



REPUBLIC OF KENYA
13TH PARLIAMENT – FIFTH SESSION (2026)
THE NATIONAL ASSEMBLY

IN THE MATTER OF ARTICLE 118(1) (b) OF THE CONSTITUTION
AND
IN THE MATTER OF CONSIDERATION BY THE NATIONAL ASSEMBLY OF
THE SPECIAL ECONOMIC ZONES (AMENDMENT) BILL
(NATIONAL ASSEMBLY BILL NO. 8 OF 2026)

INVITATION TO SUBMIT MEMORANDA

WHEREAS, Article 118(1) (b) of the Constitution of Kenya requires Parliament to facilitate public participation and involvement in the legislative and other business of Parliament and its Committees, and National Assembly Standing Order 127(3) requires House Committees considering Bills to facilitate public participation;

AND WHEREAS, the **Special Economic Zones (Amendment) Bill (National Assembly Bill No. 8 of 2026)** was read a First Time on 12th March 2026 and referred to the **Departmental Committee on Trade, Industry and Cooperatives** for consideration and reporting to the House;

IT IS NOTIFIED that the **Special Economic Zones (Amendment) Bill (National Assembly Bill No. 8 of 2026)** is a Bill sponsored by the **Leader of the Majority Party** which seeks to—

- (1) Implement the resolutions made by the Houses of Parliament upon consideration and adoption of the *Report of the Joint Committee of the National Assembly Departmental Committee on Energy and the Senate Standing Committee on Energy on Consideration of the Field Development Plan and Production Sharing Contracts for Blocks T6 and T7 in South Lokichar Basin, Turkana County* on 25th March 2026. The Report recommended the need to extend fiscal incentives and concessions to investors in midstream and upstream petroleum operations. To actualise the resolutions by Parliament, it has become necessary for the National Assembly to formulate a legal framework to address identifiable gaps in the prevailing legal framework, and thereby facilitate commercial development of oil discoveries and exploratory activities in the Lokichar Basin;
- (2) Amend the Special Economic Zones Act, Cap. 517A to—
 - (a) strengthen the Special Economic Zones (SEZs) framework and align it with the operational requirements of large-scale capital investments, including in midstream and upstream petroleum operations;
 - (b) facilitate strategic investments in midstream and upstream petroleum by ensuring that the SEZ regime accommodates the structure and operational needs of capital-intensive projects;
 - (c) expand the scope of SEZs to include oil and gas sector activities;
 - (d) allow SEZ developers and operators in oil and gas zones to undertake enterprise activities within the SEZ; and
 - (e) harmonise tax incentives applicable to SEZ entities undertaking activities in oil and gas zones; and
- (3) Make consequential amendments to the Miscellaneous Fees and Levies Act, Cap. 469C, the Income Tax Act, Cap. 470, and the Value Added Tax Act, Cap. 476 to align the fiscal incentives available under those laws with the proposed amendments to the SEZ framework.

NOW THEREFORE, in compliance with Article 118(1) (b) of the Constitution and Standing Order 127(3), the Clerk of the National Assembly hereby invites the public and stakeholders to submit memoranda on the Bill to the **Departmental Committee on Trade, Industry and Cooperatives**.

Copies of the Bill are available at the National Assembly Table Office, Main Parliament Buildings and on www.parliament.go.ke/the-national-assembly/house-business/bills.

The memoranda may be forwarded to the **Clerk of the National Assembly, P.O. Box 41842-00100, Nairobi**; hand-delivered to the **Office of the Clerk, Main Parliament Buildings, Nairobi**; or emailed to cna@parliament.go.ke to be received on or before **Wednesday, 25th March 2026 at 5.00 p.m.**

S. NJORGE, CBS
CLERK OF THE NATIONAL ASSEMBLY

16th March 2026