

Approved
SNA
23/7/24

Hon. Speaker,
Please approve
this Report for
Tabling.
RNK
23/7/24



THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – THIRD SESSION – 2024

DIRECTORATE OF DEPARTMENTAL COMMITTEES

DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING

REPORT ON:
THE CONSIDERATION OF THE PRESIDENT'S MEMORANDUM ON THE
FINANCE BILL, 2024 (NATIONAL ASSEMBLY BILLS NO. 30 OF 2024)

Published by:

The Directorate of Departmental Committees
Clerk's Chambers
Parliament Buildings
NAIROBI

JULY, 2024

DATE	23 JUL 2024	TUESDAY
TABLED BY:	HON. JULIUS RUTTO, MP MEMBER OF THE COMMITTEE	
CLERK OF THE COMMITTEE:	INZOFU	MWALE.

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LIST OF ABBREVIATIONS AND ACRONYMS

CPA	-	Certified Public Accountant
CRA	-	Commission on Revenue Allocation
MP	-	Member of Parliament
ODM	-	Orange Democratic Movement
UDA	-	United Democratic Alliance
UDM	-	United Democratic Movement

ANNEXURES

Annexure 1: Adoption Schedule

Annexure 2: Minutes

Annexure 3: President's Memorandum on the Finance Bill, 2024

Annexure 4: Speaker's Notification of the President's Memorandum on the Finance Bill, 2024

CHAIRPERSON'S FOREWORD

This Report contains the proceedings of the Departmental Committee on Finance and National Planning on the consideration of the President's Memorandum on the Finance Bill, 2024 (National Assembly Bills No. 30 of 2024).

The Bill was passed by the National Assembly on 25th June, 2024. The Bill sought to amend various laws relating to taxes and duties and for matters incidental thereto. The Speaker then presented the Bill to the President for assent pursuant to Standing Order 153.

In accordance with Article 115(1)(b) of the Constitution, the President, vide a memorandum dated 26th June, 2024, referred the Bill back to the National Assembly for reconsideration with reservations recommending deletion of all clauses of the Bill. The Memorandum cited the widespread expression of dissatisfaction by members of the public on the contents of the Bill as the basis for the President declining to assent to the Bill.

The Speaker referred the President's Memorandum of Referral in respect of the Bill to the Committee pursuant to Standing Order 154.

The Committee proceeded to consider the President's Memorandum in its meeting held on Tuesday, 23rd July, 2024. The deliberations formed the basis on which the Committee made its decision.

On behalf of the Departmental Committee on Finance and National Planning and pursuant to the provisions of Standing Order 199(6), it is my singular honour to present to this House the Report of the Committee on its consideration of the President's Memorandum on Finance Bill, 2024 (National Assembly Bills No. 30 of 2024). The Committee is grateful to the Offices of the Speaker and Clerk of the National Assembly for the logistical and technical support accorded to it during its consideration of the President's Memorandum to the Bill.

Finally, I wish to express my appreciation to the Honourable Members of the Committee and the Committee Secretariat for their diligence, expeditious consideration of the President's Memorandum, and production of this Report.

It is my pleasure to report that the Committee has considered the President's Memorandum and recommendations on the Finance Bill, 2024 (National Assembly Bills No. 30 of 2024) and wish to report to this august House with the recommendation that the House **ADOPTS** the President's reservations to the Bill.

Hon. CPA. Kuria Kimani, M.P.

Chairperson, Departmental Committee on Finance and National Planning

CHAPTER ONE

1 PREFACE

1.1 ESTABLISHMENT AND MANDATE OF THE COMMITTEE

1. The Departmental Committee on Finance and National Planning is one of twenty departmental committees of the National Assembly established under **Standing Order 216** whose mandate pursuant to the **Standing Order 216 (5)** is as follows:

- a) *To investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned ministries and departments;*
- b) *To study the programme and policy objectives of ministries and departments and the effectiveness of the implementation;*
- c) *To, on a quarterly basis, monitor and report on the implementation of the national budget in respect of its mandate;*
- d) **To study and review all legislation referred to it;**
- e) *To study, assess and analyse the relative success of the ministries and departments as measured by the results obtained as compared with their stated objectives;*
- f) *To investigate and inquire into all matters relating to the assigned ministries and departments as they may deem necessary, and as may be referred to them by the House;*
- g) *To vet and report on all appointments where the Constitution or any law requires the National Assembly to approve, except those under Standing Order 204 (Committee on Appointments);*
- h) *To examine treaties, agreements and conventions;*
- i) *To make reports and recommendations to the House as often as possible, including recommendations of proposed legislation;*
- j) *To consider reports of Commissions and Independent Offices submitted to the House pursuant to the provisions of Article 254 of the Constitution; and*
- k) *To examine any questions raised by Members on a matter within its mandate.*

2. The Second Schedule to the National Assembly Standing Orders assigns the Committee the mandate to consider matters in relation to public finance, public audit policies, monetary policies, financial institutions, economy, investment policies, competition, banking, insurance, national statistics, population, revenue policies including taxation, national planning and development, digital finance, including digital currency.
3. In executing its mandate, the Committee oversees the following Ministries/Departments:
 - a) The National Treasury and Planning.
 - b) State Department for Economic Planning.
 - c) The Commission on Revenue Allocation (CRA)
 - d) Office of the Controller of Budget

1.2 COMMITTEE MEMBERSHIP

4. The Departmental Committee on Finance and National Planning was constituted by the House on 27th October, 2022 and comprises the following Members:

Chairperson

Hon. CPA Kuria Kimani, MP
Molo Constituency

UDA Party

Vice-Chairperson

Hon. (Amb.) Langat Benjamin Kipkirui, MP
Ainamoi Constituency

UDA Party

Members

MP Hon. (Dr.) Keynan, Wehliye Adan,
Eldas Constituency
Jubilee Party

Hon. Sunkuyia, George Risa, MP
Kajiado West Constituency
UDA Party

Hon. Oyula, Joseph H. Maero, MP
Butula Constituency
ODM Party

Hon. Joseph K. Munyoro, MP
Kigumo Constituency
UDA Party

Hon. Mboni, David Mwalika, MP
Kitui Rural Constituency
WDM Party

Hon. Sheikh Umul K Kassim, MP
Mandera County
UDM Party

Hon. Okuome Adipo Andrew, MP
Karachuonyo Constituency
ODM Party

Hon. (Dr.) Ithinji Shadrack Mwiti, MP
South Imenti Constituency
Jubilee Party

Hon. Kipkoros, Joseph Makilap, MP
Baringo North Constituency
UDA Party

Hon. (Dr.) Ariko John Namoit, MP
Turkana South Constituency
ODM Party

Hon. CPA Rutto Julius Kipletting,
MP
Kesses Constituency
UDA Party

Hon. Machele M. Soud, MP
Mvita Constituency
ODM Party

Hon. Biego Paul Kibichiy, MP
Chesumei Constituency
UDA Party

1.3 COMMITTEE SECRETARIAT

5. The Committee is facilitated by the following staff:

Mr. Benjamin Magut
Principal Clerk Assistant II /Head of Secretariat

Mr. Douglas Katho
Clerk Assistant I

Ms. Jennifer Ndeto
Deputy Director Legal Services

Mr. Benson Kamande
Clerk Assistant III

Mr. Salem Lorot
Legal Counsel I

Ms. Winfred Kambua
Clerk Assistant III

Mr. George Ndenjeshe
Fiscal Analyst III

Mr. James Macharia
Media Relations Officer

Mr. Andrew Jumanne Shangarai
Principal Serjeant-At-Arms

Ms. Joyce Wachera
Hansard Reporter III

Mr. Benson Muthuri
Assistant Serjeant-At-Arms

Mr. Chelang'a Maiyo
Research Officer I

Ms. Nelly W. Ondieki
Research Officer III

Mr. Mwangi Muchiri
Audio Officer

CHAPTER TWO

2 CONSIDERATION OF THE PRESIDENT'S MEMORANDUM ON THE FINANCE BILL, 2024 (NATIONAL ASSEMBLY BILLS NO. 30 OF 2024)

2.1 BACKGROUND

6. The Finance Bill (National Assembly Bills No. 30 of 2024) was passed by the National Assembly on 25th June, 2024. The Speaker then presented the Bill to the President for assent.
7. In accordance with Article 115(1)(b) of the Constitution, the President, vide a memorandum dated 26th June, 2024, referred the Bill back to the National Assembly for reconsideration with reservations recommending deletion of all clauses of the Bill.
8. The Speaker, through Notification No. 006 of 2024 on Presidential Memorandum on the Finance Bill (National Assembly Bill No. 30 of 2024) dated 27th June, 2024, pursuant to the provisions of Standing Order 42(2) and (3), referred the President's Memorandum of Referral in respect of the Finance Bill (National Assembly Bill No. 30 of 2024) to the Committee.
9. The Memorandum cited the widespread expression of dissatisfaction by members of the public on the contents of the Bill as the basis for declining to assent to the Bill.
10. The Speaker further directed that the Committee expeditiously commences consideration of the President's Memorandum, its reservations and recommendation, and report to the House at the next regular sitting upon its resumption.

2.2 CONSIDERATION OF THE PRESIDENT'S MEMORANDUM

11. The Committee held a meeting on **23rd July, 2024** to deliberate on the President's Reservations to the Finance Bill, 2024.
12. Article 115 of the Constitution provides for President's reservations in the following terms—

Presidential assent and referral.

115. (1) Within fourteen days after receipt of a Bill, the President shall—

(a) assent to the Bill; or

(b) refer the Bill back to Parliament for reconsideration by Parliament, noting any reservations that the President has concerning the Bill.

(2) If the President refers a Bill back for reconsideration, Parliament may, following the appropriate procedures under this Part—

(a) amend the Bill in light of the President's reservations; or

(b) pass the Bill a second time without amendment.

(3) If Parliament amends the Bill fully accommodating the President's reservations, the appropriate Speaker shall re-submit it to the President for assent.

(4) Parliament, after considering the President's reservations, may pass the Bill a second time, without amendment, or with amendments that do not fully accommodate the President's reservations, by a vote supported—

(a) by two-thirds of members of the National Assembly; and

(b) two-thirds of the delegations in the Senate, if it is a Bill that requires the approval of the Senate.

(5) If Parliament has passed a Bill under clause (4)—

(a) the appropriate Speaker shall within seven days re-submit it to the President; and

(b) the President shall within seven days assent to the Bill.

(6) If the President does not assent to a Bill or refer it back within the period prescribed in clause (1), or assent to it under clause (5)(b), the Bill shall be taken to have been assented to on the expiry of that period.

13. In accordance with Article 115(1)(b) of the Constitution, the President, vide a Memorandum dated 26th June, 2024, referred the Bill back to the National Assembly for reconsideration with reservations recommending **deletion of all clauses of the Bill**. The referral was informed by the voice of the people of Kenya who had rejected the Bill in its entirety.

14. In considering the President's reservations, the Committee had two options as contemplated in Article 115(2) of the Constitution. These were:

- (a) Recommending that the House amends the Bill fully accommodating the President's reservations; or
- (b) Recommending that the House passes the Bill a second time without amendment.

CHAPTER THREE

3. COMMITTEE RECOMMENDATION

15. The Committee, having considered the President's reservations to the Finance Bill, 2024 (National Assembly Bills No. 30 of 2024) and pursuant to Article 115(2) (a) of the Constitution, recommends that the House **adopts** the President's reservations to the Bill and amends the Bill as follows:

CLAUSE 1

THAT, clause 1 of the Bill be deleted.

CLAUSE 2

THAT, clause 2 of the Bill be deleted.

CLAUSE 3

THAT, clause 3 of the Bill be deleted.

CLAUSE 4

THAT, clause 4 of the Bill be deleted.

CLAUSE 5

THAT, clause 5 of the Bill be deleted.

CLAUSE 6

THAT, clause 6 of the Bill be deleted.

CLAUSE 7

THAT, clause 7 of the Bill be deleted.

CLAUSE 8

THAT, clause 8 of the Bill be deleted.

