



REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT – (FIFTH SESSION)

THE NATIONAL ASSEMBLY

ORDERS OF THE DAY

SUPPLEMENTARY

THURSDAY, JUNE 18, 2026 AT 2.30 P.M.

ORDER OF BUSINESS

PRAYERS

1. Administration of Oath
2. Communication from the Chair
3. Messages
4. Petitions
5. Papers
6. Notices of Motion
7. Questions and Statements

8*. THE PEST CONTROL PRODUCTS BILL (NATIONAL ASSEMBLY BILL NO. 48 OF 2025)

(The Leader of the Majority Party)

First Reading

9*. MOTION – EIGHTH REPORT ON AUDITED FINANCIAL STATEMENTS OF SIX STATE CORPORATIONS

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

THAT, this House **adopts** the Eighth Report of the Public Investments Committee on Social Services, Administration and Agriculture on its examination of audited Financial Statements of the following State Corporations, *laid on the Table of the House on Thursday, 12th March 2026*:

- (i) Communications Authority of Kenya for the Financial Years 2019/2020 to 2023/2024;
- (ii) Kenya Medical Training College for the Financial Years 2021/2022 to 2024/2025;
- (iii) Kenya Medical Supplies Authority for the Financial Years 2019/2020 and 2020/2021;

- (iv) Public Benefit Organization Regulatory Authority for the Financial Years 2007/2008 to 2023/2024;
- (v) Child Welfare Society of Kenya for the Financial Years 2019/2020 to 2023/2024; and
- (vi) Kenyatta University Teaching, Referral and Research Hospital for the Financial Years 2020/2021 to 2024/2025.

10*. COMMITTEE OF THE WHOLE HOUSE

- (i) The Finance Bill (National Assembly Bill No. 26 of 2026)
(The Chairperson, Departmental Committee on Finance and National Planning)
- (ii) The Appropriation Bill (National Assembly Bill No. 38 of 2026)
(The Chairperson, Budget and Appropriations Committee)

11*. THE SOVEREIGN WEALTH FUND BILL (NATIONAL ASSEMBLY BILL NO. 7 OF 2026)

(The Leader of the Majority Party)

Second Reading

12*. THE COMPETITION (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 4 OF 2026)

(The Leader of the Majority Party)

Second Reading

13*. MOTION – SECOND REPORT ON THE STATUS OF REPORTS ON PETITIONS AND RESOLUTIONS

(The Chairperson, Committee on Implementation)

THAT, this House adopts the Second Report of the Committee on Implementation on status of Reports on Petitions and Resolutions passed by the House, *laid on the Table of the House on Thursday, 26th October 2023.*

14*. MOTION – CONSIDERATION OF A PETITION REGARDING THE PROPOSAL TO AMEND THE CONSUMER PROTECTION ACT

(The Chairperson, Public Petitions Committee)

THAT, this House **adopts** the Report of the Public Petitions Committee on its consideration of Public Petition No. 14 of 2025 regarding the proposal to amend the Consumer Protection Act to provide for the *In Duplum* rule, *laid on the Table of the House on Wednesday, 1st April 2026.*

15*. MOTION – REPORT ON THE AUDITED FINANCIAL STATEMENTS OF SELECTED STATE CORPORATIONS IN THE ROADS AND TRANSPORT SECTOR

(The Chairperson, Public Investments Committee on Commercial Affairs and Energy)

THAT, this House **adopts** the Report of the Public Investments Committee on Commercial Affairs and Energy on its examination of the audited financial statements of selected State corporations in the roads and transport sector, *laid on the Table of the House on Tuesday, 14th October 2025.*

Denotes Orders of the Day

NOTICES

I. THE FINANCE BILL (NATIONAL ASSEMBLY BILL NO. 26 OF 2026)

- 1) Notice is given that the Chairperson of the Departmental Committee on Finance and National Planning intends to move the following amendments to the Finance Bill, 2026 at the Committee Stage—

CLAUSE 1

THAT, the Bill be amended in Clause 1 by —

- (a) deleting paragraph (a) and substituting therefor the following new paragraph-
 - (a) on 1st January, 2027, section 18,19,24, 31(a) (x) new paragraph 163, 34,35,36 (a) (i), 55 (a) (ii) 55 (b) (ii);
- (b) by inserting the following new paragraph immediately after paragraph (a)—
 - (b) on 1st September, 2026, section 41A;
- (c) by renumbering paragraph (b) as (c).

CLAUSE 2

THAT, Clause 2 of the Bill be amended —

- (a) in paragraph (c) in the proposed definition of “royalty” —

- (i) in paragraph (a) by deleting subparagraph (vii) and substituting therefor the following new subparagraph
 - (vii) a proprietary digital payment card network or platform, including access, participation or usage rights in such system through a card, whether the consideration is periodic or transaction-based and whether or not the payment is described as a service fee, transaction fee, network fee, assessment fee, processing fee or similar charge;

- (ii) by deleting paragraph (b);

- (b) in paragraph (d) in the proposed definition of “withdrawals” by deleting the word “issued” appearing immediately before the word “under”;

- (c) in paragraph (e) by deleting the definition of the term “winnings” and substituting therefor the following new definition-

“winnings” means a payout from a lottery or prize competition, by a person licensed under the Gambling Control Act, 2025,

CLAUSE 3

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

Amendment of
section 5 of Cap.470

3. Section 5 of the Income Tax Act is amended —

- (a) in subsection (1) by inserting the following proviso —

Provided that the income of a non-resident individual employed by, or engaged on behalf of, a resident air transport operator designated by the Government as a national carrier shall not be deemed to accrue in or be derived from Kenya

to the extent that the income is related to duties of the individual performed outside Kenya and the international transport operation of the air transport operator.

(b) in subsection (4) by inserting the following new paragraph immediately after paragraph (g)-

(ga) any contribution to a gratuity in respect of employment or services rendered:

Provided that-

(i) the gratuity was for a contract of service for the continuous period of at least three years or, renewal or extension of such contract beyond three years; and

(ii) the amount paid as gratuity does not exceed thirty-one per cent of the emoluments, earned by the employee for the period of the contract.

CLAUSE 8

THAT, Clause 8 of the Bill be amended in the proposed new section 11 by deleting the proposed subsection (2) and substituting therefor the following new subsection-

(2) Qualifying dividend or qualifying interest which is included in the income of the trustee, executor or administrator under subsection (1) shall not be subject to further tax under this Act.

CLAUSE 10

THAT the Bill be amended by deleting Clause 10 and substituting therefor the following new clause—

Amendment of
section 15 of
Cap.470

10. Section 15 of the Income Tax is amended —

(a) in subsection (2) by inserting the following new proviso in paragraph (a)—

Provided that in the case of a person carrying on a money lending business, bank or financial institution licensed under the Banking Act, the Microfinance Act and the Central Bank Act, a debt that has become bad in accordance with the guidelines issued by the Commissioner shall include the principal, interest and any other amount relating to the debt;

(b) in subsection (4) by inserting the following proviso-

Provided that any person who before the 1st July, 2025 had invested at least ten billion shillings in Kenya and who, after the ascertainment of income had resulted in a deficit, and the deficit had been ascertained in respect of any period before the 1st July, 2025, the deficit shall be deemed have occurred in the 2025 year of income of that person and the deduction may be applied by that person beyond the period specified in subsection (4) until it is extinguished.

CLAUSE 16

THAT, Clause 16 of the Bill be deleted.

