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REPUBLIC OF KENYA  
THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION – 2026  
PUBLIC PETITIONS COMMITTEE

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REPORT ON-

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

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



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

MARCH, 2026

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## **CHAIRPERSON'S FOREWORD**

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

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

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

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

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

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

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

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

## **PART ONE**

### **1. PREFACE**

#### **1.1 Establishment and Mandate of the Committee**

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

## 1.2 Committee Membership

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

### **Chairperson**

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

**United Democratic Alliance (UDA)**

### **Vice Chairperson**

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

**United Democratic Alliance (UDA)**

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

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

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

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

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

**United Democratic Alliance (UDA)**

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

**United Democratic Alliance (UDA)**

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

**United Democratic Alliance (UDA)**

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

**Orange Democratic Movement (ODM)**

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

**Independent**

Hon. Biego Paul Kibichy, M.P.  
Chesumei

**United Democratic Alliance (UDA)**

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

**Maendeleo Chap Chap Party (MCCP)**

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

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

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

**Jubilee Party (JP)**

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

**United Democratic Alliance (UDA)**

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

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

### 1.3 Committee Secretariat

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

**Lead Clerk**  
Mr. Victor Weke  
**Principal Clerk Assistant II**

Ms. Miriam Modo  
**First Clerk Assistant**

Mr. Benard Toroitich  
**Third Clerk Assistant**

Ms. Kafuyai Wamae  
**Third Clerk Assistant**

Mr. Clinton Sindiga  
**Legal Counsel II**

Ms. Nancy Akinyi  
**Research Officer III**

Mr. Arkan Mumin  
**Research Officer III**

Ms. Roselyne Njuki  
**Principal Serjeant-at-Arms**

Mr. Paul Shana  
**Serjeant-at-Arms**

Mr. Pascal Valerian  
**Hansard Officer III**

Mr. Collins Mahamba  
**Audio Officer III**

Ms. Felistus Muiya  
**Public Communication Officer**

Mr. Calvin Karungo  
**Media Relations Officer III**

## **PART TWO**

### **2 BACKGROUND OF THE PETITION**

#### **2.1 Introduction**

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

#### **2.2 Prayer**

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

## PART THREE

### 3 STAKEHOLDERS' SUBMISSIONS ON THE PETITION

#### 3.1 Petitioners

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

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

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

### **3.2 Submissions from the Attorney General**

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

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

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

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

## PART FOUR

### 4 COMMITTEE OBSERVATIONS

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

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

PART FIVE

5 COMMITTEE RECOMMENDATIONS

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

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

Signed:  Date: 01/04/2026

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

## **ANNEXURES**

Annex 1: The Adoption List

Annex 2: Public Petition No. 58 of 2023 regarding amendment to the Estate Duty Act to entrench taxation equality

Annex 3: Minutes of proceedings

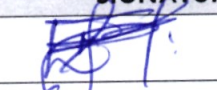

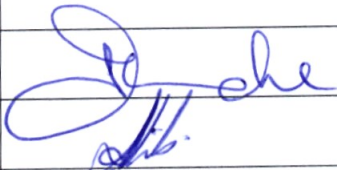
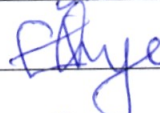
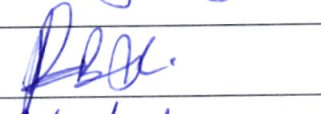
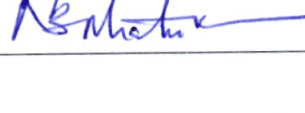
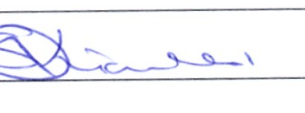
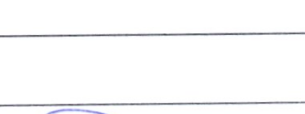

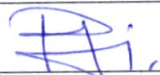
**PUBLIC PETITIONS COMMITTEE**

**ADOPTION LIST**

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

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

DATE: 18/3/2026

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



REPUBLIC OF KENYA  
THE NATIONAL ASSEMBLY  
THIRTEENTH PARLIAMENT (SECOND SESSION)

10.5


CONVEYANCE OF PUBLIC PETITION

(No. 58 of 2023)