CLAUSE 9

THAT, clause 9 of the Bill be deleted.

CLAUSE 10

THAT, clause 10 of the Bill be deleted.

CLAUSE 11

THAT, clause 11 of the Bill be deleted.

CLAUSE 12

THAT, clause 12 of the Bill be deleted.

CLAUSE 13

THAT, clause 13 of the Bill be deleted.

CLAUSE 14

THAT, clause 14 of the Bill be deleted.

CLAUSE 15

THAT, clause 15 of the Bill be deleted.

CLAUSE 16

THAT, clause 16 of the Bill be deleted.

CLAUSE 17

THAT, clause 17 of the Bill be deleted.

CLAUSE 18

THAT, clause 18 of the Bill be deleted.

CLAUSE 19

THAT, clause 19 of the Bill be deleted.

CLAUSE 20

THAT, clause 20 of the Bill be deleted.

CLAUSE 21

THAT, clause 21 of the Bill be deleted.

CLAUSE 22

THAT, clause 22 of the Bill be deleted.

CLAUSE 23

THAT, clause 23 of the Bill be deleted.

CLAUSE 24

THAT, clause 24 of the Bill be deleted.

CLAUSE 25

THAT, clause 25 of the Bill be deleted.

CLAUSE 26

THAT, clause 26 of the Bill be deleted.

CLAUSE 27

THAT, clause 27 of the Bill be deleted.

CLAUSE 28

THAT, clause 28 of the Bill be deleted.

CLAUSE 29

THAT, clause 29 of the Bill be deleted.

CLAUSE 30

THAT, clause 30 of the Bill be deleted.

CLAUSE 31

THAT, clause 31 of the Bill be deleted.

CLAUSE 32

THAT, clause 32 of the Bill be deleted.

CLAUSE 33

THAT, clause 33 of the Bill be deleted.

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 deleted.

CLAUSE 37

THAT, clause 37 of the Bill be deleted.

CLAUSE 38

THAT, clause 38 of the Bill be deleted.

CLAUSE 39

THAT, clause 39 of the Bill be deleted.

CLAUSE 40

THAT, clause 40 of the Bill be deleted.

CLAUSE 41

THAT, clause 41 of the Bill be deleted.

CLAUSE 42

THAT, clause 42 of the Bill be deleted.

CLAUSE 43

THAT, clause 43 of the Bill be deleted.

CLAUSE 44

THAT, clause 44 of the Bill be deleted.

CLAUSE 45

THAT, clause 45 of the Bill be deleted.

CLAUSE 46

THAT, clause 46 of the Bill be deleted.

CLAUSE 47

THAT, clause 47 of the Bill be deleted.

CLAUSE 48

THAT, clause 48 of the Bill be deleted.

CLAUSE 49

THAT, clause 49 of the Bill be deleted.

CLAUSE 50

THAT, clause 50 of the Bill be deleted.

CLAUSE 51

THAT, clause 51 of the Bill be deleted.

CLAUSE 52

THAT, clause 52 of the Bill be deleted.

CLAUSE 53

THAT, clause 53 of the Bill be deleted.

CLAUSE 54

Report of the Departmental Committee on Finance and National Planning on the Consideration of President's Memorandum on the Finance Bill, 2024 (National Assembly Bills No. 30 of 2024)

THAT, clause 54 of the Bill be deleted.

CLAUSE 55

THAT, clause 55 of the Bill be deleted.

CLAUSE 56

THAT, clause 56 of the Bill be deleted.

CLAUSE 57

THAT, clause 57 of the Bill be deleted.

CLAUSE 58

THAT, clause 58 of the Bill be deleted.

CLAUSE 59

THAT, clause 59 of the Bill be deleted.

CLAUSE 60

THAT, clause 60 of the Bill be deleted.

CLAUSE 61

THAT, clause 61 of the Bill be deleted.

CLAUSE 62

THAT, clause 62 of the Bill be deleted.

CLAUSE 63

THAT, clause 63 of the Bill be deleted.

CLAUSE 64

THAT, clause 64 of the Bill be deleted.