CLAUSE 17

THAT, Clause 17 of the Bill be amended —

- (a) in paragraph (a) by deleting sub-paragraph (i);
- (b) in paragraph (a), by inserting the following new item immediately after item (i)—
 - (ia) by deleting the word “travel” appearing in paragraph (a)(ii) and substituting therefor the words “transport services”.
- (c) by inserting the following new paragraph immediately after paragraph (a)—
 - (aa) by inserting the following new subsection immediately after subsection (1)—

(1A) Subsection (1) shall not apply to payments made by a resident air transport operator designated by the Government as a national carrier to a non-resident person in respect of access to, participation in or use of a proprietary digital platform, payment network, payment-card scheme, payment processing system, switching system, clearing system or settlement system, including access, participation or usage rights in the system through a card, whether the consideration is periodic or transaction-based and whether or not the payment is described as a service fee, transaction fee, network fee, assessment fee, processing fee or similar charge.

CLAUSE 18

THAT, Clause 18 of the Bill be amended by deleting paragraph (b).

CLAUSE 19

THAT, Clause 19 of the Bill be amended—

- (a) by deleting paragraph (a) and substituting therefor the following new paragraph—
 - (a) by deleting subsection (1) and substituting therefor the following new subsection—
 - (1) Notwithstanding any other provision of this Act —
 - (a) every individual chargeable to tax under this Act shall for any year of income, furnish to the Commissioner a return of income, including a self-assessment of their tax from all sources of income, not later than the last day of the fourth month following the end of their year of income;
 - (b) every person, other than an individual chargeable to tax under paragraph (a), shall for any accounting period furnish to the Commissioner a return of income, including a self-assessment of his tax on such income, not later than the last day of the sixth month following the end of his accounting period.
- (b) by deleting paragraph (b).

CLAUSE 21

THAT, the Bill be amended by deleting Clause 21 and substituting therefor the following new clause—

Amendment of
the Second
Schedule to
Cap.470.

21. The Second Schedule to the Income Tax Act is amended in the table appearing in paragraph 1(1)—

- (a) in item (iv) in the second column by inserting the following proviso—
Provided that where the investment is in excess of at least ten billion shillings 100% in the first year of use.
- (b) by inserting the words “per year, in equal instalments” immediately after the expression “10%” appearing in item (a)(viii).

NEW CLAUSE 22A

THAT, the Bill be amended by inserting the following new clause immediately after Clause 22—

Amendment of the
Fourth Schedule
to Cap.470.

22A. The Fourth Schedule to the Income Tax Act is amended by inserting the following new item—
“A financial institution licenced under the Microfinance Act Cap. 493C”

CLAUSE 23

THAT, the Bill be amended by deleting Clause 23 and substituting therefor the following new clause—

Amendment
of the
Eighth
Schedule to
Cap.470

The Eighth Schedule to the Income Tax Act is amended amended

- (a) in paragraph 2
 - (i) in subparagraph (c), by deleting the expression “subparagraph (a)” appearing immediately after the words “to which” and substituting therefor the expression “subparagraph (b)”;
 - (ii) by inserting the following new subparagraph immediately after subparagraph (c)—
 - (d) gains derived from the alienation of shares by a non-resident person where the shares derive their value from Kenya or the alienation results in a change of the group membership of a company resident in Kenya or of ownership of, title in, or interest in property located in Kenya.
- (b) in paragraph 4A by inserting the words “,other than a transfer to which paragraph 6(2)(i) applies,” immediately after the words Capital Gains Tax.

CLAUSE 26

THAT the Bill be amended by deleting Clause 26 and substituting therefor the following new clause—

Amendment of
section 13 of
Cap. 476.

26. Section 13 of the Value Added Tax Act is amended —

(a) by inserting the following new subsection immediately after subsection (5)-

(5A) Subject to subsection 5, where a supplier provides labour, outsourcing or employee placement services and incurs employee-related costs, such costs shall be deemed to be disbursements made by the supplier on behalf of the client.

(5B) For the purpose of subsection (5A), “employee related costs” includes salaries, wages, statutory deductions and such other related costs.

(b) in subsection (6), by deleting paragraph (a) and substituting therefor the following new paragraph—

(a) in the case of a supply of goods from a person licenced to carry on hire purchase business under a hire purchase agreement registered in accordance with the Hire Purchase Act, any financial charge payable in relation to the supply of credit under the agreement.

NEW CLAUSE 26A

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

Amendment of
section 17 of Cap.
476.

26A. Section 17 of the Value Added Tax Act is amended —

(a) in subsection 5 by inserting the following new paragraph immediately after paragraph (d)—

(e) input tax is attributable to supplies made to the Kenya Defence Forces, the Defence Forces Welfare Services, the National intelligence Service and the National Police Service, where such supplies are specified as exempt under paragraphs 57 and 101 of the First Schedule.

(b) by inserting the following new sub-sections immediately after subsection (6)—

(7) Notwithstanding subsection (6), a registered person shall be entitled to deduct input tax incurred in respect of supplies made to the Kenya Defence Forces, Defence Forces Welfare Services, the National Intelligence Service and the National Police Service:

Provided that—

(a) the supplies are supported by such documentation as the Commissioner may prescribe; and

(b) the deduction are limited to input tax directly attributable to those supplies.

(8) For the avoidance of doubt, input tax deducted under subsection (7) shall not be subject to apportionment under subsection (5) where it is wholly attributable to the supplies specified therein.

CLAUSE 27

THAT, Clause 27 of the bill be amended in subsection(2) by deleting the expression “subsection (2)” and substituting therefor the expression “subsection (1)”.

CLAUSE 29

THAT, Clause 29 of the Bill be amended by deleting paragraph (a).

CLAUSE 31

THAT, Clause 31 of the Bill be amended-

(a) in paragraph (a) by inserting the following new subparagraph immediately after subparagraph (vii)-
(viiia) by deleting paragraph 146 and substituting therefor the following new paragraph—

“146. Such capital goods the exemption of which the Cabinet Secretary may determine to promote investment in the manufacturing sector:
Provided that the value of such investment is not less than five hundred million shillings”

(b) in paragraph (a) by deleting sub-paragraph (viii);

(c) in paragraph (a) (ix) –

(i) by deleting paragraph 160;

(ii) by deleting paragraph 162;

(iii) by deleting paragraph 163;

(iv)by deleting paragraph 164;

(v) by deleting paragraph 165;

(vi)by deleting paragraph 166;

- (vii) by deleting paragraph 167;
- (viii) by deleting paragraph 169;
- (ix) by inserting the following new paragraphs immediately after paragraph 170—

171. The supply of goods for direct and exclusive use in the implementation of infrastructure projects undertaken and funded by the National Infrastructure Fund as approved by the Cabinet Secretary responsible for the National Treasury.

172. Plant, machinery, equipment and spare parts imported or purchased locally for use in a project whose total investment value is not less than Kenya Shillings Three Billion as approved by the Cabinet Secretary responsible for the National Treasury upon recommendation by the Cabinet Secretary responsible for Trade and Investment Promotion.

173. Taxable goods used in the construction of liquefied petroleum gas storage tanks and related infrastructure:

Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

174. The making of any advances or the granting of credit, including the sale, disposal or realization of collateral, repossessed assets or secured property arising from the enforcement of security for loans, credit or other exempt financial services.

- (d) in paragraph (b)(i) by deleting the proposed new paragraph (b) and substituting therefor the following new paragraph—

- (b) the issue, transfer, receipt or other dealing with money, including money transfer services, and accepting over the counter payments of household bills, but does not include-

- (i) the services of carriage of cash restocking of cash machines, sorting or counting money;

- (ii) payment processing, settlement, merchant acquiring, gateway, aggregation services supplied over a software or platform for a fee or commission by a payment service provider:

For the purpose of this paragraph-
“payment service provider” means-

- (a) a person, company or organization which owns, possess, operates, manages or controls a public switched network for the provision of payment services; or

(b) any other person, company or organization that processes or stores data on behalf of such payment service provider or users of such payment services.

