




*Approved
SNA
11/4/26*

REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION – 2026
PUBLIC PETITIONS COMMITTEE

REPORT ON-

CONSIDERATION OF P/NO.58 OF 2023 REGARDING AMENDMENT TO THE
ESTATE DUTY ACT TO ENTRENCH TAXATION EQUALITY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	01 APR 2026 DAY: <i>Wednesday</i>
TABLED BY:	<i>Hon. Muchangi Karumba Chair, Public Petitions</i>
CLERK OF THE ASSEMBLY	<i>Mado Miniam</i>



Directorate of Audit Appropriations &
General-Purpose Committees
Clerk's Chambers
Main Parliament Buildings
NAIROBI

MARCH, 2026

Table of Contents

CHAIRPERSON’S FOREWORD	4
PART ONE	5
1. PREFACE	5
1.1 Establishment and Mandate of the Committee	5
1.2 Committee Membership	6
1.3 Committee Secretariat	7
PART TWO	8
2 BACKGROUND OF THE PETITION	8
2.1 Introduction	8
2.2 Prayer.....	8
PART THREE	9
3 STAKEHOLDERS’ SUBMISSIONS ON THE PETITION	9
3.1 Petitioners	9
3.2 Submissions from the Attorney General.....	10
PART FOUR.....	12
4 COMMITTEE OBSERVATIONS.....	12
PART FIVE	13
5 COMMITTEE RECOMMENDATIONS.....	13
ANNEXURES.....	14

CHAIRPERSON'S FOREWORD

On behalf of the Public Petitions Committee and pursuant to the provisions of Standing Order 227, it is my pleasant privilege and honour to present to this House the Report of the Committee on the Public Petition No. 58 of 2023 regarding amendment to the Estate Duty Act to entrench taxation equality.

The petition was presented to the House pursuant to Standing Order No. 225 (2) (a) by the Hon. Speaker on behalf of the Petitioner.

The Committee considered the Petition and observed that the Estate Duty Act ceased to apply to property which passed on after the death of any person dying on or after 1st January 1982, upon the enactment of Estate Duty (Abolition) Act on the 25th June, 1982.

The Committee undertook this inquiry by listening to the petitioner and the Office of the Attorney General.

The Committee recommends that the Petition be dismissed as it has been rendered moot by the enactment of the Estate Duty (Abolition) Act.

The Committee appreciates the Offices of the Speaker and Clerk of the National Assembly for providing guidance and necessary technical support, without which its work would not have been possible. The Chairperson expresses gratitude to the Committee Members for their devotion and commitment to duty during the consideration of the Petition.

On behalf of the Committee and pursuant to the provisions of Standing Order 199, I now wish to lay the Report on the Table of the House.

HON. MUCHANGI KAREMBA, CBS, M.P.
CHAIRPERSON, PUBLIC PETITIONS COMMITTEE

PART ONE

1. PREFACE

1.1 Establishment and Mandate of the Committee

1. The Public Petitions Committee is established under the provisions of Standing Order 208A with the following terms of reference:
 - a) considering all public petitions tabled in the House;
 - b) making such recommendations as may be appropriate with respect to the prayers sought in the petitions;
 - c) recommending whether the findings arising from consideration of a petition should be debated; and
 - d) advising the House and reporting on all public petitions committed to it.

1.2 Committee Membership

2. The Public Petitions Committee was constituted in October 2022 and comprises the following Members:

Chairperson

Hon. Muchangi Karemba, CBS, M.P.
Runyenjes Constituency

United Democratic Alliance (UDA)

Vice Chairperson

Hon. Janet Jepkemboi Sitienei, M.P.
Turbo Constituency

United Democratic Alliance (UDA)

Hon. Patrick Makau King'ola, M.P.
Mavoko Constituency

**Wiper Democratic Movement-Kenya
(WDM-K)**

Hon. Edith Vethi Nyenze, M.P.
Kitui West Constituency

**Wiper Democratic Movement-Kenya (WDM-
K)**

Hon. Ntwiga Patrick Munene, M.P.
Chuka Igambang'ombe Constituency

United Democratic Alliance (UDA)

