



**REPUBLIC OF KENYA**

**THIRTEENTH PARLIAMENT – THIRD SESSION**

**THE NATIONAL ASSEMBLY**

**VOTES AND PROCEEDINGS**

**WEDNESDAY, DECEMBER 4, 2024 AT 2.30 PM**

1. The House assembled at thirty minutes past Two O'clock
2. The Proceedings were opened with Prayer
3. **Presiding** – the Honourable Speaker
4. **QUORUM AT COMMENCEMENT OF THE HOUSE**  
There being no Quorum present to commence business, the Rt. Honourable Speaker ordered that the Quorum Bell be rung for ten minutes;  
And Quorum having been attained within the ten minutes, proceedings commenced.
5. **COMMUNICATION FROM THE CHAIR**

The Speaker issued the following Communication to the House –

**Recognition of a delegation from the Pan-African Parliament (PAP)**

“**Honourable Members**, I am pleased to introduce to you a delegation comprising Members of the Committee on Rural Economy, Agriculture, Environment & Natural Resources of the Pan-African Parliament (PAP) who are seated in the Speaker’s Row. They are—

- (i) The Hon. Sakata Garry, MP – Committee Chairperson (DR Congo);
- (ii) The Hon. Juliet Achayo Lodou, MP – Member (Uganda);
- (iii) The Hon. Menyani Zulu, MP - Member (Zambia); and
- (iv) The Hon. Awatef Cheniti, MP - Member (Tunisia).

Notably, Honourable Members, our very own, the Hon. Esther Muthoni Passaris, MP, the Member for Nairobi City County, is also a member of the Committee.

Honourable Members, the delegation is in the country to attend a Technical Consultation Workshop on the Model Law on Soil Management in Africa, and is accompanied by four (4) officers from the Pan-African Parliament.

Honourable Members, on my behalf and indeed on behalf of the House, I welcome the delegation to the National Assembly and wish them fruitful engagements during their stay in the country. I thank you!”

**6. PAPERS**

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

- (i) Reports of the Auditor-General and Financial Statements for the years ended 30th June 2024 and the certificates therein in respect of:
  - a) Kenya Cooperation and Partnership Facility (KCPF) Project No.KE/FED 2019/041-712, Credit No. FED/2021/423-175 – State Department for Devolution;
  - b) Kenya Electricity Expansion Project (CR No. 1487P) – Rural Electrification and Renewable Energy Corporation;
  - c) Horn of Africa Getaway Development Project IDA -P161305 Credit No.6768-KE – Information and Communication Technology (ICT) Authority;
  - d) Office of the Director of Public Prosecutions Saff Housing Mortgage and Car Loan Scheme;
  - e) Office of The Prime Cabinet Secretary;
  - f) National Council for Nomadic Education in Kenya– State Department for Basic Education;
  - g) Emergency Locust Response Project (IDA Credit NO. 6648 and 70530-KE) – State Department for Agriculture;
  - h) Nairobi Outer Ring Road Improvement Project (Loan No.21001500144) – Kenya Urban Roads Authority;
  - i) Rural Electricity in Five Regions Project (Credit No.11/597, Credit No.1407P) – Rural Electrification and Renewable Energy Corporation;
  - j) Water Sector Development Programme-Lake Victoria South (Kericho, Kisii, Nyamira and Litein) Loan No. BMZ-No.2010 65 861 and Grant No. BMZ 2010 70 457– Lake Victoria South Water Works Development Agency;
  - k) Lake Victoria Water Supply and Sanitation Programme Phase II Project No. P-Z1-EAO-004 (ADF Grant No.2100155019967) – Lake Victoria South Water Works Development Agency;
  - l) Global Fund -To Reduce Malaria Incidence and Deaths by at least 75 Percent of the 2016 Levels by 2023 Working Towards a Malaria-Free Kenya-KEN-M-TNT No. 2064 – Ministry of Health;
  - m) Global Fund -To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program-KEN-H-TNT No.2065– Ministry of Health;
  - n) Technical Support to The French Desk the National Treasury (Project Grant No. AFD CKE 1204 01E) For the (9) Months Period Ended 30th June, 2024– The National Treasury;
  - o) Northern Collectors Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) – Athi Water Works Development Agency;
  - p) Promotion of Youth Employment and Vocational Training in Kenya (Phase II) Project Loan No. BMZ 2018 65 120 – State Department for Technical Vocational Education and Training;
  - q) Global Fund HIV/AIDS Project Grant Number KEN-H-2065– National Syndemic Diseases Control Council;
  - r) Promotion of Youth Employment Through Scholarships Phase II (“Wings to Fly iv”) Project Grant No.BMZ-No.2018 67 399– State Department for Technical Vocational Education and Training (SDTVET);

- s) National Drought Emergency Fund– Year Ended 30th June, 2024;
- t) East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA LOAN No. 6334-KE) – Meru National Polytechnic;
- u) Eastern and Southern Africa Higher Educational Centres of Excellence (ACE II) Project (Credit No. 5798-KE) – State Department for Higher Educational and Research;
- v) Africa Centre of Excellence (ACEII) in Phytochemicals, Textiles and Renewable Energy (PTRE) Project (IDA Credit No.5798-KE) – Moi University; and
- w) Support to Technical and Vocational Educational Training and Entrepreneurship (TVETE Project Phase III) (Loan No. 2100150042254) – State Department for Technical, Vocational Education and Training.  
*(Hon. Owen Baya – Deputy Leader of the Majority Party)*

(ii) Report of the Departmental Committee on Administration and Internal Security on the Budget Implementation for the Financial Year 2023/2024 for the following State Departments:

- (a) Vote 1011 – Executive Office of the President;
- (b) Vote 1012 – Office of the Deputy President;
- (c) Vote 1013 – Office of the Prime Cabinet Secretary;
- (d) Vote 1014 – State Department for Parliamentary Affairs;
- (e) Vote 1015 – State Department for Performance & Delivery Management;
- (f) Vote 1016 – State Department for Cabinet Affairs;
- (g) Vote 1017 – State House;
- (h) Vote 1024 – State Department for Immigration & Citizen Services;
- (i) Vote 1025 – National Police Service;
- (j) Vote 1026 – State Department for Internal Security & National Administration;
- (k) Vote 2101 – National Police Service Commission; and
- (l) Vote 2151 – Independent Policing Oversight Authority.

*(Chairperson Departmental Committee on Administration and Internal Security)*

(iii) Report of the Departmental Committee on Sports and Culture on the Budget Implementation Monitoring for the Financial Year 2023/2024 for the following State Departments:

- (a) Vote 1132 – State Department for Sports;
- (b) Vote 1134 – State Department for Culture, the Arts and Heritage; and
- (c) Vote 1135 – State Department for Youth Affairs and Creative Economy.