(e) in paragraph (b) (iv) by inserting the following new paragraph immediately after paragraph 39—

40. Taxable services used in the construction of liquefied petroleum gas storage tanks and related infrastructure:

Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

CLAUSE 32

THAT, Clause 32 of the Bill be amended by-

- (a) deleting paragraph (b);
- (b) deleting paragraph (c);
- (c) deleting paragraph (d);
- (d) deleting paragraph (e) and substituting therefor the following new paragraph-
- (e) in paragraph 31 by inserting the words “of tariff heading 8712.00.00” immediately after the word “bicycle”;
- (e) deleting paragraph (f) and substituting therefor the following new paragraph-
- (f) in paragraph 32 by inserting the words “of tariff heading 8507.60.00” immediately after the word “batteries”;
- (f) deleting paragraph (g);
- (g) deleting paragraph (h).

CLAUSE 34

THAT, Clause 34 of the Bill be deleted.

CLAUSE 35

THAT, Clause 35 of the Bill be deleted.

NEW CLAUSE 35A

THAT the Bill be amended by inserting the following new clause immediately after Clause 35—

Amendment of
section 29 of
Cap.476.

35A. Section 29 of the Value Added Tax Act is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (b)—

- (c) the excise duty has been paid in respect of inputs used by a licenced or registered manufacturer to manufacture excisable goods otherwise exempt under Paragraph 12 of Part A of the Second Schedule, where the inputs are directly attributable to the manufactured goods.

CLAUSE 36

THAT, Clause 36 of the Bill be amended –

- (a) in paragraph (a) by deleting sub-paragraph (i);
- (b) in paragraph (a) by inserting the following new sub-paragraph immediately after sub-paragraph (i) –
 - (ia) in the description “Imported gas cylinder” by inserting the following words “of tariff code 7311.00.10” immediately after the word “gas cylinder”
- (c) in paragraph (a) by deleting sub-paragraph (iv);
- (d) in paragraph (a) by deleting sub-paragraph (v);
- (e) in paragraph (a) by deleting sub-paragraph (viii);
- (f) in paragraph (a) by inserting the following new subparagraph immediately after subparagraph (xiii)-
 - (xiiia) in the description “imported sugar excluding by a registered pharmaceutical manufacturer and raw sugar imported for processing by a licensed sugar refinery” by deleting the corresponding rate of excise and substituting therefor the following new rate of excise duty-

“Kshs 10.00 per kilogram”
- (g) in paragraph (a) by deleting sub-paragraph (xiii);
- (h) in paragraph (a) by deleting sub-paragraph (xiv);
- (i) in paragraph (a) by deleting sub-paragraph (xv);
- (j) in paragraph (a) by deleting sub-paragraph (xvi);
- (k) in paragraph (a) by deleting sub-paragraph (xvii);
- (l) in paragraph (a) by deleting sub-paragraph (xviii);
- (m) in paragraph (a) by deleting sub-paragraph (xx);
- (n) in paragraph (a) by deleting sub-paragraph (xxi);
- (o) in paragraph (a) by deleting sub-paragraph (xxii);

- (p) in paragraph (a) by deleting sub-paragraph (xxiii);
- (q) in paragraph (a) by deleting sub-paragraph (xxiv);
- (r) in paragraph (a) by deleting sub-paragraph (xxv);
- (s) in paragraph (a) by deleting sub-paragraph (xxvi);
- (t) in paragraph (a) by deleting sub-paragraph (xxvii) and substituting therefor the following new sub-paragraph—

(xxvii) by deleting the description “Uncoated kraft paper and paperboard, in rolls or sheets; kraftliner; unbleached of tariff number 4804.11.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin”, and the corresponding rate;

- (u) in paragraph (a) by deleting sub-paragraph (xxviii) and substituting therefor the following new sub-paragraph—

(xxviii) by deleting the description “Imported other kraft paper or paperboard weighing 150g/m² or less, in rolls or sheets; unbleached of tariff number 4804.31.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin”, and the corresponding rate;

- (v) in paragraph (a) by deleting sub-paragraph (xxix) and substituting therefor the following new sub-paragraph—

(xxix) by deleting the description “Imported other kraft paper or paperboard weighing more than 150g/m² but less than 225 g/m², in rolls or sheets; unbleached of tariff number 4804.41.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin”, and the corresponding rate;

- (w) in paragraph (a) by deleting sub-paragraph (xxx) and substituting therefor the following new sub-paragraph—

(xxx) by deleting the description “Imported other kraft paper or paperboard weighing 225 g/m² or more others in rolls or sheets; unbleached of tariff number 4804.51.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin”, and the corresponding rate;

- (x) in paragraph (a) by deleting sub-paragraph (xxxii);

- (y) in paragraph (a) by deleting sub-paragraph (xxxii);
 (z) in paragraph (a) by deleting sub-paragraph (xxxiii);
 (aa) in sub-paragraph (xxxv) of paragraph (a) by inserting the word “Imported” in the tariff description “Articles of plastics of tariff heading 3923.30.00 and 3923.90.90”;

(bb) in sub-paragraph (xxxv) of paragraph (a) by deleting the item of tariff description “coal” and the corresponding rate;

(cc) in sub-paragraph (xxxv) of paragraph (a) by inserting the following new tariff descriptions and corresponding rates-

Imported MDF of tariff number 4411.12.00,4411.13.00,4411.14.00,4411.92.00,4411.93.00 ,4411.94.00	30% of the excisable value
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Imported particle boards of tariff number 4410.11.00,4410.19.00,4410.90.00	30% of the excisable value
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Imported Block board of tariff number 4412.51.00,4412.52.00,4412.59.00,4412.91.00,4412.92.00 ,4412.99.00	30% of the excisable value
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Imported Plywood of tariff number 4412.10.00,4412.31.00,4412.33.00,4412.34.00,4412.39.00	30% of the excisable value
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Imported timber of tariff number 4407.19.00	30% of the excisable value
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Imported unprinted banner sheeting, flex banner and unprinted PVC sheeting of tariff 3921.12.10 and 3921.90.10	Ksh.200 per kilogram or 35% of the excisable value
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Imported shower heads whether or not fitted with heating elements) including fully assembled units designed for domestic or commercial use of tariff heading 8516.10	35% of the excisable value
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Imported heating elements used exclusively in the manufacture of shower heads of tariff heading 8516.10	35% of the excisable value
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Oral smokeless tobacco products (Swedish-style snus) being processed tobacco intended for placement in the mouth and not intended for smoking, combustion or heating	Ksh.2000 per kilogram.
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Unprinted plastic sheets of tariff number 3920.43.10	10% of the excisable value
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Pre-personal chip modules of tariff number 8542.31.00	10% of the excisable value
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NEW CLAUSE 36A

THAT the Bill be amended by inserting the following new clause immediately after Clause 36-

Amendment of
the Second
Schedule to
Cap. 472

36A. The Second Schedule to the Excise Duty Act is amended in Part A, by inserting the words “National Intelligence Service” immediately after the words “Kenya Defence Forces” appearing in paragraph 11.

CLAUSE 38

THAT, Clause 38 of the Bill be amended—

- (a) in the proposed new section 6C by inserting the following new subsection immediately after subsection (1)—

Cap. 411. (1A) The information return under this section shall contain only such information as is necessary, relevant and proportionate for the purposes of compliance with this Act and any agreement entered into under section 6D, and shall be collected, processed, retained and disclosed in accordance with the Data Protection Act.

- (b) in the proposed new section 6D by inserting the following new subsections immediately after subsection (4)—

Cap. 411. (4A) The information exchanged pursuant to an agreement under this section shall—

(a) be in accordance with the Data Protection Act; and

(b) be limited to information that is necessary, relevant and proportionate for the purposes specified in the applicable agreement.