CLAUSE 65

THAT, clause 65 of the Bill be deleted.

CLAUSE 66

THAT, clause 66 of the Bill be deleted.

CLAUSE 67


THAT, clause 67 of the Bill be deleted.

CLAUSE 68

THAT, clause 68 of the Bill be deleted.

CLAUSE 69

THAT, clause 69 of the Bill be deleted.

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 JUL 2024	
DAY: TUESDAY	
TABLED BY:	HON. JULIUS KUITO, MP MEMBER OF THE COMMITTEE
CLERK-AT THE TABLE:	INZOFU MWALE

SIGNED..........DATE 23.07.24

HON. CPA KURIA KIMANI, MP

CHAIRPERSON

DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING

#SOS June 6 2

MINUTES OF THE 68TH SITTING OF DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING HELD ON TUESDAY, 23RD JULY 2024 IN COMMITTEE ROOM 21, BUNGE TOWER, AT 12.00 NOON.

PRESENT

1. Hon. Julius Kipletting Rutto, MP - **Ag. Chairman**
2. Hon. George Sunkuyia Risa, MP
3. Hon. CPA. Joseph Maero Oyula, MP
4. Hon. Joseph Munyoro, MP
5. Hon. Paul Kibichiy Biego, MP
6. Hon. Umul Ker Sheikh Kassim, MP
7. Hon. (Dr.) John Ariko Namoit, MP
8. Hon. Mohamed Soud Machele, MP
9. Hon. Joseph Makilap Kipkoros, MP
10. Hon. (Dr.) Shadrack Mwiti Ithinji, MP

ABSENT WITH APOLOGY

1. Hon. CPA. Kuria Kimani, MP - **Chairperson**
2. Hon. (Amb.) Benjamin Kipkirui Langat, CBS, MP - **Vice-Chairperson**
3. Hon. (Dr.) Adan Keynan Wehliye, CBS, MP
4. Hon. David Mwalika Mboni, MP
5. Hon. Andrew Adipo Okuome, MP

COMMITTEE SECRETARIAT

1. Mr. Douglas Katho - Clerk Assistant I
2. Mr. Salem Lorot - Legal Counsel I
3. Mr. Benson Kamande - Clerk Assistant III
4. Ms. Winfred Kambua - Clerk Assistant III
5. Ms. Peninanh Naisiae - Legal Counsel II
6. Ms. Nelly Ondieki - Research Officer III
7. Ms. Joyce Wachera - Hansard Officer
8. Mr. Muchiri Mwangi - Audio Officer
9. Mr. Benson Muthuri - Serjeant-At-Arms
10. Mr. Ian Kinuthia - Intern
11. Mr. Allan Kimani - Intern, Audio Services

AGENDA

1. Prayers
2. Preliminaries/Introductions
3. Confirmation of Minutes/Matters Arising
Consideration and adoption of the Report on the President's Memoranda on the Finance Bill, 2024 (National Assembly Bills No. 30 of 2024)
4. Any other Business
5. Adjournment/Date of the Next Sitting.

MIN No. NA/F & NP/2024/266:

PRELIMINARIES

The meeting was called to order at 12.16 p.m with a word of prayer by the Hon. Joseph Maero Oyula, MP. The Chairperson then invited the meeting to deliberate on the day's agenda.

MIN No. NA/F & NP/2024/267:

CONFIRMATION OF MINUTES

Agenda deferred

MIN No. NA/F & NP/2024/268:

CONSIDERATION AND ADOPTION OF H.E PRESIDENT'S MEMORANDUM ON THE FINANCE BILL, 2024 (NATIONAL ASSEMBLY BILLS NO. 30 OF 2024)

The meeting deliberated at length and agreed on the observations and recommendations contained in Chapter three of the Report.

The Report was then adopted having been proposed by Hon. (Dr.) John Ariko, MP and seconded by Hon. Joseph Makilap, MP.

Committee Resolution.

The Committee, having considered the President's reservations to the Finance Bill, 2024 (National Assembly Bills No. 30 of 2024) and pursuant to Article 115(2) (a) of the Constitution, recommends that the House **adopts** the President's reservations to the Bill by deleting all the clauses thereof.