*(Chairperson, Departmental Committee on Sports and Culture)*

(iv) Report of the Mediation Committee on the Conflict of Interest Bill (National Assembly Bill No. 12 of 2023)

*(Chairperson, Mediation Committee on the Conflict of Interest Bill, 2023)*

**7. NOTICES OF MOTION**

The following Notices of Motion were given by –

**(i) Report on Budget Implementation for FY 2023/2024**

**THAT**, this House adopts the Report of the Departmental Committee on Administration and Internal Security on Budget Implementation for FY 2023/2024 for the following State Departments, *laid on the Table of the House on Wednesday, December 4, 2024*:

- (a) Vote 1011 – Executive Office of the President;
- (b) Vote 1012 – Office of the Deputy President;
- (c) Vote 1013 – Office of the Prime Cabinet Secretary;
- (d) Vote 1014 – State Department for Parliamentary Affairs;
- (e) Vote 1015 – State Department for Performance & Delivery Management;
- (f) Vote 1016 – State Department for Cabinet Affairs;
- (g) Vote 1017 – State House;
- (h) Vote 1024 – State Department for Immigration & Citizen Services;
- (i) Vote 1025 – National Police Service;
- (j) Vote 1026 – State Department for Internal Security & National Administration;
- (k) Vote 2101 – National Police Service Commission; and
- (l) Vote 2151 – Independent Policing Oversight Authority.

*(Chairperson, Departmental Committee on Administration and Internal Security)*

**(ii) Report on the Budget Implementation Monitoring for the Financial Year 2023/2024 –**

**THAT**, this House adopts the Report of the Departmental Committee on Sports and Culture for the following State Departments, *laid on the Table of the House on Wednesday, December 4, 2024*:

- (a)Vote 1132 – State Department for Sports;
- (b)Vote 1134 – State Department for Culture, the Arts and Heritage; and
- (c)Vote 1135 – State Department for Youth Affairs and Creative Economy.

**(iii) Mediation Committee report on the Conflict-of-Interest Bill (National Assembly Bill No. 12 of 2023) –**

**THAT**, pursuant to the provisions of Article 113(2) of the Constitution and Standing Order 150(3), this House adopts the Report of the Mediation Committee on the Conflict-of-Interest Bill (National Assembly Bill No. 12 of 2023), *laid on the Table of the House on Wednesday, December 4, 2024*, and **approves** the Mediated version of the Conflict of Interest Bill (National Assembly Bill No. 12 of 2023).

*(Chairperson, Mediation Committee on the Conflict of Interest Bill, 2023)*

**8. STATEMENTS**

(a) General statement pursuant to Standing Order 43(1)—

- The Member for Mandera North (Hon. Major (Rtd) Bashir Abdullahi) made a general Statement regarding the upcoming Pastoralist Leadership Summit in Wajir County.

(b) Requests for Statements pursuant to the provisions of Standing Order 44(2)(c)—

- (i) The Nominated Member (Hon. Irene Mayaka) requested for a Statement on behalf of the Member for Migori (Hon. Fatuma Zainabu) from the Chairperson of the Departmental Committee on Administration and Internal Security regarding measures for the protection of underage children from exposure to illicit activities; and
- (ii) Member for Marakwet West (Hon. Timothy Toroitich) requested for a Statement from the Chairperson of the Departmental Committee on Blue Economy, Water and Irrigation regarding the approval of an increase in water tariffs by the Water Services Regulatory Board (WASREB).

**9. PROCEDURAL MOTION - EXEMPTION OF BUSINESS FROM THE PROVISIONS OF STANDING ORDER 141(2)**

Motion made and Question proposed –

**THAT**, noting that this House will be proceeding for a long recess from Friday, 6<sup>th</sup> December 2024 to Monday, 10<sup>th</sup> February 2025 in accordance with its Calendar; taking cognizance of the implications of the provisions of Standing Order 141(2) on specified Bills pending at the Second Reading stage of consideration in the House; now therefore, pursuant to the provisions of Standing Order 256 (Exemption of Business from the Standing Orders), this House **resolves** to exempt the following Bills from the provisions of Standing Order 141(2) (*Lapse and Reintroduction of Bills*) during the period of the Third and the Fourth Sessions—

- (i) The Political Parties (Amendment) Bill (National Assembly Bill No. 35 of 2022);
- (ii) The Fisheries Management and Development Bill (National Assembly Bill No. 29 of 2023);
- (iii) Meteorology Bill (National Assembly Bill No. 37 of 2023);
- (iv) The Universities (Amendment) Bill (National Assembly Bill No. 38 of 2023);
- (v) The Preservation of Public Security (Amendment) Bill (National Assembly Bill No. 48 of 2023);
- (vi) The Appellate Jurisdiction (Amendment) Bill (National Assembly Bill No. 49 of 2023);
- (vii) The Penal Code (Amendment) Bill (National Assembly Bill No. 55 of 2023);
- (viii) The Legal Aid (Amendment) Bill (National Assembly Bill No. 53 of 2023);
- (ix) The Prisons (Amendment) Bill (National Assembly Bill No. 54 of 2023);
- (x) The Mining (Amendment) Bill (National Assembly Bill No. 51 of 2023);
- (xi) The Cancer Prevention and Control (Amendment) Bill (National Assembly Bill No. 19 of 2023);
- (xii) The Kenya Roads (Amendment) Bill (National Assembly Bill No. 34 of 2023);

- (xiii) The National Transport and Safety Authority (Amendment) Bill (National Assembly Bill No. 36 of 2023);
- (xiv) The Anti-Corruption and Economic Crimes (Amendment) (No. 2) Bill (National Assembly Bill No. 40 of 2023);
- (xv) The Gold Processing Bill (National Assembly Bill No. 46 of 2023);
- (xvi) The Basic Education (Amendment) Bill (National Assembly Bill No. 59 of 2023);
- (xvii) The Employment (Amendment) Bill (National Assembly Bill No. 62 of 2023);
- (xviii) The Universities (Amendment) (No. 3) Bill (National Assembly Bill No. 64 of 2023); and,
- (xix) The Institute of Social Work Professionals Bill (National Assembly Bill No. 17 of 2023).

*(The Leader of the Majority Party)*

There being no debate arising;

Question put and agreed to.

**10. MOTION – REPORT OF THE COMMITTEE OF THE WHOLE HOUSE ON ITS CONSIDERATION OF SENATE AMENDMENTS TO THE STATUTORY INSTRUMENT (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 2 OF 2023)**

Motion made and Question proposed—

**THAT**, this House do agree with the Report of the Committee of the Whole House on its consideration of Senate amendments to the Statutory Instruments (Amendment) Bill (National Assembly Bill No. 2 of 2023).

*(Chairperson, Committee on Delegated Legislation)*

Debate having been concluded on Tuesday, October 15, 2024;

Mover having replied;

Question put and agreed to.