ON AMENDMENT TO THE ESTATE DUTY ACT TO ENTRENCH  
TAXATION EQUALITY

- Honourable Members**, Article 119 of the Constitution accords any person the right to petition Parliament to consider any matter within its authority, including petitioning the House to enact, amend or repeal any legislation. Further, Standing Order 225(2)(b) requires the Speaker to report to the House any Petition other than those presented by a Member.
- In this regard, **Honourable Members**, I wish to report to the House that my office has received a petition from Messrs Godfrey Maina, Kevin Kiarie, Muhia Kagwi and John Wangai of P.O. Box 40317 Nairobi calling for *amendment of Section 7(3) of the Estates Duty Act, Cap 483 in order to entrench equality in taxation.*
- The Petitioners have expressed displeasure with Section 7(3) of the Estate Duty Act (Cap 483) because it exempts the estates of His Excellency Mzee Jomo Kenyatta and His Excellency Daniel Toroitich arap Moi from imposition of estate duty.
- Honourable Members**, the Petitioners state indicate the section to be contrary to Article 210(3) of the Constitution that provides that no law may exclude a State Officer from payment of tax by reason of the office held by that State Officer or the nature of the work of the State Officer.
- To this end, Petitioners refer to Article 2(4) of the Constitution which provides that, and I quote, ***'any law, including customary law, that is inconsistent with this Constitution is void to the extent of the inconsistency, and any act or omission in contravention of this Constitution is invalid'***

6. The Petitioners faulted the provision of Section 7(3) of the Estate Duty Act because they are convinced that it is discriminatory, contributes to social inequality, hinders economic redistribution of wealth and denies the Government much needed revenue.
7. The Petitioners therefore seek the intervention of this House in deleting Section 7(3) of the Estate Duty Act, Cap 483.
8. **Honourable Members**, having established that the matter raised in the petition is well within the authority of this House; and further, that the matters raised in this petition are not pending before any court of law, or any constitutional or legal body, I hereby commit the petition to the Public Petitions Committee for consideration pursuant to Standing Order 208A.
9. The Committee is required to consider the petition and report its findings to the House and to the petitioners in accordance with Standing Order 227(2).

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

Date.....





**PETITION TO THE NATIONAL ASSEMBLY TO REPEAL SECTION 7(3) OF THE  
ESTATE DUTY ACT CAP 483; PURSUANT TO ARTICLES 2, 3, 10, 27, 119 & 210(3)  
OF THE CONSTITUTION OF KENYA 2010, THE PETITION TO PARLIAMENT  
(PROCEDURE) ACT AND PART XXIII OF THE NATIONAL ASSEMBLY  
STANDING ORDERS.**

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b) The nature of the work of the state officer.

**THE FACTS constituting the same include;**

6. THAT section (7), sub-section (3) of the estate duty act exempts His Excellency Mzee Jomo Kenyatta and His Excellency Daniel Toroitich Arap Moi from the estate duty levy which is contrary to article 210(3) of the constitution which stipulates that no law may exclude or authorise the exclusion of a state officer from payment of tax by reason of the office held or the nature of work.
7. THAT estate duty is a form of tax which is levied on the total value of the property held by an individual calculated at the time of his/her demise. It is payable at the time when the deceased individual's property is passed on to the successors.
8. THAT the property deemed to pass on death include property which the deceased individual at the time of his/her death is competent to dispose of, and property in which the deceased individual or any other person has an interest ceasing on the former's death.
9. THAT the basic rationale behind imposition of a tax on inheritance is to reduce social inequality and to facilitate economic redistribution of wealth in addition to the tax being an additional source of revenue for the government.
10. THAT the tax is also viewed as a tool to decrease inflation in residential property as some property may be sold to pay the tax thereby bringing more property into the market which would align the supply of property with the increasing demand.
11. THAT the tax is a means to prevent accumulation of wealth in a few hands, to bring about economic equilibrium and to provide equal opportunities to the citizens irrespective of their social or economic backgrounds.
12. THAT according to a recent report, around 59% of the entire wealth of Kenya is concentrated with the top 1% of the population of Kenya. As a result, there is a growing concern about the increasing economic disparity in Kenya.
13. THAT the exemption of the estates of both His Excellency Mzee Kenyatta and His Excellency former president Moi violates, denies, infringes and threatens article 27 on the right to non - discrimination and subverts the basic rationale behind the imposition of the tax which is to reduce social inequality, to facilitate economic redistribution of wealth and to supplement government revenue.

**THEREFORE your humble petitioners pray;**



**MINUTES OF THE 22<sup>ND</sup> SITTING OF THE PUBLIC PETITIONS COMMITTEE  
HELD ON FRIDAY, 20<sup>TH</sup> MARCH, 2026 IN FRANGAPINI CONFERENCE ROOM,  
SERENA HOTEL, MOMBASA COUNTY AT 2:00 P.M.**