(4B) The Commissioner shall not exchange information under this section unless he is satisfied that the receiving jurisdiction maintains adequate legal, technical and organisational safeguards for the protection of personal information.

(4C) The Commissioner shall maintain a record of all disclosures made under this section, including the receiving jurisdiction, date of disclosure, legal basis of disclosure and categories of information disclosed.

CLAUSE 39

THAT, Clause 39 of the Bill be amended by inserting the following new subsection immediately after the proposed new subsection (9)—

(9A) The Commissioner shall notify the person in writing of the decision regarding reinstatement of registration within ninety days of receiving the application for reinstatement of registration.

CLAUSE 40

THAT, Clause 40 of the Bill be amended in the proposed new subsection (5B) by inserting the words “and financial institutions” immediately after the words “investment bank”.

CLAUSE 41

THAT, Clause 41 of the Bill be amended in the proposed section 18A by inserting the following new subsection immediately after subsection (3)—

(3A) The Commissioner shall issue to the person referred to in subsection (1) written reasons for the determination made under subsection (1) within thirty days of the determination.

(3B) A taxpayer may apply to the Commissioner for a private ruling for complex transactions and sections 65, 66, 67 and 68 of this Act shall apply.

NEW CLAUSE 41A

THAT, the Bill be amended by inserting the following new clauses immediately after Clause 41-

Insertion of
new section
in Cap.469B.

41A.The Tax Procedure Act is amended by inserting the new section immediately after section 23-

Production of
Export
Declaration
for imported
goods

23A. (1) A person who imports, or claims to have imported goods into Kenya shall obtain and retain an export declaration, export entry, custom export certificate or such other customs document issued by the competent authority in the country of export evidencing the lawful exportation of the goods from that country.

(2) The export declaration or such other document referred to in subsection (1) shall contain such particulars as may be prescribed including—

- (a) the name and address of the exported;
- (b) the name and address of the importer
- (c) a description of the goods exported;
- (d) the quality, value and tariff classification of the goods;
- (e) the country of export and country of destination;
- (f) the date of exportation;
- (g) the reference number assigned by the customs authority of the country of export.

(3) An importer shall retain the export declaration and supporting documents for a period of five years from the date of importation and shall produce the documents upon request by the Commissioner.

(4) Where an importer fails to produce an export declaration or other satisfactory evidence of exportation from the country of origin or export, the Commissioner may—

- (a) reject any claim relating to the importation, value, origin, cost or ownership of the goods;
- (b) determine the customs value, tax liability or any claim for deduction, exemption, refund or relief on the basis of the information available to the Commissioner; and

(c) impose such administrative penalties as may be prescribed.

(5) The Commissioner may waive the requirement for production of an export declaration where the customs administration of the country of export does not issue export declarations for the category of goods.

(6) The Cabinet Secretary may make regulations to provide for the form, manner of production, categories of acceptable export declarations and equivalent customs documents for purposes of this section.

CLAUSE 42

THAT, Clause 42 of the Bill be amended in the proposed new section 29A —

- (a) in subsection (2) (a) by inserting the words “of the Income Tax Act” immediately after the expression “section 35(5)”;
- (b) in subsection (2) (b) by inserting the words “of the Income Tax Act” immediately after the expression “section 37(1)”;
- (c) by inserting the following new subsections immediately after subsection (2)—

(2A) The Commissioner may request the taxpayer to provide the relevant information in writing at least thirty days before issuance of an assessment under subsection (1).

(2B) The taxpayer may object to an assessment under this section in accordance with section 51 of this Act.

CLAUSE 44

THAT, Clause 44 of the Bill be deleted.

NEW CLAUSE 44A

THAT, the Bill be amended by inserting the following new clause immediately after Clause 44-

Insertion of new section in Cap. 469B

44A. The Tax Procedure Act is amended by inserting the new section immediately after section 39 A-

Collector to recover unremitted or unpaid amount under other laws. **39B.** (1) Notwithstanding the provisions of any other written law, where the Commissioner is the Collector of a fees, levy or charge under any other written law, the Commissioner may recover any unpaid amount of the fee, levy or charge was unpaid tax under a tax law.

(2) Subject to sub-section (1), where the amount of the unpaid fee, levy or charge does not exceed one hundred thousand shillings it shall be recoverable summarily.

CLAUSE 45

THAT, Clause 45 of the Bill be deleted.

CLAUSE 47

THAT, Clause 47 of the Bill be deleted.

NEW CLAUSE 47A

THAT, the Bill be amended by inserting the following new clause immediately after Clause 47-

Insertion of
new section in
Cap. 469B.

47A. The Tax Procedure Act is amended by inserting the new section immediately after section 56-

Payment of
Principal Tax
Pending Appeals

56A. (1) A taxpayer who intends to appeal a decision of the Tribunal, the High Court or the Court of Appeal, as the case may be, shall pay the principal tax determined in the decision being appealed against.

(2) A notice of appeal shall be accompanied with proof of payment of the principal tax.

(3) Where the taxpayer succeeds wholly or partially in the appeal and no further appeal is preferred within the period prescribed by law, the Commissioner shall refund the whole or part of the principal tax paid under subsection (1):

Provided that a taxpayer may elect to utilize the amount paid to offset outstanding or future taxes.

(4) A refund or offset under this section shall be made within ninety days from the date of the decision of the Tribunal or court.

CLAUSE 48

THAT, Clause 48 of the Bill be amended by inserting the following new subsections immediately after subsection (3)-

(3A) The Commissioner shall notify the person that a pre-populated return has been issued under sub-section (3).

(3B) The pre-populated return issued under subsection (3) shall be issued on or before end of January of each year of income to the person required to submit or lodge a return.

(3C) A person who is issued with a pre-populated return under sub-section (3) may confirm or amend the pre-populated the return.

(3D) A person shall confirm or amend the pre-populated return within two months from the date the pre-populated return is issued by the Commissioner.

CLAUSE 49

THAT, Clause 49 of the Bill be deleted.

CLAUSE 50

THAT, Clause 50 be amended in the proposed new clause 86 in subsection (3)—

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

(a) five percent of the tax due;

(b) by inserting the words “in the case of a company” immediately after the word “shilling” in paragraph (b).

CLAUSE 53

THAT, Clause 53 of the Bill be deleted.

CLAUSE 55

THAT, Clause 55 of the Bill be amended—

(a) in paragraph (a) —

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

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

(iii) by inserting the following new paragraph immediately after paragraph (xxxii)—

(xxxii) Goods used in the construction of liquefied petroleum gas storage tanks and related infrastructure:

Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

(b) in paragraph (b) —

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

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

(iii) by inserting the following new paragraph immediately after paragraph (xviii)—

(xviii) Goods used in the construction of liquefied petroleum gas storage tanks and related infrastructure:

Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

NEW PART VIA

THAT, the Bill be amended by inserting the following new part immediately after Part VI-

PART VIA- AFFORDABLE HOUSING

Amendment of
section 11 of
No.2 of 2024.

55A. Section 11 of the Affordable Housing Act is amended in sub-section (4) by deleting paragraph (a) and substituting therefor the expression “up to two (2%) percent of the monies to the collector for the collection of the Levy as may be approved by the Cabinet Secretary for the time being responsible for the National Treasury on the recommendation of the Cabinet Secretary;”

- 2) **Notice is given that the Member for Embakasi West (Hon. Mark Mwenje) intends to move the following amendments to the Finance Bill, 2026 at the Committee Stage—**

CLAUSE 7

THAT, Clause 7 of the Bill be amended by deleting paragraph (n).