MIN No. NA/F & NP/2024/269:

ADJOURNMENT/DATE OF THE NEXT MEETING

There being no other business the meeting was adjourned at 2.00 p.m. The next meeting will be held on notice.

SIGNED: 

DATE: 23.07.2024

**HON. CPA. KURIA KIMANI, MP
CHAIRPERSON, DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING.**

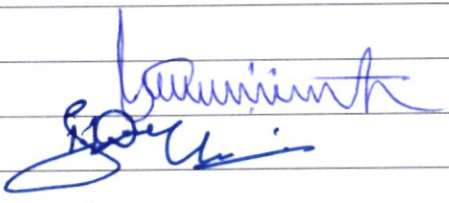
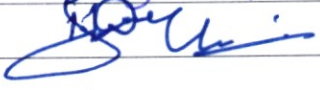
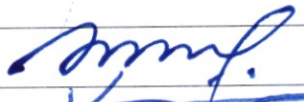


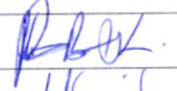





THE NATIONAL ASSEMBLY
THIRTEENTH PARLIAMENT - THIRD SESSION - 2024

DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING.
ADOPTION LIST

REPORT ON THE CONSIDERATION OF THE PRESIDENT'S MEMORANDUM ON THE FINANCE
BILL, 2024.

We, the Members of the Departmental Committee on Finance and National Planning have pursuant to Standing Order 199, adopted this Report and affix our signatures to affirm our approval and confirm its accuracy, validity and authenticity today, **Tuesday 23rd July, 2024.**

S/NO.	NAME	SIGNATURE
1.	HON. (CPA). KURIA KIMANI, MP - CHAIRPERSON	
2.	HON. (AMB). BENJAMIN KIPKIRUI LANGAT, MP – VICE CHAIRPERSON	
3.	HON. DR. ADAN KEYNAN WEHLIYE, MP	
4.	HON. GEORGE SUNKUYIA RISA, MP	
5.	HON. (CPA) JOSEPH MAERO OYULA, MP	
6.	HON. ANDREW ADIPO OKUOME, MP	
7.	HON. DAVID MWALIKA MBONI, MP	
8.	HON. JOSEPH MAKILAP KIPKOROS, MP	
9.	HON. JOSEPH KAMAU MUNYORO, MP	
10.	HON. (CPA) JULIUS KIPLETING RUTTO, MP	
11.	HON. PAUL KIBICHIY BIEGO, MP	
12.	HON. UMUL KER SHEIKH KASSIM, MP	
13.	HON. DR. SHADRACK MWITI ITHINJI, MP	
14.	HON. DR. JOHN ARIKO NAMOIT, MP	
15.	HON. MOHAMED SOUD MACHELE, MP	



REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT - (THIRD SESSION)

THE NATIONAL ASSEMBLY

NOTIFICATION FROM THE SPEAKER
[Pursuant to Standing Order 42(2) and (3)]

_____ (No. 006 of 2024) _____

ON

PRESIDENT'S MEMORANDUM ON THE FINANCE BILL (NATIONAL ASSEMBLY BILL NO. 30 OF 2024)

WHEREAS, in accordance with the provisions of Article 109(3) of the Constitution, the National Assembly considered and passed the Finance Bill (National Assembly Bill No. 30 of 2024) on 25th June 2024, following which I presented the Bill to the President for Assent;

FURTHER WHEREAS, in accordance with Article 115(1)(b) of the Constitution, H.E. the President, vide a Memorandum dated 26th June 2024, referred the Finance Bill, 2024 back to the National Assembly for reconsideration with **reservations recommending DELETION OF ALL CLAUSES of the Bill**;

COGNIZANT THAT, the President's Memorandum constitutes a **REJECTION OF THE BILL IN ITS ENTIRETY**; and that the decision is informed by the need to reflect the voice of the people of Kenya who have **REJECTED** the Bill;