**11. MOTION – REPORT OF THE COMMITTEE OF THE WHOLE HOUSE ON ITS CONSIDERATION OF THE TAX PROCEDURES (AMENDMENT) (NO. 2) BILL (NATIONAL ASSEMBLY BILL NO. 46 OF 2024)**

Motion made and Question proposed –

**THAT**, this House do agree with the Report of the Committee of the Whole House on its consideration of Tax Procedures (Amendment) (No. 2) Bill (National Assembly Bill No. 46 of 2024).

*(The Leader of the Majority Party)*

Question put and agreed to;

Motion made and Question proposed –

**THAT**, this House do agree with the Report of the Committee of the Whole House on its consideration of Tax Procedures (Amendment) (No. 2) Bill (National Assembly Bill No. 46 of 2024).

*(The Leader of the Majority Party)*

There being no debate arising;

Question put and agreed to;

Bill read a Third Time and **passed**.

## **12. COMMITTEE OF THE WHOLE HOUSE**

Order for Committee read;

### **IN THE COMMITTEE**

The Fourth Chairperson of Committees in the Chair

#### **(i) The Business Laws (Amendment) Bill (National Assembly Bill No. 49 of 2024)**

Clause 2 - agreed to.

Clause 3 - amendment proposed—

**THAT**, the clause 3 of the Bill be amended by deleting the new paragraph (d) and substituting therefor the following new paragraph—

“(d) a core capital of at least ten billion Kenya shillings in the case of a bank or a mortgage finance company:

Provided that the provisions of this paragraph shall apply in accordance with the following table—

Compliance Date	Minimum Core Capital, Banks and Mortgage Finance Companies (Kshs. Billion)
December 31, 2024	1.0
December 31, 2026	5.0
December 31, 2028	10.0

*(The Leader of the Majority Party)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and negatived;

Further amendment proposed—

**THAT**, Clause 3 of the Bill be amended by deleting the new paragraph (d) and substituting therefor the following new paragraph—

“(d) a core capital of at least ten billion Kenya shillings in the case of a bank or a mortgage finance company:

Provided that the provisions of this paragraph shall apply in accordance with the following table—

Compliance Date	Minimum Core Capital, Banks and Mortgage Finance Companies (Kshs. Billion)
December 31, 2024	1.0
December 31, 2025	3.0
December 31, 2026	4.0
December 31, 2027	5.0
December 31, 2028	6.0
December 31, 2029	7.0
December 31, 2030	8.0
December 31, 2031	9.0
December 31, 2032	10.0

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

Question of the amendment proposed;

Debate arising;

Amendment to amendment proposed—

**THAT**, the proposed amendment to Clause 3 be amended by deleting the proposed table of core capital and substitute therefore the following new table-

<b>Compliance Date</b>	<b>Minimum core capital, Banks and Mortgage Finance Companies (Ksh. Billions)</b>
December 31, 2024	1.0
December 31, 2025	3.0
December 31, 2026	5.0
December 31, 2027	6.0
December 31, 2028	8.0
December 31, 2029	10.0

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

Question of the amendment to amendment proposed;

Debate arising;

Question of the amendment to amendment put and agreed to;

Further amendment proposed—

**THAT**, the Bill be amended by deleting Clause 3 and substituting therefor the following new clause —

Amendment of **3.** The Second Schedule to the Banking Act is amended the Second by deleting paragraph (d) and substituting therefor the Schedule to following new paragraph —  
Cap. 488.

(d) a core capital of at least one billion Kenya shillings in the case of a bank or mortgage finance company by December 31, 2027.

*(The Hon. Caroli Omondi)*



Proposed amendment dropped pursuant to Article 114 of the Constitution;

Further amendment proposed—

**THAT**, the Bill be amended by deleting clause 3 and substituting therefor the following new clause—

Amendment of the Second Schedule to Cap. 488. **3.** The Second Schedule to the Banking Act is amended by deleting paragraph (d) and substituting thereof with the following new paragraph—

(d) Core Capital of at least ten billion Kenya Shillings in the case of a tier 1 bank or mortgage finance company; five billion Kenya Shillings in the case of a tier 2 bank or mortgage finance company, and three billion Kenya Shillings in the case of a tier 3 bank or mortgage finance company”.

Provided that the provisions of this paragraph shall apply in accordance with the following table:

Compliance Date Minimum Core Capital (Banks and Mortgage Finance Companies)

	Kshs. Billions		
	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>
December 31, 2024	1.0	1.0	1.0
December 31, 2025	3.0	1.5	1.3
December 31, 2026	5.0	2.0	1.8
December 31, 2027	7.0	3.0	2.3
December 31, 2028	9.0	4.0	2.8
December 31, 2029	10.0	5.0	3.0

*(The Hon. Wilberforce Oundo)*

Proposed amendment dropped;

Clause 3 - as amended agreed to.

Clause 4 - amendment proposed—

**THAT**, Clause 4 (b) of the Bill be amended—

- (a) in the definition of the term “credit provider” by inserting the word “credit” immediately after the word “taking” ; and
- (b) in the definition of “non-deposit taking credit business” –
  - (i) by inserting the words “whether or not digitally” immediately before the words “to members” appearing in paragraph (a);
  - (ii) by inserting the following paragraph immediately after paragraph (d)-
    - (da) pay as you go arrangements as maybe determined by the Bank;
    - (iii) by inserting the following proviso immediately after paragraph (f)—
- (c) “Provided that this does not include any credit arrangements involving the provision of credit by a person that is merely incidental to the sale of goods or provision of services by the person.”.

*(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 - as amended agreed to.

Clause 5 - amendment proposed—

**THAT**, clause 5 of the Bill be amended by—

(a) inserting the words “of Kenya” immediately after the words “Central Bank in the opening statement”;

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

“(c) in paragraph (h), by—

(i) deleting the word “digital” appearing before the word “credit” in subparagraph (vii) and substituting therefor the words “non-deposit taking”; and

(ii) inserting the following new subparagraph immediately after subparagraph (viii)—  
(viii) credit guarantee companies;

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 5 - as amended agreed to.

Clause 6 - amendment proposed—

**THAT**, clause 6 of the Bill be amended by inserting the words “of Kenya” immediately after the words “Central Bank”.

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

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 6 - as amended agreed to

Clause 7 - amendment proposed;

**THAT**, Clause 7 of the Bill be amended —

(a) by inserting the words “of Kenya” immediately after the words “Central Bank” in the opening statement;

(b) in the proposed section 33R, by deleting the expression “section 4A(da)” and substituting therefor the following new expression “section 4A (1) (da)” appearing in the opening statement.

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

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 7 - as amended agreed to.