(Subject to Article 114 of the Constitution)

CLAUSE 17

THAT, Clause 17 of the Bill be amended—

- (a) in paragraph (a) (iii) by deleting the new proposed paragraph (v); and

(Subject to Article 114 of the Constitution)

- (b) in paragraph (b) by deleting the new proposed paragraph (p).

(Subject to Article 114 of the Constitution)

CLAUSE 22

THAT, Clause 22 of the Bill be amended—

- (a) in paragraph (b) (ii) by deleting the new proposed paragraph (x); and

(Subject to Article 114 of the Constitution)

- (b) in paragraph (c) by deleting the new proposed paragraph (q).

(Subject to Article 114 of the Constitution)

CLAUSE 23

THAT, Clause 23 of the Bill be amended in paragraph (b) by inserting the words ‘that make fifty percent of the share capital’ immediately after the words “alienation of shares” appearing in the proposed new paragraph (d).

CLAUSE 34

THAT, Clause 34 of the Bill be deleted.

CLAUSE 35

THAT, Clause 35 of the Bill be deleted.

CLAUSE 36

THAT, Clause 36 of the Bill be amended in paragraph (a) by—

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

(b) in sub-paragraph (xxxv) by deleting the description “coal” and the corresponding rate of excise duty.

(Subject to Article 114 of the Constitution)

3) **Notice is given that the Member for Kathiani (Hon. Robert Mbui) intends to move the following amendments to the Finance Bill, 2026 at the Committee Stage—**

CLAUSE 3

THAT, Clause 3 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 4

THAT, Clause 4 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 18

THAT, Clause 18 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

CLAUSE 19

THAT, Clause 19 of the Bill be deleted.

(Subject to Article 114 of the Constitution)

NEW CLAUSE 21A

Amendment
of the Third
Schedule to
Cap. 470.

21A. Head A of the Third Schedule to the Income Tax Act is amended in paragraph 1 by deleting the words “twenty-eight thousand eight hundred shillings” and substituting therefor the words “thirty-six thousand shillings”.

(Subject to Article 114 of the Constitution)

CLAUSE 22

THAT, Clause 22 be amended by inserting the following new paragraph immediately before paragraph (a)—

(aa) by deleting paragraph 1 and substituting therefor the following new paragraph—

1. The individual rates of tax other than that of the total income comprising fringe benefits and the qualifying interest shall be—	
	<i>Rate in each shilling</i>
On the first Ksh. 360,000	10%
On the next Ksh. 100,000	17.5%
On the next Ksh. 5,612,000	25%
On the next Ksh. 3,600,000	27.5%
On all income over Ksh 9,600,000	30%

(Subject to Article 114 of the Constitution)

CLAUSE 31

THAT, Clause 31 of the Bill be amended in paragraph (b) by deleting subparagraph (i).

- 4) **Notice is given that the Member for Yatta (Hon. Robert Basil) intends to move the following amendments to the Finance Bill, 2026 at the Committee Stage—**

CLAUSE 31

THAT, Clause 31 of the Bill be amended—

(a) in paragraph (a) (ix)—

(i) by deleting the proposed new paragraph 163 and substituting therefor the following new paragraph-

“163. The supply of imported or locally purchased telephones for cellular networks and other wireless networks, including the importation of components, raw materials, spare parts and production inputs imported exclusively for use in the local assembly of mobile phones by registered assemblers.”

(Subject to Article 114 of the Constitution)

(ii) by deleting the proposed new paragraph 164;

(iii) by deleting the proposed new paragraph 165;

(iv) by deleting the proposed new paragraph 166; and

(v) by deleting the proposed new paragraph 167.

CLAUSE 32

THAT, Clause 32 of the Bill be amended—

(a) by deleting paragraph (c);

(b) by deleting paragraph (d);

(c) by deleting paragraph (e);

(d) by deleting paragraph (f); and

(e) by deleting paragraph (g).

CLAUSE 36

THAT, Clause 31 of the Bill be amended by deleting paragraph (a) (i).

CLAUSE 55

THAT, Clause 55 of the Bill be amended—

- (a) in paragraph (a)(ii) by inserting the following new paragraph immediately after the proposed new paragraph (xxxii)—
 - (xxxiv) components, raw materials, spare parts and production inputs imported exclusively for use in the local assembly of mobile phones;

(Subject to Article 114 of the Constitution)

- (b) in paragraph (b)(ii) by inserting the following new paragraph immediately after the proposed new paragraph (xix)—
 - (xx) components, raw materials, spare parts and production inputs imported exclusively for use in the local assembly of mobile phones;

(Subject to Article 114 of the Constitution)



II. THE APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 36 OF 2026)

Notice is given that the Chairperson of the Budget and Appropriations Committee intends to move the following amendments to the Appropriation Bill, 2026 at the Committee Stage—

CLAUSE 2

THAT, Clause 2 of the Bill be amended by deleting the words “Two Trillion One Hundred Eighty-Seven Billion Five Hundred Eight Million Eight Hundred Ninety-Two Thousand Six Hundred Twenty-Eight” appearing after the words “the sum of Kenya Shillings” and substituting therefor the words “Two Trillion One Hundred Eighty-Six Billion Five Hundred Eight Million Eight Hundred Ninety-Two Thousand Six Hundred Twenty-Eight .”

SCHEDULE

THAT, the Schedule to the Bill be deleted and replaced with the following new Schedule—

SCHEDULE

(1) Vote No.	(2) Service or Purpose	(3) Supply Kshs.	(4) Appropriation in Aid Kshs.
	Central Government		
	Recurrent Expenditure		
R1011	The amount required in the year ending 30th June, 2027 for current expenses of the Executive Office of the President in the following programmes	6,172,616,675	15,000,000
	0603000 Government Printing Services	792,237,031	-
	0701000 General Administration Planning and Support Services	2,761,779,470	15,000,000
	0703000 Government Advisory Services	1,724,268,832	-
	0770000 Leadership and Coordination of Government Services	894,331,342	-
R1012	The amount required in the year ending 30th June, 2027 for current expenses of the Office of the Deputy President in the following programmes	3,473,136,161	3,300,000
	0734000 Deputy President Services	3,473,136,161	3,300,000
R1013	The amount required in the year ending 30th June, 2027 for current expenses of the Office of the Prime Cabinet Secretary in the following programmes	1,139,790,954	-
	0755000 Government Coordination and Supervision	1,139,790,954	-
R1014	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Parliamentary Affairs in the following programmes	361,201,100	-
	0759000 Parliamentary Liaison and Legislative Affairs	82,363,576	-
	0760000 Policy Coordination and Strategy	83,568,654	-