Hon. Maisori Marwa Kitayama, M.P.
Kuria East Constituency

United Democratic Alliance (UDA)

Hon. Joshua Chepyegon Kandie, M.P.
Baringo Central Constituency

United Democratic Alliance (UDA)

Hon. Beatrice Kadeveresia Elachi, M.P.
Dagoretti North Constituency

Orange Democratic Movement (ODM)

Hon. Bernard Muriuki Nebart, M.P.
Mbeere South Constituency

Independent

Hon. Biego Paul Kibichy, M.P.
Chesumei

United Democratic Alliance (UDA)

Hon. Peter Irungu Kihungi, M.P.
Kangema Constituency

Maendeleo Chap Chap Party (MCCP)

Hon. John Bwire Okano, M.P.
Taveta Constituency

**Wiper Democratic Movement-Kenya (WDM-
K)**

Hon. Peter Mbogho Shake, M.P.
Mwatate Constituency

Jubilee Party (JP)

Hon. Sloya Clement Logova, M.P.
Sabatia Constituency

United Democratic Alliance (UDA)

Hon. Suzanne Ndunge Kiamba, M.P.
Makueni Constituency

**Wiper Democratic Movement-Kenya
(WDM-K)**

1.3 Committee Secretariat

3. The Public Petitions Committee is facilitated by the following members of the secretariat:

Lead Clerk
Mr. Victor Weke
Principal Clerk Assistant II

Ms. Miriam Modo
First Clerk Assistant

Mr. Benard Toroitich
Third Clerk Assistant

Ms. Kafuyai Wamae
Third Clerk Assistant

Mr. Clinton Sindiga
Legal Counsel II

Ms. Nancy Akinyi
Research Officer III

Mr. Arkan Mumin
Research Officer III

Ms. Roselyne Njuki
Principal Serjeant-at-Arms

Mr. Paul Shana
Serjeant-at-Arms

Mr. Pascal Valerian
Hansard Officer III

Mr. Collins Mahamba
Audio Officer III

Ms. Felistus Muiya
Public Communication Officer

Mr. Calvin Karungo
Media Relations Officer III

PART TWO

2 BACKGROUND OF THE PETITION

2.1 Introduction

4. The Petition was reported to the House by the Hon. Speaker on behalf of the Petitioners, Messrs Godfrey Maina and Kevin Kiarie.
5. The Petitioners claim that section 7(3) of the Estate Duty Act (Cap. 483) exempts His Excellency Mzee Jomo Kenyatta and His Excellency Daniel Toroitich arap Moi from payments of the estate duty.
6. The Petitioners claim that this exemption is contrary to Article 210(3) of the Constitution which provides that no law may exclude or authorize the exclusion of a state officer from payment of tax by reason of the office held by that State officer or the nature of the work of the state officer.
7. Further, the Petitioners allege the exemption violates Article 27 on equality and freedom from non-discrimination.
8. The issues in respect of which this Petition is raised are not pending before any Court of law or any constitutional or legal body.

2.2 Prayer

9.

The Petitioners therefore pray the National Assembly repeals section 7(3) of the Estate Duty Act.

PART THREE

3 STAKEHOLDERS' SUBMISSIONS ON THE PETITION

3.1 Petitioners

The Petitioners, Messrs Godfrey Maina and Kevin Kiarie appeared before the Public Petitions Committee and submitted as follows:

10. Article 2(4) of the Kenyan constitution stipulates that any law, including customary law that is inconsistent with this constitution is void to the extent of the inconsistency, and any act or omission in contravention of the constitution is invalid.
11. Article 3(1) of the constitution provides that every person has an obligation to respect, uphold and defend this constitution.
12. Article 10(1b) of the constitution provides that natural values and principles of governance in this article binds all state organs, state officers, public officers and all persons whenever any of them enacts, applies or interprets any law.
13. Article 27 of the constitution provides that;
 - a) Every person is equal before the law and has the right to equal protection and equal benefit of the law.
 - b) Equality includes the full and equal enjoyment of all rights and fundamental freedoms.
 - c) Women and men have the right to equal treatment, including the right to equal opportunities in political, economic, cultural and social spheres.
 - d) The state shall not discriminate directly or indirectly against any person on any ground, including race, sex, pregnancy, marital status, health status, ethnic or social origin, colour, age, disability, religion, conscience, belief, culture, dress, language or birth.
14. Article 210 (3) states that no law may exclude or authorize the exclusion of a state officer from payment of tax.
15. Section (7), sub-section (3) of the estate duty act exempts His Excellency Mzee Jomo Kenyatta and His Excellency Daniel Toroitich Arap Moi from the estate duty levy which is contrary to article 210(3) of the constitution which stipulates that no law may exclude or authorize the exclusion of a state officer from payment of tax by reason of the office held or the nature of work.
16. Estate duty is a form of tax which is levied on the total value of the property held by an individual calculated at the time of his/her demise. It is payable at the time when the deceased individual's property is passed on to the successors.
17. The property deemed to pass on death include property which the deceased individual at the time of his/her death is competent to dispose of, and property in which the deceased individual or any other person has an interest ceasing on the former's death.
18. The basic rationale behind imposition of a tax on inheritance is to reduce social inequality and to facilitate economic redistribution of wealth in addition to the tax being an additional source of revenue for the government.

19. The tax is also viewed as a tool to decrease inflation in residential property as some property may be sold to pay the tax thereby bringing more property into the market which would align the supply of property with the increasing demand.
20. Tax is a means to prevent accumulation of wealth in a few hands, to bring about economic equilibrium and to provide equal opportunities to the citizens irrespective of their social or economic backgrounds.
21. According to a recent report, around 59% of the entire wealth of Kenya is concentrated with the top 1% of the population of Kenya. As a result, there is a growing concern about the increasing economic disparity in Kenya.
22. The exemption of the estates of both His Excellency Mzee Kenyatta and His Excellency former president Moi violates, denies, infringes and threatens article 27 on the right to non — discrimination and subverts the basic rationale behind the imposition of the tax which is to reduce social inequality, to facilitate economic redistribution of wealth and to supplement government revenue.
23. Pursuant to article 94(1) of the constitution which provides that the legislative authority of the republic is derived from the people and, at the national level, is vested in and exercised by parliament, the honourable house considers this petition.
24. In accordance with article 119 which encapsulates that every person has the right to petition parliament to consider any matter within its authority, including to enact, amend or repeal any legislation, the honourable house to repeal section 7(3) of the estate duty act CAP 483.

3.2 Submissions from the Attorney General

The Office of the Attorney General vide letter reference AG/LDD/685/2/4 Submitted as follows;

25. The Estate Duty Act (Cap. 483) commenced on 12th June, 1963. Section 7 of the Act provides that whenever any person dies after the commencement of the Act, a tax known as estate duty shall be levied and paid on the estate of the deceased person. Subsection (3) thereof states that section 7 shall not apply to His Excellency Mzee Jomo Kenyatta, nor to His Excellency Daniel Toroitich arap Moi.
26. Subsection (3) was first inserted in the Act vide the Statute Law (Miscellaneous
27. Amendment) Act (No. 10 of 1969) which commenced on the 27th June 1969. It provided that the section shall not apply to His Excellency Mzee Jomo Kenyatta, First President and Commander-in- Chief of the Armed Forces of the Republic of Kenya.
28. Subsection (3) was further amended vide Statute Law (Miscellaneous Amendment) Act (No. 10 of 1981) which commenced on the 5th November, 1981. The amendment stated that subsection (3) be amended by deleting the words "First President and Commander-in-Chief of the Armed Forces of the Republic of Kenya" and substituting therefor "nor to His Excellency Daniel Toroitich arap Moi".
29. Section 2 of the Estate Duty (Abolition) Act (No. 10 of 1982), which commenced on the 25th June, 1982, states that notwithstanding the provisions of the Estate Duty Act (Cap. 483), no estate duty shall be levied or paid on property which passes on the death of any person dying on or after 1st January, 1982. The proviso to subsection (1) states that in no case shall estate duty be chargeable more than once on the same share of or interest in any property in

respect of the same death. In our considered view, therefore, estate duty is levied and paid only once on the estate of a deceased person.