Clause 8 - amendment proposed;

**THAT**, clause 8 of the Bill be amended by inserting the words “of Kenya” immediately after the words “Central Bank”.

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

Question of the amendment proposed;

No 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 opening statement by inserting the words “of Kenya” immediately after the words “Central Bank”

(b) in the proposed new section 33X—

(i) by inserting the following new paragraph after paragraph (c) appearing in subsection (2), —

Cap. “(d) is a bank providing credit guarantees as part of its  
488. regular banking business, regulated by the Banking Act.”

(ii) by inserting the words “without a licence” immediately after the word “business” in subsection (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 9 - as amended agreed to.

Clause 10 - amendment proposed—

**THAT**, clause 10 of the Bill be amended by inserting the words “of Kenya” immediately after the words “Central Bank”.

*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 - amendment proposed—

**THAT**, Clause 11 of the Bill be amended—

- (a) in the opening statement by deleting the expression “57(3)” and substituting therefor the expression “57”;
- (b) in paragraph (h) by deleting the expression “in subsection (1),” appearing immediately before the words “by inserting” and substituting therefor the expression “in subsection (3)”;
- (c) by renumbering paragraph (h) as paragraph (a);
- (d) by renumbering paragraph (i) as paragraph (b);
- (e) by renumbering paragraph (j) as paragraph (c).

*Chairperson, Departmental Committee on Finance and National Planning*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 11 - as amended agreed to.

Clause 12 - amendment proposed—

**THAT**, clause 12 of the Bill be amended by inserting the words “of Kenya” immediately after the words “Central Bank”.

*Chairperson, Departmental Committee on Finance and National Planning*

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 12 - as amended agreed to.

Clause 13 - amendment proposed—

**THAT**, clause 13 of the Bill be amended in paragraph (c), by deleting the definition of “moveable security”

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

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 13 - as amended agreed to.

Clause 14 - agreed to.

Clause 15 - amendment proposed—

**THAT**, Clause 15 of the Bill be amended in the proposed new section 4A, by deleting the word “not” appearing in paragraph (a) and substituting therefor the word “non”.

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

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 15 - as amended agreed to.

Clauses 16, 17 & 18 - agreed to.

Clause 19 - amendment proposed—

**THAT**, Clause 19 of the Bill be amended in the proposed new section 53 by—

(a) inserting the words “and recovery” immediately after the word “lending” appearing in paragraph (a);

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

“(2A) A non-deposit taking microfinance business shall comply with the requirements of Article 31 of the Constitution and the Data Protection Act in lending loans and recovery of debts.”

*(Chairperson, Departmental Committee on Finance and 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**, the Bill be amended by deleting clause 20 and substituting therefor the following new clause—

**20.** The Standards Act is amended by inserting the following new section immediately after section 5—

Information on manufacturers. 5A. The Bureau may liaise with relevant government agencies which register businesses to obtain information on businesses registered to undertake manufacturing.

*(The Leader of the Majority Party)*

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 20.

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Proposed amendment dropped;

Clause 20 - as amended agreed to.

Clause 21 - amendment proposed—

**THAT**, the Bill be amended by deleting clause 21.

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 21 - deleted.

Clause 22 - agreed to.

Clause 23 - amendment proposed—

**THAT**, clause 23 of the Bill be amended by —

(a) inserting the following new provision immediately after the proposed new section 12(1) —

(1A) A person who imports, stocks, distributes, sells or exhibits a product shall not place on the market or put into service any product that is not sold freely or conforms to applicable regulatory requirements in the country of origin.

(b) inserting the following new provisions immediately after the proposed new sub section (4)—

(5) Pursuant to subsection 4, the Bureau may issue an order to a manufacturer or business operator to —

- (i) prescribe specific conditions for the marketing of the product;
- (ii) inform consumers of the risks in a clear and efficient manner;
- (iii) mark the product with appropriate warning on the risks presented;
- (iv) remove the product from listing in online sales platforms;
- (v) destroy the product;
- (vi) stop the supply and distribution of the product,
- (vii) take any other measures consistent with this Act to eliminate risk to consumers and the public.

(6) The Cabinet Secretary may make regulations for the better carrying into effect of the provisions of this section.

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 23 - as amended agreed to.

Clause 24 - amendment proposed—

**THAT**, clause 24 of the Bill be amended —

(a) in the proposed new section 12A by—

(i) inserting the words “be accredited by the Kenya Accreditation Service to” immediately after the word “shall” appearing in the opening statement of the proposed new subsection (1);

(ii) deleting the proposed new subsection (3)

(b) in the proposed new section 12B —

- (i) by inserting the words “be accredited by the Kenya Accreditation Service to” immediately after the word “shall” in the opening statement of the proposed new subsection (1) ;
  - (ii) by inserting the words “accredited under the relevant Act” immediately after the word “bodies” in the proposed new subsection (3)
- (c) in the proposed new section 12C by—
- (i) deleting the words “by notice in the Gazette, designate” appearing in the proposed new subsection (2) and substituting therefor the words “make regulations designating”
  - (ii) deleting the words “The notice under subsection (2) may also” appearing in proposed new subsection (3) and substituting therefor the words “Without prejudice to the generality of subsection (2), the Regulations may”

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 24 - as amended agreed to.

Clause 25 - amendment proposed—

**THAT**, Clause 25 of the Bill be amended in the proposed new section 14D by deleting the proposed subsection (2).

*(The Leader of the Majority Party)*

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Further amendment proposed—

**THAT**, the Bill be amended by deleting clause 25.

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Proposed amendment dropped;

Clause 25 - as amended agreed to.

Clause 26 - amendment proposed—

**THAT**, clause 26 of the Bill be amended in the proposed new section 10A—

- (a) by renumbering the existing provision as subsection (1);
- (b) by deleting the word “foreign” appearing immediately after the word “every”;
- (c) by inserting the following new subsections immediately after the proposed new subsection (1) —

- (2) A conformity assessment body established in Kenya and that seeks to be accredited by a foreign accreditation body shall obtain an exemption from the Service in the prescribed manner and upon payment of a prescribed fee.
- (3) A foreign conformity assessment body operating in Kenya that is accredited by a foreign accreditation body shall obtain an exemption from accreditation by the Service in the prescribed manner and upon payment of a prescribed fee.
- (4) A conformity assessment body operating in Kenya that is accredited by a foreign accreditation body shall, within three months of the commencement of this Act, apply to the Service for accreditation or exemption as the case may be.

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 26 - as amended agreed to.

Clause 27 - amendment proposed—

**THAT**, the Bill be amended by deleting clause 27.

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 27 - deleted.

Clause 29 - agreed to.

Clause 30 - amendment proposed—

**THAT**, the Bill be amended by deleting clause 30 and substituting therefor the following new provision—

“30. Section 4 of the Special Economic Zones Act is amended by inserting the following new subsection immediately after subsection 5—

“(5A) The Cabinet Secretary shall, on the recommendation of the Authority, set the minimum investment amount to be invested in an area declared as a special economic zone.”