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
	0761000 General Administration, Planning and Support Services	195,268,870	-
R1016	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Cabinet Affairs in the following programmes	269,386,723	-
	0758000 Cabinet Affairs Services	269,386,723	-
R1017	The amount required in the year ending 30th June, 2027 for current expenses of the State House in the following programmes	12,514,698,513	2,100,000
	0704000 State House Affairs	12,514,698,513	2,100,000
R1018	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for National Government Coordination in the following programmes	1,232,305,141	-
	0755000 Government Coordination and Supervision	1,232,305,141	-
R1023	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Correctional Services in the following programmes	41,560,278,650	11,500,000
	0623000 General Administration, Planning and Support Services	786,220,845	1,500,000
	0627000 Prison Services	38,559,143,433	4,000,000
	0628000 Probation & After Care Services	2,214,914,372	6,000,000
R1024	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Immigration and Citizen Services in the following programmes	9,926,454,462	3,502,400,000
	0605000 Migration & Citizen Services	3,903,340,606	1,924,563,999
	0626000 Population Management Services	4,972,040,698	1,305,000,000
	0631000 General Administration and Planning	1,051,073,158	272,836,001
R1025	The amount required in the year ending 30th June, 2027 for current expenses of the National Police Service in the following programmes	144,122,821,328	136,650,000
	0601000 Policing Services	144,122,821,328	136,650,000
R1026	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Internal Security & National Administration in the following programmes	52,881,276,444	170,070,000
	0629000 General Administration and Support Services	26,701,597,629	69,923,570
	0630000 Policy Coordination Services	1,623,088,427	100,146,430
	0632000 National Government Field Administration Services	24,556,590,388	-
R1032	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Devolution in the following programmes	1,458,677,757	4,000,000
	0712000 Devolution Services	1,458,677,757	4,000,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
R1033	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Special Programmes in the following programmes	1,294,259,192	-
	0776000 Disaster Risk Management	1,294,259,192	-
R1036	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for the ASALs and Regional Development in the following programmes	7,008,359,311	478,500,000
	0733000 Accelerated ASAL Development	5,107,074,673	-
	0743000 General Administration, Planning and Support Services	362,519,302	-
	1013000 Integrated Regional Development	1,538,765,336	478,500,000
R1041	The amount required in the year ending 30th June, 2027 for current expenses of the Ministry of Defence in the following programmes	233,319,896,784	8,193,300,000
	0801000 Defence	225,116,100,000	45,000,000
	0802000 Civil Aid	335,000,000	-
	0803000 General Administration, Planning and Support Services	3,177,696,784	-
	0806000 Defence Industrialization	4,691,100,000	8,148,300,000
R1053	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Foreign Affairs in the following programmes	23,957,008,602	312,900,000
	0714000 General Administration Planning and Support Services	3,584,531,792	71,000,000
	0715000 Foreign Relation and Diplomacy	20,180,121,349	218,067,249
	0741000 Economic and Commercial Diplomacy	50,985,040	-
	0742000 Foreign Policy Research, Capacity Dev and Technical Cooperation	141,370,421	23,832,751
R1054	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Diaspora Affairs in the following programmes	817,268,920	-
	0752000 Management of Diaspora Affairs	817,268,920	-
R1064	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Technical Vocational Education and Training in the following programmes	23,817,124,346	26,069,040,000
	0505000 Technical Vocational Education and Training	22,556,165,862	26,051,040,000
	0507000 Youth Training and Development	69,566,074	-
	0508000 General Administration, Planning and Support Services	1,191,392,410	18,000,000
R1065	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Higher Education in the following programmes	98,119,876,037	57,206,000,000
	0504000 University Education	97,679,635,043	57,206,000,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
	0508000 General Administration, Planning and Support Services	440,240,994	-
R1066	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Basic Education in the following programmes	116,830,571,227	1,355,170,000
	0501000 Primary Education	12,286,367,066	150,000,000
	0502000 Secondary Education	86,394,999,883	56,000,000
	0503000 Quality Assurance and Standards	13,005,019,550	1,120,711,691
	0508000 General Administration, Planning and Support Services	5,144,184,728	28,458,309
R1067	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Science, Innovation and Research in the following programmes	1,096,127,567	160,000,000
	0506000 Research, Science, Technology and Innovation	1,096,127,567	160,000,000
R1071	The amount required in the year ending 30th June, 2027 for current expenses of The National Treasury in the following programmes	58,435,819,512	18,115,000,000
	0717000 General Administration Planning and Support Services	51,333,833,470	14,454,000,000
	0718000 Public Financial Management	4,909,356,024	3,360,000,000
	0719000 Economic and Financial Policy Formulation and Management	1,765,706,338	-
	0720000 Market Competition	426,923,680	301,000,000
R1072	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Economic Planning in the following programmes	4,759,586,715	391,000,000
	0771000 Monitoring and Evaluation Services	192,333,960	-
	0707000 National Statistical Information Services	968,739,000	71,000,000
	0709000 General Administration Planning and Support Services	1,490,135,730	-
	0774000 Macro-economic Policy, National Planning and Research	1,321,526,919	320,000,000
	0775000 Sectoral & Intergovernmental Development Planning Coordination	786,851,106	-
R1073	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Investments and Assets Management in the following programmes	3,971,281,055	362,700,000
	0777000 Public Investment & Portfolio Management	809,063,822	7,000,000
	0778000 Public Pensions & Retirement Benefits Management	20,376,395	-
	0779000 Government Assets Management	2,390,689,540	355,700,000
	0780000 General Administration, Planning and Support Services	751,151,298	-

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
R1082	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Medical Services in the following programmes	63,928,627,653	43,753,294,687
	0402000 National Referral & Specialized Services	23,714,685,267	43,354,100,000
	0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	2,224,192,712	1,954,687
	0411000 Health Research and Innovations	3,183,665,317	270,540,000
	0412000 General Administration	34,806,084,357	126,700,000
R1083	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Health and Professional Standards in the following programmes	23,553,395,233	9,786,280,000
	0406000 Preventive and Promotive Health Services	5,211,431,691	1,168,427,000
	0407000 Health Resources Development and Innovation	16,649,103,457	4,460,000,000
	0408000 Health Policy, Standards and Regulations	817,473,560	4,157,853,000
	0412000 General Administration	875,386,525	-
R1091	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Roads in the following programmes	1,432,415,160	56,369,540,000
	0202000 Road Transport	1,432,415,160	56,369,540,000
R1092	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Transport in the following programmes	2,773,304,139	4,853,000,000
	0201000 General Administration, Planning and Support Services	1,647,289,087	-
	0203000 Rail Transport	474,015,999	-
	0204000 Marine Transport	25,800,001	-
	0216000 Road Safety	626,199,052	4,853,000,000
R1093	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Shipping and Maritime Affairs in the following programmes	696,021,665	4,440,000,000
	0220000 Shipping and Maritime Affairs	696,021,665	4,440,000,000
R1094	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Housing & Urban Development in the following programmes	1,677,899,845	3,943,000,000
	0102000 Housing Development and Human Settlement	631,853,377	3,943,000,000
	0105000 Urban and Metropolitan Development	524,973,441	-
	0106000 General Administration Planning and Support Services	521,073,027	-