**PRESENT**

- |   |   |                         |
|---|---|-------------------------|
| 1. Hon. Eric Muchangi Karemba, CBS M.P.     | - | <b>Chairperson</b>      |
| 2. Hon. Janet Jepkemboi Sitienei, CBS, M.P. | - | <b>Vice-Chairperson</b> |
| 3. Hon. Joshua Chepyegon Kandie, M.P.       |   |                         |
| 4. Hon. Maisori Marwa Kitayama, M.P.        |   |                         |
| 5. Hon. (Eng.) Bernard Nebart Muriuki, M.P. |   |                         |
| 6. Hon. Edith Vethi Nyenze, M.P.            |   |                         |
| 7. Hon. Suzanne Ndunge Kiamba, M.P.         |   |                         |
| 8. Hon. Peter Irungu Kihungi, M.P.          |   |                         |
| 9. Hon. Peter Mbogho Shake, M.P.            |   |                         |
| 10. Hon. Paul Biego Kibichiy, M.P.          |   |                         |
| 11. Hon. Sloya Clement Logova, M.P.         |   |                         |

**APOLOGIES**

1. Hon. Patrick Makau King'ola, M.P.
2. Hon. Beatrice Kadeveresia Elachi, CBS, M.P.
3. Hon. Patrick Ntwiga Munene, CBS, M.P.
4. Hon. John Bwire Okano, M.P.

**IN-ATTENDANCE**

**SECRETARIAT**

- |                           |   |                               |
|---------------------------|---|-------------------------------|
| 1. Mr. Victor Weke        | - | Principal Clerk Assistant II  |
| 2. Ms. Miriam Modo        | - | Clerk Assistant I             |
| 3. Mr. Bernard Toroitich- |   | Clerk Assistant III           |
| 4. Ms. Kafuyai Wamae      | - | Clerk Assistant III           |
| 5. Mr. Clinton Sindiga    | - | Legal Counsel II              |
| 6. Ms. Nancy Akinyi       | - | Research Officer III          |
| 7. Mr. Arkan Mumin        | - | Research Officer III          |
| 8. Mr. Collins Mahamba-   |   | Audio Officer                 |
| 9. Mr. Calvin Karungo     | - | Media Relations Officer III   |
| 10. Ms. Felistas Muiya    | - | Public Communications Officer |
| 11. Mr. Paul Shana        | - | Serjeant at Arm               |

**MIN./PPC/2026/114:**

**PRELIMINARIES**

The Chairperson called the meeting to order at 2:30 pm.

**MIN./PPC/2026/115:**

**ADOPTION OF AGENDA**

The proposed agenda was adopted having been proposed by Hon. Eng Nerbart Muriuki, M.P and seconded by, Hon. Peter Irungu Kihungi, M.P

**AGENDA**

1. Prayer and Preliminaries

2. Adoption of the Agenda
3. Confirmation of previous Minutes
4. Matters Arising
5. **Consideration and adoption of the following public petition reports:**
  - i. **P/No. 8 of 2024 regarding Ownership dispute of land parcel L.R No. 209-11970 Dandora/Mowlem, Nairobi by Hon Mark Mwenje, MP; and**
  - ii. **P/No. 58 of 2023 Amendment to the Estate Duty Act to entrench taxation equality by Mr. Godfrey Maina, Mr. Kevin Kiarie, Mr. Muhia Kagwi and Mr. John Wangai.**
6. Any Other Business
7. Adjournment.

**MIN./PPC/2026/0116: CONFIRMATION OF MINUTES**

This agenda item was deferred to the next sitting.

**MIN./PPC/2026/117: CONSIDERATION AND ADOPTION OF PUBLIC PETITIONS**

- a) **P/No. 8 of 2024 regarding Ownership Dispute of land parcel L.R No. 209-11970 Dandora/Mowlem, Nairobi by Hon Mark Mwenje, MP**

Adoption of the report on Public Petition P/No. 9 of 2024 regarding the ownership dispute of land parcel L.R. No. 209/11970, Dandora, Mowlem, was deferred to allow the Secretariat to establish—

- (i) whether the matter is active in court, to rule out the aspect of sub-judice; and
- (ii) when the matter was taken to court, to establish which institution initially considered the matter.

- b) **P/No. 58 of 2023 Amendment to the Estate Duty Act to entrench taxation equality by Mr. Godfrey Maina, Mr. Kevin Kiarie, Mr. Muhia Kagwi and Mr. John Wangai;**

Pursuant to the provisions of Standing Order 227, the Committee responds to the petition as follows—

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

**Adoption of the Report**

The Committee unanimously adopted the report on **Amendment to the Estate Duty Act to entrench taxation equality** having been proposed by Hon. Joshua Chepyegon Kandie, M.P and seconded by Hon. Paul Biego Kibichiy, M.P

**MIN./PPC/2026/118: ADJOURNMENT**

There being no other business, the meeting was adjourned at 4:30 p.m. The next meeting will be held in the afternoon in the same venue.

Sign: .....

Date .....