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 30 - as amended agreed to.

Clause 31 - agreed to.

Clause 32 - amendment proposed—



**THAT**, clause 32(d) of the Bill be amended in the proposed amendments to paragraph (m) by inserting the words “recommend to the Cabinet Secretary to” immediately before the word “suspend”

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 32 - as amended agreed to.

Clauses 33 & 34 - agreed to

Clause 35 - amendment proposed—

**THAT**, clause 35 (c) of the Bill be amended by deleting the proposed new subsection (4) and substituting therefor the following—

“(4) A special economic zone developer or a special economic zone operator who fails to maintain adequate and proper accounts and other records as required by this section commits an offence and is liable on conviction to a fine not exceeding five million shillings or to imprisonment for a term not exceeding six months, or both.”

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 35 - as amended agreed to.

Clause 36 - amendment proposed—

**THAT**, clause 36 of the Bill be amended by deleting the proposed new subsection (5) and substituting therefor the following —

“(5) The incentives and tax benefits granted to a licensed special economic zone developer, operator or enterprise under this Act or any other written law shall apply for a period not exceeding ten years from the date of issuance of the licence.”

*(The Leader of the Majority Party)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed—

**THAT**, clause 36 of the Bill be amended by deleting the proposed new subsection (5) and substituting therefor the following —

“(5) The incentives and tax benefits granted to a licensed special economic zone developer, operator or enterprise under this Act or any other written law shall apply for a period of ten years from the date of issuance of the licence, notwithstanding any changes in this Act or any other written law.”

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Proposed amendment dropped;

Clause 36 - as amended agreed to.

Clause 37 - amendment proposed—

**THAT**, clause 37 of the Bill be amended by—

(a) deleting the proposed new paragraph (ha) and substituting therefor the following

—

“(ha) facilitate patents, industrial designs and utility models rights holders to commercially exploit any invention or innovation which the Institute deems fit or incidental to the achievement of its objects and performance of its functions, subject to the terms approved by the Board.”

(b) deleting the proposed new paragraph (hb)

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 37 - as amended agreed to.

Clause 38 - amendment proposed—

**THAT**, clause 38 of the Bill be amended—

(a) in the proposed new sub section (1) by deleting paragraph (a) and substituting therefor the following—

“(a) levy nominal fees for its services as may be prescribed in Regulations; and”

(b) deleting the proposed new sub section (2) and substituting therefor the following—

“(2) The Cabinet Secretary may make regulations for the better carrying out of this section, including provisions on—

(a) prescribed fees payable to the Agency for its services;

(b) reduction of fees or exemption from payment of fees;

(c) conditions for reduction of fees or exemption from payment of fees.”

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives)*

Question of the amendment proposed;

No debate arising;

Question of the amendment put and agreed to;

Clause 38 - as amended agreed to.

New Clause 39 - amendment proposed—

(No.117)

**WEDNESDAY, DECEMBER 4, 2024**

(1239)

**THAT** the Bill be amended by inserting the following new proposals immediately after clause 38 —

Consequential  
amendments.

39(1). The Director General of the Business Registration Service shall immediately upon the incorporation or registration of a business whose purpose and objects is to undertake manufacturing business submit particulars of the information on the business to the Kenya Bureau of Standards for purpose of section 5A of the Standards Act.

Cap 499B

(2) The Registrar of Companies shall immediately upon the incorporation or registration of a company under the Companies Act whose purpose and objects is to undertake manufacturing business submit particulars of the information on the company to the Kenya Bureau of Standards for purpose of section 5A of the Standards Act.

Cap 486

*(The Leader of the Majority Party)*

Motion made and question proposed;

**THAT**, New Clause 39 be now read a Second Time;

*(The Leader of the Majority Party)*

Debate arising;

Question put and agreed to;

Motion made and question proposed;

**THAT**, New Clause 39 part of the Bill;

*(The Leader of the Majority Party)*

Debate arising;

Question put and agreed to;

New Clause 39 - agreed to.

Long Title - agreed to.

Clause 1 - agreed to.

Bill to be reported with amendments.

**(ii) The Tax Laws (Amendment) Bill (National Assembly Bill No. 47 of 2024)**

**Provisions relating to the Income Tax Act, Cap 470**

Clause 3 - amendment proposed -

**THAT**, Clause 3 of the Bill be amended in paragraph (b) by inserting the following sub-paragraph immediately after sub-paragraph (i)-

(ia) by inserting the following new paragraph immediately after paragraph(f)-

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**(1240)**

(fa) any amount paid or granted to a public officer pursuant to any written law or statutory instrument, with effect from 27<sup>th</sup> July, 2022, to reimburse an expenditure incurred for the purpose of performing official duties, notwithstanding the ownership or control of any assets purchased.

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

Question of the amendment proposed;

There being no 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.

*(Hon. Patrick Makau)*

Proposed amendment dropped;

Further amendment proposed –

**THAT**, Clause 4 of the Bill be amended in the proposed new subsection (4), by deleting the word “goods” appearing immediately after the words “digital content monetisation”.

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

Question of the further amendment proposed;

Debate arising;

Question of the further amendment put and agreed to;

Clause 4 - as amended agreed to.

Clause 5 - amendment proposed –

**THAT**, Clause 5 of the Bill be amended in subsection (3) by inserting the following new paragraph immediately after paragraph (c)—

“(d) to a non-resident person with an annual turnover of less than five million Kenya shillings.”



Question of the amendment proposed;

(No.117)

**WEDNESDAY, DECEMBER 4, 2024**

(1242)

There being no debate arising;

Question of the amendment put and agreed to;

Further amendment proposed –

**THAT**, Clause 14 of the Bill be amended by deleting paragraph (d).  
(*Hon. Patrick Makau*)

Proposed amendment dropped;

Clause 14 - as amended agreed to.

Clause 15 - amendment proposed –

**THAT**, Clause 15(b) of the Bill be amended –

(a) in subparagraph (i) by–

(i) by deleting subparagraph (w);

(ii) by inserting the following sub-paragraph immediately after sub-paragraph (v)–

(va) in respect of the sale of scrap, one and a half percent (1.5%) of the gross amount;

(b) in sub-paragraph (ii)—

(i) by deleting paragraph (A);

(ii) by inserting the following new sub-paragraph in item (III) immediately after paragraph (o)—

“(p) in respect of scrap, one point five per cent of the gross amount.”

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

Question on the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Further amendment proposed –

**THAT**, Clause 15 of the Bill be amended—

(a) in paragraph (b) in subparagraph (i)—

(i) by deleting the proposed new subparagraph (v);

(ii) by deleting the proposed new subparagraph (w);

(b) in paragraph (b) in subparagraph (ii)—

(i) by deleting item (A);

(ii) in item (B) (III) by deleting the proposed new subparagraph (o).