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
R1095	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Works in the following programmes	2,418,453,595	1,156,000,000
	0103000 Public Buildings	799,580,696	2,000,000
	0104000 Ocean, Rivers & Lakes Ecosystem Infrastructure	117,015,769	-
	0106000 General Administration Planning and Support Services	370,887,734	18,000,000
	0218000 Regulation and Development of the Construction Industry	1,130,969,396	1,136,000,000
R1097	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Aviation and Aerospace Development in the following programmes	360,221,138	12,921,000,000
	0205000 Aviation and Aerospace Development	360,221,138	12,921,000,000
R1104	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Irrigation in the following programmes	937,677,200	50,000,000
	1014000 Irrigation and Land Reclamation	-	-
	1023000 General Administration, Planning and Support Services	251,401,305	-
	1026000 Irrigation and Drainage Development	575,584,405	50,000,000
	1027000 Land Reclamation and Climate Resilience Irrigation Development	110,691,490	-
R1109	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Water & Sanitation in the following programmes	3,259,625,447	5,425,000,000
	1001000 General Administration, Planning and Support Services	612,895,391	270,000,000
	1004000 Water Resources Management	370,944,264	1,634,000,000
	1017000 Water and Sewerage Infrastructure Development	1,961,541,786	3,468,000,000
	1015000 Water Storage and Flood Control	314,244,006	53,000,000
R1112	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Lands and Physical Planning in the following programmes	3,624,500,000	2,113,000,000
	0101000 Land Policy and Planning	2,705,779,398	1,610,850,000
	0121000 Land Information Management	50,811,382	16,200,000
	0122000 General Administration, Planning and Support Services	867,909,220	485,950,000
R1122	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Information Communication Technology & Digital Economy in the following programmes	3,420,884,217	493,000,000
	0207000 General Administration Planning and Support Services	420,307,522	-
	0210000 ICT Infrastructure Development	1,670,853,496	330,000,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
	0217000 E-Government & Digital Economy Development	487,228,868	13,000,000
	0222000 ICT Security & Data Protection Services	842,494,331	150,000,000
R1123	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Broadcasting & Telecommunications in the following programmes	3,998,233,389	2,585,000,000
	0207000 General Administration Planning and Support Services	245,069,157	-
	0208000 Information And Communication Services	3,525,764,232	2,493,000,000
	0209000 Mass Media Skills Development	227,400,000	92,000,000
R1132	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Sports in the following programmes	3,086,648,975	671,400,000
	0901000 Sports	3,086,648,975	671,400,000
R1134	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Culture, The Arts and Heritage in the following programmes	2,383,513,258	654,230,000
	0902000 Culture/ Heritage	1,199,292,919	490,230,000
	0903000 The Arts	266,827,012	42,500,000
	0904000 Library Services	343,156,209	119,500,000
	0905000 General Administration, Planning and Support Services	159,957,641	-
	0916000 Public Records Mangement	122,227,229	2,000,000
	0917000 Lottery Control, Licensing and Regulations	292,052,248	-
R1135	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Youth Affairs and Creative Economy in the following programmes	3,206,807,196	180,570,000
	0221000 Film Development Services	895,888,650	79,000,000
	0711000 Youth Empowerment Services	615,121,346	101,570,000
	0748000 Youth Development Services	699,701,452	-
	0749000 General Administration, Planning and Support Services	996,095,748	-
R1152	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Energy in the following programmes	1,027,514,756	11,765,000,000
	0211000 General Administration Planning and Support Services	248,728,196	131,580,000
	0212000 Power Generation	649,232,848	2,100,000,000
	0213000 Power Transmission and Distribution	61,282,010	9,532,000,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
	0214000 Alternative Energy Technologies	68,271,702	1,420,000
R1162	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Livestock Development in the following programmes	3,136,728,756	2,728,610,000
	0112000 Livestock Resources Management and Development	3,136,728,756	2,728,610,000
R1166	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for the Blue Economy and Fisheries in the following programmes	2,849,965,327	251,000,000
	0111000 Fisheries Development and Management	2,504,470,182	251,000,000
	0117000 General Administration, Planning and Support Services	224,093,122	-
	0118000 Development and Coordination of the Blue Economy	121,402,023	-
R1169	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Agriculture in the following programmes	5,912,674,723	18,441,060,000
	0107000 General Administration Planning and Support Services	1,154,338,240	13,871,780,000
	0108000 Crop Development and Management	632,420,781	3,244,230,000
	0109000 Agribusiness and Information Management	128,834,602	13,050,000
	0120000 Agricultural Research & Development	3,997,081,100	1,312,000,000
R1173	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Cooperatives in the following programmes	4,463,553,347	1,267,730,000
	0304000 Cooperative Development and Management	4,463,553,347	1,267,730,000
R1174	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Trade in the following programmes	3,029,123,038	1,766,530,000
	0310000 Fair Trade Practices And Compliance of Standards	143,567,816	50,000,000
	0311000 International Trade Development and Promotion	1,885,510,704	15,000,000
	0312000 General Administration, Planning and Support Services	394,833,689	-
	0325000 Domestic Trade and Regulation	605,210,829	1,701,530,000
R1175	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Industry in the following programmes	3,356,697,602	1,751,190,000
	0301000 General Administration Planning and Support Services	574,726,169	8,670,000
	0320000 Industrial Promotion and Development	1,820,115,733	1,427,520,000
	0321000 Standards and Quality Infrastructure & Research	961,855,700	315,000,000
R1176	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Micro, Small and Medium Enterprises Development in the following programmes	1,744,187,500	594,500,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
	0316000 Promotion and Development of MSMEs	817,372,137	4,500,000
	0317000 Product and Market Development for MSMEs	236,922,441	390,000,000
	0318000 Digitization and Financial Inclusion for MSMEs	130,950,000	200,000,000
	0319000 General Administration, Planning and Support Services	558,942,922	-
R1177	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Investment Promotion in the following programmes	959,226,723	742,000,000
	0322000 Investment Development and Promotion	959,226,723	742,000,000
R1184	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Labour and Skills Development in the following programmes	2,413,424,060	2,703,300,000
	0910000 General Administration Planning and Support Services	839,033,501	800,000
	0906000 Labour, Employment and Safety Services	1,380,894,778	230,500,000
	0907000 Manpower Development, Industrial Skills & Productivity Management	193,495,781	2,472,000,000
R1185	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Social Protection and Senior Citizens Affairs in the following programmes	30,242,733,004	128,140,000
	0908000 Social Development and Disability Inclusion	2,405,770,957	128,140,000
	0909000 National Social Safety Net	27,427,773,842	-
	0914000 General Administration, Planning and Support Services	409,188,205	-
R1186	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Children Services in the following programmes	12,429,599,523	960,000
	0918000 Child Protection, Rights and Family Support	12,429,599,523	960,000
R1192	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Mining in the following programmes	948,187,964	1,224,300,000
	1007000 General Administration Planning and Support Services	445,296,405	150,635,000
	1009000 Mineral Resources Management	275,805,314	710,735,000
	1021000 Geological Survey and Geoinformation Management	227,086,245	362,930,000
R1193	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Petroleum in the following programmes	351,000,000	21,540,000,000
	0215000 Exploration and Distribution of Oil and Gas	351,000,000	21,540,000,000
R1202	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Tourism in the following programmes	639,814,648	11,297,888,081
	0313000 Tourism Promotion and Marketing	-	1,160,000,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
	0314000 Tourism Product Development and Diversification	367,024,673	10,137,888,081
	0315000 General Administration, Planning and Support Services	272,789,975	-
R1203	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Wildlife in the following programmes	3,920,759,688	10,879,000,000
	1019000 Wildlife Conservation and Management	3,920,759,688	10,879,000,000
R1212	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Gender and Affirmative Action in the following programmes	1,101,603,526	135,000,000
	0911000 Community Development	-	-
	0912000 Gender Empowerment	859,485,426	135,000,000
	0913000 General Administration, Planning and Support Services	242,118,100	-
R1213	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Service and Human Capital Development in the following programmes	21,174,519,191	3,101,100,000
	0710000 Public Service Transformation	1,404,715,385	-
	0709000 General Administration Planning and Support Services	384,305,353	-
	0747000 National Youth Service	11,242,121,646	1,094,737,593
	0781000 Human Resource Management and Development	8,143,376,807	2,006,362,407
R1221	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for East African Community Affairs in the following programmes	809,415,250	-
	0305000 East African Affairs and Regional Integration	809,415,250	-
R1253	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Justice Human Rights and Constitutional Affairs in the following programmes	1,480,429,053	-
	0633000 Governance, Human Rights and Constitutional Affairs	1,480,429,053	-
R1331	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Environment & Climate Change in the following programmes	2,805,659,031	1,443,000,000
	1002000 Environment Management and Protection	807,252,057	1,424,100,000
	1010000 General Administration, Planning and Support Services	514,718,284	2,000,000
	1012000 Meteorological Services	1,483,688,690	16,900,000
R1332	The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Forestry in the following programmes	4,618,737,089	4,954,000,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Supply	Appropriation in Aid
		Kshs.	Kshs.
	Central Government		
	Recurrent Expenditure		
	1018000 Forests Development, Management and Conservation	4,394,104,385	4,954,000,000
	1024000 Agroforestry and Commercial Forestry Development	23,831,113	-
	1025000 General Administration, Planning and Support Services	200,801,591	-
	CLASS SUB-TOTAL	1,078,713,605,085	362,597,252,768



LIMITATION OF DEBATE

The House resolved on Wednesday, February 11, 2026 as follows—

Limitation of Debate on Audit Committee Reports

- III.** **THAT**, each speech in debate on **Reports of Audit Committees** be limited as follows:- A maximum of sixty (60) minutes for the Mover in moving and thirty (30) minutes in replying, **and** a maximum of ten (10) minutes for any other Member speaking, except the Leader of the Majority Party and the Leader of the Minority Party, who shall be limited to a maximum of fifteen (15) minutes each; and that priority be accorded to the Leader of the Majority Party and the Leader of the Minority Party, in that order.