AWARE THAT, in accordance with Article 115(4)(a) of the Constitution, any Member desirous of negating the President's reservations or reviving any of the 69 Clauses of the Bill is required to marshal the votes **of at least two-thirds of the Members of the National Assembly, being 233 Members**;

NOTING THAT, Standing Order 42(3) provides that a Message received from the President at a time when the House is not in session is to be transmitted to every Member and reported to the House on the day the House next sits;

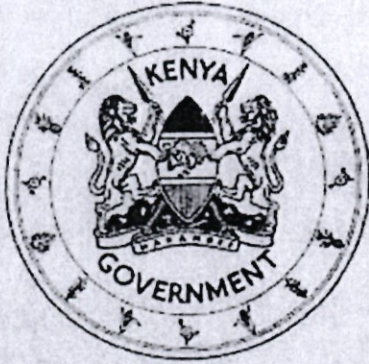
NOW THEREFORE, IT IS NOTIFIED to all Members of the National Assembly and the general public—

- 1. THAT,** pursuant to the provisions of Standing Order 42(2) and (3), I hereby refer the President's Memorandum of Referral in respect of the Finance Bill (National Assembly Bill No. 30 of 2024) to the Departmental Committee on Finance and National Planning;
- 2. THAT,** the Committee is required to expeditiously commence consideration of the President's Memorandum, its reservations and recommendation, and report to the House at the next regular sitting upon its resumption; and
- 3. THAT,** the Clerk is directed to—
 - a) circulate this Notification to all Members of the National Assembly, and accordingly facilitate the Committee to undertake the exercise; and
 - b) prepare the necessary Message for formal conveyance to the House upon its resumption.

I thank you.


THE RT. HON. (DR.) MOSES F.M. WETANG'ULA, EGH, MP
SPEAKER OF THE NATIONAL ASSEMBLY

Thursday, 27th June 2024



THE CONSTITUTION OF KENYA

REFERRAL *of* THE FINANCE BILL, 2024

PRESIDENTIAL MEMORANDUM OF REFERRAL

By **HIS EXCELLENCY, THE HONOURABLE WILLIAM SAMOEI RUTO**, Ph.D., President and Commander-in-Chief of the Kenya Defence Forces.

Submitted to the **HON. SPEAKER OF THE NATIONAL ASSEMBLY.**

WHEREAS a Bill titled "*An Act of Parliament to amend the law relating to various taxes and duties and for connected purposes*", the short title of which is the "Finance Bill, 2024", was passed by the National Assembly on the 25th June, 2024;

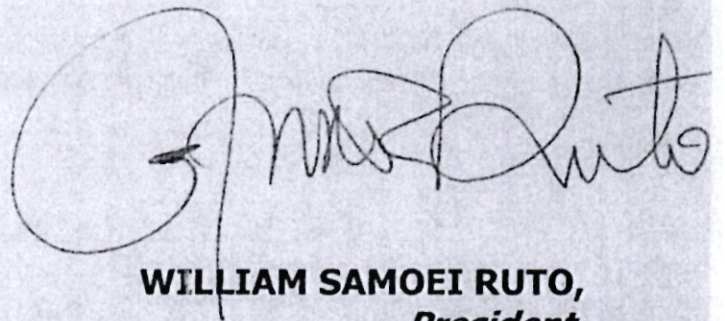
AND WHEREAS the Finance Bill, 2024, was presented to me for **Presidential Assent** in accordance with the provisions of the Constitution on the 26th day of the month of June in the year 2024;

TAKING INTO CONSIDERATION the widespread expression of dissatisfaction by members of the public on the contents of the Finance Bill, 2024;

NOW THEREFORE, in exercise of the powers conferred to me by Article 115(1)(b) of the Constitution and having reservations on the contents of the Bill in its entirety, **I decline to assent** to the Finance Bill, 2024, and refer the Bill for **reconsideration** by the National Assembly with the **recommendation** for the deletion of all the clauses thereof;

IN WITNESS THEREOF, I hereunto have set my Hand and caused the Public Seal of the Republic to be affixed on this 26th day of June, in the year of our **LORD TWO THOUSAND AND TWENTY-FOUR.**




WILLIAM SAMOEI RUTO,
President.