(*Hon. Patrick Makau*)

Proposed amendment dropped;

Clause 15 - as amended agreed to.

Clause 16 - agreed to.

New Clause 14A proposed –

**(No.117)**

**WEDNESDAY, DECEMBER 4, 2024**

**(1243)**

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 14-

Amendment **14A.** The Second Schedule to the Income Tax Act is amended in of the paragraph (1A) by deleting the words “two billion shillings” Second wherever it appears and substituting therefor the words “one Schedule to billion shillings”.  
Cap.470.

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

Motion made and Question proposed –

**THAT**, New Clause 14A 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 14A be part of the Bill.

There being no debate arising;

Question put and agreed to.

Clause 2 - amendment proposed –

**THAT**, Clause 2 of the Bill be amended by inserting the following new paragraph immediately after paragraph (e)—

(ea) by deleting the definition of “wife’s employment income rate”;

*(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.

**Provisions relating to the Value Added Tax Act, Cap 476**

Clause 17 - agreed to.

Clause 18 - amendment proposed –

**THAT**, Clause 18 be amended by inserting the following new paragraph immediately before paragraph (a)-  
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(aa) in subsection (5) 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 and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question put and agreed to;

Clause 18 - as amended agreed to.

Clause 19 - agreed to.

Clause 20 - amendment proposed -

**THAT**, Clause 20 of the Bill be amended—

(a) in paragraph (a)—

(i) by deleting subparagraph (i);

(ii) by deleting subparagraph (ii);

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

(iia) in paragraph 57, by inserting the words “National Intelligence Service, the Defence Forces Welfare Services” immediately after the words “Kenya Defence Forces”;

(iv) by deleting subparagraph (iii);

(v) in subparagraph (iv) in the proposed new paragraph 69 by inserting the words “adult diapers” immediately after the words “baby diaper”;

(vi) by deleting subparagraph (vi);

(vii) by deleting subparagraph (vii); and

(viii) by deleting subparagraph (ix) and substituting therefor the following new subparagraph—

“(ix) by deleting the proviso appearing in paragraph 146 and substituting therefor the following new provision —

Provided that the value of such investment is not less than two billion shillings, and the exemption was granted before 01 January 2024 and shall continue to apply for twelve months after this date.



(ix) in subparagraph (x) by inserting the following new paragraphs immediately after paragraph 152—

“153. The supply of denatured ethanol of tariff number 2207.20.00.

(No.117)

**WEDNESDAY, DECEMBER 4, 2024**

**(1245)**

154. Taxable goods of chapter 5407 and chapter 6309 imported as raw materials for manufacture of textile products in Kenya upon recommendation of the Cabinet Secretary responsible for investment, trade and industry.

(x) by inserting the following new subparagraphs immediately after subparagraph (x)—

“(xi) by deleting paragraph 57 and substituting therefor the following new paragraph—

(57) All goods including material supplies, equipment, machinery and motor vehicles, for official use by the Kenya Defence Forces, the Defence Forces Welfare Services, and the National Police Service.

(xii) by deleting paragraph 101 and substituting therefor the following new paragraph—

(101) Alcoholic or non-alcoholic beverages supplied to the Defence Forces Welfare Services.”

(b) in paragraph (b)—

(i) by deleting sub-paragraph (i);

(ii) by deleting subparagraph (ii);

(iii) by deleting subparagraph (iii);

(iv) by deleting subparagraph (iv).

(v) by deleting subparagraph (v).

*(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 20 be amended in subparagraph (x) of paragraph (a), by deleting the proposed new paragraph 151 (Fertilizers of Chapter 31).

*(Hon. Wakili Muriu)*

Question of the amendment proposed;

Debate arising;

Proposed amendment subsequently dropped pursuant to Article 114 of the Constitution;

Further amendment proposed –

**THAT**, Clause 20 of the Bill be amended in paragraph (b) by—

(a) deleting sub-paragraph (ii); and

(b) deleting sub-paragraph (iv).

*(Hon. John Kaguchia)*

Proposed amendment dropped;

Further amendment proposed –

(No.117)

**WEDNESDAY, DECEMBER 4, 2024**

(1246)

**THAT**, Clause 20 of the Bill be amended in paragraph (b) by—

- (a) deleting subparagraph (ii);
- (b) deleting subparagraph (iv); and
- (c) deleting subparagraph (v).

*(Hon. Patrick Makau)*

Proposed amendment dropped;

Further amendment proposed –

**THAT**, Clause 20 of the Bill be amended in paragraph (b) by deleting subparagraph (i).

*(Hon. Mark Mwenje)*

Proposed amendment dropped;

Clause 20 - as amended agreed to.

Clause 21 - amendment proposed –

**THAT**, the Bill be amended in clause 21 by inserting the following paragraph immediately after paragraph (d)-

(e) by inserting the following new paragraph immediately after paragraph 35—

36. Materials, waste, residues and by-products, whether or not in the form of pellets, and preparations of a kind used in animal feeding of tariff numbers 1213.00.00, 1214.10.00, 2308.00.00, 2309.90.10, 2302.10.00, 2303.20.00, 2304.00.00, 2306.20.00, 2306.41.00, 2306.50.00, 2306.90.00, 2835.26.00, 2309.10.00, 2309.90.90, 2302.30.00, 2303.30.00, 2306.10.00, 2306.30.00, 2306.49.00, 2306.60.00, 2835.25.00

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

Question of the amendment proposed;

Debate arising;

Proposed amendment withdrawn by the Chairperson;

Further amendment proposed-

**THAT**, Clause 21 be amended by deleting paragraph (c).

*(Hon. Wakili Muriu)*

Proposed amendment withdrawn by the Member;

Clause 21 - agreed to.

New Clause 16A proposed -

**THAT**, the Bill be amended by inserting the following new clause immediately after Clause 16—

Amendment

**16A.** Section 5 of the Value Added Tax Act is amended by

of section 5  
of Cap.  
476.

inserting the following new subsections immediately after  
subsection 3—

“(3A) Notwithstanding any other provision in this Act, in case of  
a contract for the supply of goods or services to a procuring  
entity under any written law—

- (a) the procuring entity shall be liable to pay the tax and  
other payments due under this Act, if the entity fails to  
make payment to the registered person within the  
prescribed time for the supply of such goods or services;
- (b) the registered person shall henceforth be discharged of  
the liability to pay that tax; and
- (c) the amount for the supply paid by the procuring entity to  
the registered person shall be less the amount of tax paid  
by the entity under paragraph (a)—

“(3B) For purposes of subsection (3A), if the prescribed period  
for payment for the supply of goods or services falls beyond the  
date on which the resultant tax is due from the registered  
person under section 19, and payment for the supply is  
thereafter made as per the prescribed period, the registered  
person shall be exempt from payment of the resultant penalty  
for late payment of tax with respect to that supply.

