshs. 21,078,891,552**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 17,778,891,552**”.
- (m) in Vote D1082—
 - (i) under **programme 0402000 National Referral & Specialized Services**, by deleting the expression “**Kshs. 12,566,000,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 12,616,000,000**”.
 - (ii) under **programme 0411000 Health Research and Innovations**, by deleting the expression “**Kshs. 937,000,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 887,000,000**”.
- (n) in Vote D1091—
 - (i) under **programme 0202000 Road Transport** by deleting the expression “**Kshs.73,506,031,868**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 73,276,031,868**”.
- (o) in Vote D1092—
 - (i) under **programme 0203000 Rail Transport**, by deleting the expression “**Kshs. 2,741,700,000**” appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression “**Kshs. 27,417,000,000**”.
- (p) in Vote D1104—
 - (i) under **programme 1014000 Irrigation and Land Reclamation**, by deleting the expression “**Kshs. 10,600,780,000**” appearing in Column 3 (supply) and substituting therefor the expression “**Kshs.10,350,780,000**”.
- (q) in Vote D1109—
 - (i) under **programme 1004000 Water Resources Management**, by deleting the expression “**Kshs. 4,016,000,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 3,716,000,000**”.
 - (ii) under **programme 1017000 Water and Sewerage Infrastructure Development**, by deleting the expression “**Kshs. 20,145,400,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 20,445,400,000**”.
- (r) in Vote D1112—
 - (i) under **programme 0101000 Land Policy and Planning**, by deleting the expression “**Kshs. 3,304,376,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 4,554,376,000**”.
- (s) in Vote D1152—
 - (i) under **programme 0213000 Power Transmission and Distribution**, by deleting the expression “**Kshs. 28,050,900,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs.28,200,900,000**”.

- (ii) under **programme 0213000 Power Transmission and Distribution**, by deleting the expression “**Kshs. 16,365,430,497**” appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression “**Kshs.16,215,430,497**”.
- (iii) under **programme 0214000 Alternative Energy Technologies**, by deleting the expression “**Kshs. 1,529,000,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs.1,379,000,000**”.
- (iv) under **0214000 Alternative Energy Technologies**, by deleting the expression “**Kshs. 546,000,000**” appearing in Column 4 (Appropriation in Aid), and substituting therefor the expression “**Kshs. 696,000,000**”.
- (t) in Vote D1166—
 - (i) under **programme 0111000 Fisheries Development and Management**, by deleting the expression “**Kshs. 7,345,420,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 7,329,420,000**”.
 - (ii) under **programme 0118000 Development and Coordination of the Blue Economy**, by deleting the expression “**Kshs. 1,567,510,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 1,583,510,000**”.
- (u) in Vote D1169—
 - (i) under **programme 0107000 General Administration Planning and Support Services**, by deleting the expression “**Kshs. 2,809,592,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 3,699,592,000**”.
 - (ii) under **programme 0108000 Crop Development and Management**, by deleting the expression “**Kshs. 27,064,248,958**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 24,244,248,958**”.
- (v) in Vote D1173—
 - (i) under **programme 0304000 Cooperative Development and Management**, by deleting the expression “**Kshs. 346,770,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 2,346,770,000**”.
- (w) in Vote D1332—
 - (i) under **programme 1018000 Forests Development, Management and Conservation**, by deleting the expression “**Kshs. 1,972,300,000**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 2,472,300,000**”.
- (x) in Vote R1252—
 - (i) under **programme 0606000 Legal Services**, by deleting the expression “**Kshs. 4,468,584,833**” appearing in Column 3 (Supply), and substituting therefor the expression “**Kshs. 4,418,584,833**”.
 - (ii) under **programme Programme 0607000 Governance, Legal Training and Constitutional Affairs**, by deleting the expression “**Kshs. 802,527,486**” appearing in Column 3 (Supply), and substituting therefor the expression **Kshs. 852,527,486**.
- (y) by effecting the consequential amendments thereof.
(Chairperson, Budget and Appropriations Committee)

Question of the amendments proposed;

Question put and agreed to.

Further amendment proposed;

THAT, the Schedule to the Bill be amended–

- (a) in vote R1065 by deleting the expression “**Kshs. 77,592,258,039**” appearing in column 3 under the **Programme 0504000 (University Education)** and substituting therefor the expression “**Kshs. 76,392,258,039.00**”.
- (b) in vote R2091 by deleting the expression “**Kshs. 347,188,594,808**” appearing in column 3 under the **Programme 0509000 (Teacher Resource Management)** and substituting therefor the expression “**Kshs. 348,388,594,808**”.
- (c) by effecting the consequential amendments thereof.

(Leader of the Majority Party)

Question of the amendment proposed;

Question put and agreed to.

Title - agreed to.

Clause 1 - agreed to.

Bill to be reported with amendments.

13. HOUSE RESUMED – Hon. Speaker in the Chair

(i) The Appropriation Bill (National Assembly Bill No. 33 of 2024)

Bill reported with amendments;

Motion made and Question proposed –

THAT, the House do agree with the Committee in the said report.

(Chairperson, Budget and Appropriations Committee)

Question put and agreed to.

Motion made and Question proposed;

THAT, the Appropriation Bill (National Assembly Bill No. 33 of 2024) be now read a Third time.

(Chairperson, Budget and Appropriations Committee)

Question put and agreed to.

Bill read a Third Time and passed.

(ii) The County Allocation of Revenue Bill (Senate Bill No. 25 of 2024)

Bill reported without amendments;

Motion made and Question proposed –

THAT, the House do agree with the Committee in the said report.

(Chairperson, Budget and Appropriations Committee)

Question put and agreed to.

Motion made and Question proposed;

THAT, the County Allocation of Revenue Bill (Senate Bill No. 25 of 2024) be now read a Third time.

(Chairperson, Budget and Appropriations Committee)

Question put and agreed to.

Bill read a Third Time and passed.

And the time being thirty-five minutes past Two O'clock, the Speaker adjourned the House without Question put pursuant to the Standing Orders.

14. HOUSE ROSE - at thirty-five minutes past Two O'clock.

M E M O R A N D U M

The Speaker will take the Chair on,
Wednesday, 26th June 2024 at 9.30 a.m.

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