

**SPECIAL ISSUE**

*Kenya Gazette Supplement No. 101 (National Assembly Bills No. 21)*



REPUBLIC OF KENYA

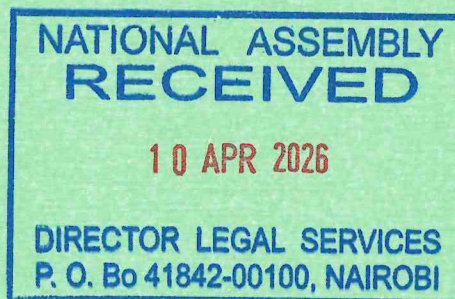
**KENYA GAZETTE SUPPLEMENT**

**NATIONAL ASSEMBLY BILLS, 2026**

**NAIROBI, 10th April, 2026**

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NATIONAL ASSEMBLY  
RECEIVED  
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**THE VALUE ADDED TAX (AMENDMENT) BILL,  
2026**

**A Bill for**

**AN ACT of Parliament to amend the Value Added Tax  
Act and for connected purposes**

**ENACTED** by the Parliament of Kenya, as follows—

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2026 and shall be deemed to have come into effect on 15th April, 2026.

Short title and commencement.

2. Section 5 of the Value Added Tax Act is amended inserting the following new sub-sections immediately after sub-section (2)—

Amendment of section 5 of Cap. 476.

(2A) Notwithstanding the provisions of sub-section (2), the rate of tax for the following items shall be eight percent of the taxable value—

- (a) Motor Spirit (gasoline) premium of tariff number 2710.12.20;
- (b) Illuminating Kerosene of tariff number 2710.19.22; and
- (c) Gas Oil (automotive, light, amber for high-speed engines) of tariff number 2710.19.31.

(2B) The provisions of subsection (2A) shall be in effect for a period of ninety (90) days from the date of coming into effect of this Act:

Provided that the Cabinet Secretary may by notice in the *Gazette*, extend the period under this subsection for a further ninety (90) days.

## **MEMORANDUM OF OBJECTS AND REASONS**

The principal object of this Bill is to amend the Value Added Tax Act to reduce the rate of Value Added Tax on petroleum products from sixteen percent to eight percent. This is a tax measure intended to cushion citizens from the rising global prices of fuel.

### **Statement on the delegation of legislative powers and limitation of fundamental rights and freedoms**

The Bill neither delegates legislative powers to the Cabinet Secretary nor does it limit any fundamental rights or freedoms.

### **Statement as to whether the Bill concerns counties within the meaning of Article 110(1)**

The Bill does not concern County Governments in terms of Article 110 (1) (a) of the Constitution and it does not affect the functions and powers of County Governments recognized in the Fourth Schedule to the Constitution.

### **Statement of the Bill as a money Bill within the meaning of Article 114 of the Constitution**

The Bill is a money Bill within the meaning of Article 114 of the Constitution.

Dated the 10th April, 2026.

**KIMANI ICHUNG'WAH,**  
*Leader of Majority Party.*