“(3C) In this section, the term “procuring entity” has the  
meaning assigned to it in the Public Procurement and Asset  
Disposal Act.”

*(Hon. Wakili Muriu)*

Motion made and Question proposed –

**THAT**, New Clause 16A be now read a Second Time.

*(Hon. Wakili Muriu)*

Debate arising;

Proposed New Clause 16A dropped pursuant to Article 114 of the Constitution.

**Provisions relating to the Excise Duty Act, Cap 472**

Clauses 22, 23 & 24 - agreed to.

Clause 25 - amendment proposed -

**THAT**, Clause 25 of the Bill be amended –

- (a) in paragraph (a) (G) in the description of the item “Imported Electric  
transformers” by deleting the tariff code “8504.90.00”.
- (b) in paragraph (a) (G) in the item of description “Imported ceramic sinks” by  
deleting the rate of excise duty and substituting therefor the following new  
rate “5% of custom value or Sh. 50 per kg”;

- (c) in paragraph (a) (G) in the item of description “Imported ceramic flags” by deleting the rate of excise duty and substituting therefor the following new rate “5% of custom value or Sh. 200 per square meters”;
- (d) in paragraph (a) (G) in the item of description “Coal” by deleting the rate of excise duty and substituting therefor the following new rate “5% of the value”;
- (e) in paragraph (a) in the item of description “Imported Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked of tariff 7005” by deleting the expression “tariff 7005” and substituting therefor the expression “tariff 7007”;
- (f) in paragraph (a) by inserting the following items immediately after item (M)-

(N) 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

(N) 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-

Description	Rate of excise
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. 200 per kilogramme, whichever is higher.

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

(Q) 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.

(R) in the tariff description “Imported Articles of plastic of tariff heading 3923.30.00 and 3923.90.90” by deleting the word “imported”;

(V) by deleting the item of tariff 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 of excise duty and substituting therefor the following new item—

<i>Description</i>	<i>Rate of excise duty</i>
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. 200 per kilogramme, whichever is higher

(g) In paragraph (b) by deleting paragraph (i);

(h) 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-

“fees charged by digital lenders” includes any fees, charges or commissions charged by digital lenders relating to their licensed activities but does not include interest, pre-loan interest, post-loan interest, return on loan or any share of profit or an insurance premium or premium based or related commissions specified in the Insurance Act or regulations made thereunder;

“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 and National Planning)*

Question of the amendment proposed;

Debate arising;

Amendment to an amendment proposed-

- (a) in paragraph (a) by inserting the word “pharmaceutical” immediately after the words “by a registered” appearing in the proposed new tariff description appearing in item (i)(A);
- (b) in paragraph (a) (G) in the item of description “Coal” by deleting the rate of excise duty and substituting therefor the following new rate “2.5% of the value”; and
- (c) in paragraph (a) (G) in the description of the item “Imported Electric transformers” by adding the words “fully assembled” before the words “electric transformers”.

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

Question of the amendment to amendment put and agreed to;

Question of the amendment put and agreed to;

Further amendment proposed –

**THAT**, Clause 25 of the Bill be amended in paragraph (a) (i) (G) by deleting the proposed new description and corresponding rate of excise duty for the following items—

<i>Description</i>	<i>Rate of Excise duty</i>
(a) Imported ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing customs cisterns, urinals and similar sanitary fixtures of tariff heading 6910; and	35% of customs value or sh. 100 per kg.
(b) 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 sh. 300 per kg.

*(Hon. David Kiplagat)*

Proposed amendment dropped;

Further amendment proposed –

**THAT**, Clause 25 of the Bill be amended—

- (a) in paragraph (a)(i) (G) by deleting the item of description “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” and the corresponding rate of excise duty; and
- (b) in paragraph (b) by deleting sub-paragraph (i).

*(Hon. John Kaguchia)*

Proposed amendment dropped;

Further amendment proposed –

**THAT**, Clause 25 of the Bill be amended—

- (a) in paragraph (a)(i) (G) by deleting the item of description “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” and the corresponding rate of excise duty; and
- (b) in paragraph (b) by deleting sub-paragraph (i).

*(Hon. Patrick Makau)*

Proposed amendment dropped;

Further amendment proposed –

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

- (a) in subparagraph (ii) by deleting the words “twelve-point five percent” and substituting therefor the words “twelve-point eight percent”;
- (b) in subparagraph (iii) by deleting the words “twelve-point five percent” and substituting therefor the words “twelve-point eight percent”;
- (c) in subparagraph (iv) by deleting the words “twelve-point five percent” and substituting therefor the words “twelve-point eight percent”; and
- (d) in subparagraph (v) by deleting the words “twelve-point five percent” and substituting therefor the words “twelve-point eight percent”.

*(Hon. Mark Mwenje)*

Proposed amendment dropped;

Clause 25 - as amended agreed to.

New Clause 21A proposed -

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 21-

Amendment of  
section 2 of  
Cap.472

**21A.** Section 2 of the Excise Duty Act is amended 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;

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

Motion made and Question proposed –

**THAT**, New Clause 21A 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 21A be part of the Bill.

There being no debate arising;

Question put and agreed to.

**Provisions relating to the Miscellaneous Fees and Levies Act, Cap 496C**

Clause 26 - amendment proposed –

**THAT**, the Bill be amended by deleting Clause 26.

*(Hon. John Kaguchia)*

Proposed amendment dropped;

Further amendment proposed –

**THAT**, the Bill be amended by deleting Clause 26.

*(Hon. Patrick Makau)*

Proposed amendment dropped;

Further amendment proposed –

**THAT**, clause 26 of the Bill be amended—

- (a) by deleting the expression “two point five” and substituting therefore the word “two”.

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

Question of the further amendment proposed;

There being no debate arising;

Question of the further amendment put and agreed to;

Clause 26 - as amended agreed to.

New Clause 25A proposed -

**THAT**, the Bill be amended by inserting the following new clause immediately after clause 25—

Amendment of section 7A of Cap. 469C.	<b>25A.</b> Section 7A of the Miscellaneous Fees and Levies Act is amended in subsection (4) by inserting the words “African Continental Free Trade Area and” immediately
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after the words “originating from”.

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

Proposed amendment withdrawn by the Chairperson;

New Clause 26A proposed -

**THAT** the Bill be amended by inserting the following new clause immediately after clause 26—

Amendment                    **26A.** The Second Schedule to the Miscellaneous Fees and of the Second Levies Act is amended—  
Schedule to  
Cap. 469C.