30. Article 210(3) of the Constitution states that no law may exclude or authorize the exclusion of a State officer from payment of tax by reason of the office held by that State officer; or the nature of the work of the State officer. If section 7(3) of the Estate Duty Act had been in force on the 10th August, 2010, it would have been invalidated by the operation of Article 2(4) which states that any law, including customary law, that is inconsistent with the Constitution is void to the extent of the inconsistency, and any act or omission in contravention of the Constitution is invalid.
31. Section 7 of the Estate Duty Act applied to the estates of all deceased persons between 12th June, 1963 and 27th June, 1969, after which the estate of the First President was excluded from the provisions of that section. The estate of the Second President was excluded from the provisions of that section on the 5th November, 1981.
32. The Act ceased to apply to the property which passed on the death of any person dying on or after 1st January, 1982, upon the enactment of Estate Duty (Abolition) Act on the 25th June, 1982.

PART FOUR

4 COMMITTEE OBSERVATIONS

Upon hearing from the Petitioner and the Office of the Attorney General, the Committee observes that—

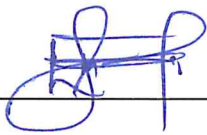
33. The Estate Act ceased to apply to property which was passed on, upon the death of any person dying on or after 1st January, 1982, upon the enactment of Estate Duty (Abolition) Act on the 25th June, 1982.

PART FIVE

5 COMMITTEE RECOMMENDATIONS

34. Pursuant to the provisions of Standing Order 227, the Committee responds to the Petition as follows—

On the prayer that the National Assembly repeals section 7(3) of the Estate Duty Act; **the Committee recommends that the Petition be dismissed as it has been rendered moot by the enactment of the Estate Duty (Abolition) Act.**

Signed:  Date: 01/04/2026

HON. MUCHANGI KAREMBA, CBS, M.P.
CHAIRPERSON, PUBLIC PETITIONS COMMITTEE

ANNEXURES

- Annex 1: The Adoption List
 - Annex 2: Public Petition No. 58 of 2023 regarding amendment to the Estate Duty Act to entrench taxation equality
 - Annex 3: Minutes of proceedings
-



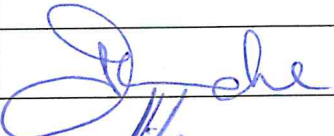

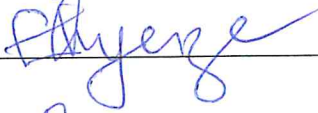
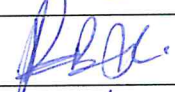
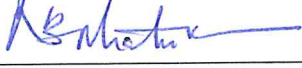

PUBLIC PETITIONS COMMITTEE

ADOPTION LIST

- (i) **Consideration and adoption of the Report on Public Petition No. 58 of 2023 by Mr. Godfrey Maina, Mr. Kevin Kiaria, Mr. Muhia Kagwi and Mr. John Wangai, regarding amendment to the Estate Duty Act to entrench taxation equality**

We, the undersigned, hereby affix our signatures to this Report to affirm our approval:

DATE: 18/3/2026

	HON. MEMBER	SIGNATURE
1.	Hon. Muchangi Karemba, CBS, M.P. (Chairperson)	
2.	Hon. Janet Jepkemboi Sitienei, CBS, M.P. (Vice Chairperson)	
3.	Hon. Patrick Makau King'ola, M.P.	
4.	Hon. Beatrice Kadeveresia Elachi, CBS, M.P.	
5.	Hon. Joshua Chepyegon Kandie, M.P.	
6.	Hon. Maisori Marwa Kitayama, M.P.	
7.	Hon. Edith Vethi Nyenze, M.P.	
8.	Hon. Patrick Ntwiga Munene, M.P.	
9.	Hon. Paul Biego Kibichy, M.P.	
10.	Hon. (Eng.) Bernard Muriuki Nebart, M.P.	
11.	Hon. Peter Mbogho Shake, M.P.	
12.	Hon. Suzanne Ndunge Kiamba, M.P.	
13.	Hon. John Bwire Okano, M.P.	
14.	Hon. Sloya Clement Logova, M.P.	
15.	Hon. Peter Irungu Kihungi, M.P.	