Limitation of Debate on Bills sponsored by Parties or Committees

- IV.** **THAT**, each speech in a debate on **Bills sponsored by a Committee, the Leader of the Majority Party or the Leader of the Minority Party** be limited as follows:- A maximum of forty five (45) minutes for the Mover, in moving and fifteen minutes (15) in replying, a maximum of thirty (30) minutes for the Chairperson of the relevant Committee (if the Bill is not sponsored by the relevant Committee), and a maximum of ten (10) minutes for any other Member speaking, except the Leader of the Majority Party and the Leader of the Minority Party, who shall be limited to a maximum of fifteen minutes (15) each (if the Bill is not sponsored by either of them); and that priority in speaking be accorded to the Leader of the Majority Party, the Leader of the Minority Party and the Chairperson of the relevant Departmental Committee, in that order.

Limitation of Debate on Other Committee Reports

- V.** **THAT**, each speech in a debate on **Other Committee Reports**, including a Report of a Joint Committee of the Houses of Parliament or any other Report submitted to the House for which limitation of time has not been specified, be limited as follows:- A maximum of two and a half **hours**, with not more than twenty (20) minutes for the Mover in moving and five (5) minutes for any other Member speaking, **including** the Leader of the Majority Party and the Leader of the Minority Party and the Chairperson of the relevant Committee (if the Committee Report is not moved by the Chairperson of the relevant Committee), and that ten (10) minutes before the expiry of the time, the Mover shall be called upon to reply; and further that priority in speaking shall be accorded to the Leader of the Majority Party and the Leader of the Minority Party, in that order.

NOTICE PAPER

Tentative business for **Tuesday, June 23, 2026**

(Published pursuant to Standing Order 38(1))

It is notified that the following business is ***tentatively*** scheduled to appear in the Order Paper for Tuesday, June 23, 2026—

A. SPECIAL MOTION – CONSIDERATION OF NOMINEES FOR APPOINTMENT AS MEMBERS OF THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND BOARD

(The Chairperson, Committee on National Government Constituencies Development Fund)

B. COMMITTEE OF THE WHOLE HOUSE

(i) The Central Bank of Kenya (Amendment) Bill (National Assembly Bill No. 27 of 2026)
(The Chairperson, Departmental Committee on Finance and National Planning)

(ii) The Kenya Revenue Authority (Amendment) Bill (National Assembly Bill No. 28 of 2026)
(The Leader of the Majority Party)

(iii) The Fisheries Management and Development Bill (National Assembly Bill No. 29 of 2023)
(The Leader of the Majority Party)

(iv) The Public Participation Bill (National Assembly Bill No. 44 of 2025)
(The Hon. (Dr.) Otiende Amollo, M.P. and the Hon. Samuel Chepkonga, M.P. – *Co-Sponsors*)

C. THE SOVEREIGN WEALTH FUND BILL (NATIONAL ASSEMBLY BILL NO. 7 OF 2026)

(The Leader of the Majority Party)

Second Reading

(If not concluded on Thursday, June 18, 2026 – Afternoon Sitting)

D. THE COMPETITION (AMENDMENT) BILL (NATIONAL ASSEMBLY BILL NO. 4 OF 2026)

(The Leader of the Majority Party)

Second Reading

(If not concluded on Thursday, June 18, 2026 – Afternoon Sitting)

- E. **MOTION** – **REPORT OF THE KENYA DELEGATION TO THE 151ST ASSEMBLY OF THE INTER-PARLIAMENTARY UNION (IPU) AND RELATED MEETINGS**
(The Leader of the Delegation)
- (If not concluded on Thursday, June 18, 2026 – Afternoon Sitting)*
- F. **MOTION** – **SECOND REPORT ON THE STATUS OF REPORTS ON PETITIONS AND RESOLUTIONS**
(The Chairperson, Committee on Implementation)
- (If not concluded on Thursday, June 18, 2026 – Afternoon Sitting)*
- G. **MOTION**– **CONSIDERATION OF PETITION REGARDING VARIATION OF BOUNDARIES FOR 3 SPECIFIED FORESTS**
(The Chairperson, Departmental Committee on Environment, Forestry and Mining)
- (Subject to Tabling of Committee Report and Notice of Motion)*
- H. **MOTION** – **CONSIDERATION OF PETITION REGARDING THE PROPOSAL TO AMEND THE CONSUMER PROTECTION ACT**
(The Chairperson, Public Petitions Committee)
- (If not concluded on Thursday, June 18, 2026 – Afternoon Sitting)*
- I. **MOTION** – **REPORT ON THE AUDITED FINANCIAL STATEMENTS OF SELECTED STATE CORPORATIONS IN THE ROADS AND TRANSPORT SECTOR**
(The Chairperson, Public Investments Committee on Commercial Affairs and Energy)
- (If not concluded on Thursday, June 18, 2026 – Afternoon Sitting)*
- J. **MOTION** – **EIGHTH REPORT ON AUDITED FINANCIAL STATEMENTS OF SIX STATE CORPORATIONS**
(The Chairperson, Public Investments Committee on Social Services, Administration and Agriculture)
- (If not concluded on Thursday, June 18, 2026 – Afternoon Sitting)*
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APPENDIX

NOTICE OF PETITIONS, QUESTIONS & STATEMENTS

ORDER NO. 7 - STATEMENTS

It is **notified** that, pursuant to the provisions of Standing Order 44(2)(c), the following Statements will be:-

(i) requested –

No.	Subject	Member	Relevant Committee
1.	Status of investigations into the death of <i>Mr. Joseph Iluu</i>	Hon. David Mboni, MP (<i>Kitui Rural</i>)	Administration & Internal Security
2.	Public participation in the budget-making process	Hon. Benjamin Gathiru, MP (<i>Embakasi Central</i>)	Budget & Appropriations Committee
3.	Internet connectivity in ICT hubs within Kiambu Constituency	Hon. Machua Waithaka, MP (<i>Kiambu</i>)	Communication, Information & Innovation
4.	Delay in implementation and operationalisation of economic stimulus programmes in Nandi County	Hon. Cynthia Muge, MP (<i>Nandi County</i>)	Housing, Planning & Urban Public Works
5.	Establishment of public health mental facilities across the country	Hon. Daniel Karitho, MP (<i>Igembe Central</i>)	Health
6.	Registration of community groups and community-based organisations	Hon. Joyce Kamene, MP (<i>Machakos County</i>)	Social Protection
7.	Rehabilitation of the Migori River Bridge	Hon. Peter Masara, MP (<i>Suna West</i>)	Transport & Infrastructure

(ii) responded to –

No.	Subject	Member	Relevant Committee
1.	Disappearance of <i>Mr. Adan Hared Lobos</i>	Hon. Dekow Barrow, MP (<i>Garissa Township</i>)	Administration & Internal Security

No.	Subject	Member	Relevant Committee
2.	Murder of <i>Rev. Julius Ndumia Ngari</i>	Hon. Onesmus Ngogoyo, MP (<i>Kajiado North</i>)	Administration & Internal Security