- (a) In Part A—
  - (i) in paragraph (xxv), by inserting the words “National Intelligence Service, the Defence Forces Welfare Services”;
  - (ii) by inserting the following new paragraph immediately after paragraph (xxx)—

“(xxxi) goods of chapter 5407 and chapter 6309 imported as raw materials for manufacture of textile products in Kenya upon recommendation of the Cabinet Secretary responsible for investment, trade and industry.”
- (b) In Part B—
  - (i) in paragraph (ix) by inserting the words “National Intelligence Service” immediately after the words “Kenya Defence Forces, the Defence Forces Welfare Services”;
  - (ii) by inserting the following new paragraph immediately after paragraph (xvi)—

“(xxvii) goods of chapter 5407 and chapter 6309 imported as raw materials for manufacture of textile products in Kenya upon recommendation of the Cabinet Secretary responsible for investment, trade and industry.”

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

Motion made and Question proposed –

**THAT**, New Clause 26A be now read a Second Time.

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

There being no debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 26A be part of the Bill.

There being no debate arising;

Question put and agreed to.

New Clause 26B proposed—

**THAT** the Bill be amended by inserting the following new clause immediately after clause 26A —

Amendment of the Third Schedule to Cap. 469C.

**26B.** The Third Schedule to the Miscellaneous Fees and Levies Act is amended by inserting the following items immediately after the item of description “Other sacks and bags, including cones” of tariff number “4819.40.00”

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Export and investment promotion levy rate</i>
4804.29.00	Sack kraft bleached	10% of customs value
4804.39.00	Sack kraft bleached	10% of customs value

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

Motion made and Question proposed –

**THAT**, New Clause 26B be now read a Second Time.

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

There being no debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 26B be part of the Bill.

There being no debate arising;

Question put and agreed to.

Title - agreed to.

Clause 1 - agreed to.

Bill to be reported with amendments.

**13. HOUSE RESUMED** - The Fifth Chairperson of Committees in the Chair

**(i) The Business Laws (Amendment) Bill (National Assembly Bill No. 49 of 2024)**

Bill reported with amendments.

Motion made and Question proposed –

**THAT**, this House do agree with the Report of the Committee of the Whole House on its consideration of the Business Laws (Amendment) Bill (National Assembly Bill No. 49 of 2024).

*(The Leader of Majority Party)*

There being no debate arising;

Question put and agreed to.

Motion made and Question proposed –

**THAT**, the Business Laws (Amendment) Bill (National Assembly Bill No. 49 of 2024) be now read a Third Time.

*(The Leader of the Majority Party)*

There being no debate arising;

Question put and agreed to;

Bill read a Third Time and **passed**.

**(ii) The Tax Laws (Amendment) Bill (National Assembly Bill No. 47 of 2024)**

Bill reported with amendments.

Motion made and Question proposed –

**THAT**, this House do agree with the Report of the Committee of the Whole House on its consideration of the Tax Laws (Amendment) Bill (National Assembly Bill No. 47 of 2024).

*(The Leader of Majority Party)*

There being no debate arising;

Question put and agreed to.

Motion made and Question proposed –

**THAT**, the Tax Laws (Amendment) Bill (National Assembly Bill No. 47 of 2024) be now read a Third Time.

*(The Leader of the Majority Party)*

Debate arising;

Question put and agreed to;

Bill read a Third Time and **passed**.

**14. MOTION – ALLEGED UNFAIR TRADE PRACTICES BY FOREIGN INVESTORS IN KENYA**

Motion made and Question proposed—

**THAT**, this House **adopts** the Report of the Departmental Committee on Trade, Industry and Cooperatives on the Inquiry into Alleged Unfair Trade Practices by Foreign Investors in Kenya, *laid on the Table of the House on Thursday, 7th March 2024*.

*(Chairperson, Departmental Committee on Trade, Industry and Cooperatives – 02.12.2024)*

Debate interrupted on Monday, December 2, 2024 resumed;

Mover replied;

Question deferred.

**15. MOTION – CONSIDERATION OF REPORTS ON FINANCIAL STATEMENTS OF STATE CORPORATIONS (NYANZA REGION)**

Motion made and Question proposed—

**THAT**, this House **adopts** the Report of the Public Investments Committee on Governance and Education on its Examination of the Reports of the Auditor-General on the Financial Statements of State Corporations (Nyanza Region) for the financial year 2018/2019, 2019/2020 and 2020/2021, *laid on the Table of the House on Thursday, 25th July 2024*, **subject to—**

**(a) deletion of paragraph 212 appearing on page 41 of the report and substituting therefore the following new paragraph –**

**“The Committee recommends that the irregular cash payments made for the casual works done amounting to Kshs. 2,308,996 be surcharged to the Governing Council of Kisumu National Polytechnic. The amount is to be paid within six months after the adoption of this report by the House;**

**(b) deletion of paragraph 216 appearing on page 41 of the report and substituting therefor the following new paragraph –**

**“The Committee recommends that the long outstanding imprest of Kshs. 37,800 be written off from the institution’s books of accounts since no money was lost; it was as a result of demise of the employee”; and.**

**(c) effecting the consequential amendments in the report.”**

*(Chairperson, Public Investments Committee on Governance and Education – 02.12.2024)*

Debate interrupted on Monday, December 2, 2024 resumed;

Mover replied;

Question deferred.

**16. THE EQUALISATION FUND (ADMINISTRATION) BILL (SENATE BILL NO. 14 OF 2023)**

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

Order for Second Reading read;

Order deferred.

**17. MOTION – THIRD REPORT ON CONSIDERATION OF THE AUDITED ACCOUNTS OF SPECIFIED STATE CORPORATIONS**

(The Chairperson, Public Investments Committee on Social Services, Administration and Agriculture)

Order deferred.

**18. THE POLITICAL PARTIES (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 35 OF 2022)**

(The Vice-Chairperson, Procedure and House Rules Committee)

Order for Second Reading read;

Order deferred.

**19. THE UNIVERSITIES (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 38 OF 2023)**

(The Chairperson, Public Investments Committee on Governance and Education)

Order for Second Reading read;

Order deferred.

**20. MOTION - REPORT OF THE EXTRAORDINARY SESSION OF THE SIXTH PAN-AFRICAN PARLIAMENT (PAP)**

(Member of the Pan-African Parliament)

Order deferred.

**21. MOTION - REPORT ON THE PERFORMANCE AUDIT REPORT ON THE PROVISION OF SERVICES TO PERSONS WITH DISABILITIES BY THE NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

(The Chairperson, Public Investments Committee on Social Services, Administration and Agriculture)

Order deferred.

And the time being ten minutes to Nine O'clock, the Fifth Chairperson adjourned the House without Question put pursuant to the Standing Orders.

**22. HOUSE ROSE** - at Ten Minutes to Nine O'clock

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**MEMORANDUM**

The Speaker will take the Chair on,  
Thursday, 5<sup>th</sup> December 2024 at 9.30 a.m.

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