**HON. MUCHANGI KAREMBA, CBS, M.P.**

**CHAIRPERSON, PUBLIC PETITIONS COMMITTEE**



**REPUBLIC OF KENYA**  
**THE NATIONAL ASSEMBLY**

**MINUTES OF THE 25<sup>TH</sup> SITTING OF THE PUBLIC PETITIONS COMMITTEE  
HELD ON TUESDAY, 29<sup>TH</sup> JULY, 2025, IN COMMITTEE ROOM 20, THIRD FLOOR,  
BUNGE TOWER, PARLIAMENT BUILDINGS AT 12.00 NOON**

**PRESENT**

1. Hon. Janet Jepkemboi Sitienei, CBS, M.P.      **Vice-Chairperson (Chairing)**
2. Hon. Joshua Chepyegon Kandie, M.P.
3. Hon. Maisori Marwa Kitayama, M.P.
4. Hon. Suzanne Ndunge Kiamba, M.P.
5. Hon. Edith Vethi Nyenze, M.P.
6. Hon. Peter Irungu Kihungi, M.P.
7. Hon. Beatrice Kadeveresia Elachi, CBS, M.P.

**APOLOGIES**

1. Hon. Ernest Ogesi Kivai, M.P.      **Chairperson**
2. Hon. Bidu Mohamed Tubi, M.P.
3. Hon. (Eng.) Bernard Nebart Muriuki, M.P.
4. Hon. Patrick Makau King'ola, M.P.
5. Hon. Nimrod Mbithuka Mbai, M.P.
6. Hon. Peter Mbogho Shake, M.P.
7. Hon. John Bwire Okano, M.P.
8. Hon. Sloya Clement Logova, M.P.

**SECRETARIAT**

- |                         |                                 |
|-------------------------|---------------------------------|
| 1. Mr. Ronald Walala    | Deputy Director, Legal Services |
| 2. Mr. Ahmed Kadhi      | Principal Clerk Assistant II    |
| 3. Ms. Anne Shibuko     | Clerk Assistant I               |
| 4. Ms. Miriam Modo      | Clerk Assistant I               |
| 5. Ms. Patricia Gichane | Legal Counsel II                |
| 6. Mr. Calvin Karungo   | Media Relations Officer         |
| 7. Ms. Nancy Akinyi     | Research Officer III            |
| 8. Ms. Felistus Muiya   | Public Communications Officer   |
| 9. Mr. Peter Mutethia   | Audio Officer                   |

## IN-ATTENDANCE

1. Mr. John Wangai, Advocate - Petitioner
2. Mr. Peter Muhia, Businessman - Petitioner

## MIN./PPETC/2025/135:

## PRELIMINARIES

The Chairperson called the meeting to order at 12:00 pm. and proceedings and the Hon. Marwa Kitayama said the opening prayers.

## MIN./PPETC/2025/136:

## ADOPTION OF AGENDA

## AGENDA

1. Prayer
2. Adoption of the Agenda
3. Confirmation of minutes of previous sittings
4. **Consideration of Public Petition No. 58 of 2023 regarding amendment of the Estate Duty Act to entrench taxation equality**
  - *Meeting with the Petitioners*
5. Matters Arising
6. Any Other Business
7. Adjournment

## MIN./PPETC/2025/137: SITTINGS

## CONFIRMATION OF MINUTES OF PREVIOUS

The Agenda was deferred.

## MIN./PPETC/2025/138:

## CONSIDERATION OF PUBLIC PETITION NO. 58 OF 2023 REGARDING AMENDMENT OF THE ESTATE DUTY ACT TO ENTRENCH TAXATION EQUALITY

### Meeting with the Petitioners

The Petitioners led by Mr. John Wangai, appeared before he Committee and submitted as follows-

1. Article 2(4) of the Constitution stipulated that any law including customary law that is inconsistent with this Constitution is void to the extent of the inconsistency and any act or omission in contravention of the Constitution is invalid.
2. Article 3(1) of the Constitution provides that every person has an obligation to respect, uphold and defend this Constitution.

3. Further, Article 10(1b) of the Constitution provides that natural values and principles of governance in this article binds all state organs, state officers, public officers and all persons whenever any of them enacts applies or interprets any law.
4. Article 210(3) states that no law may exclude or authorise the exclusion of a state officer from payment of tax by reasons of: -
  - Office held by that state officers; or
  - The nature of the work of the state officer.
5. Section 7(3) of the Estate Duty Act exempts His Excellency Mzee Jomo Kenyatta and His Excellency Toroitich Arap Moi from the estate duty levy which is contrary to Article 210(3) of the Constitution which stipulates that no law may exclude or authorise the exclusion of a state officer from payment of tax by reason of the office held or nature of work.
6. The estate duty is a form of tax which is levied on the total value of the property held by an individual calculated at the time of his/her demise. It is payable at the time when the deceased individual's property is passed on to the successors.
7. The property deemed to pass to death include property which the deceased individual at the time of his/her death is competent to dispose off and property in which the deceased individual or any other person has an interest ceasing on the former's death.
8. The basic rationale behind imposition of a tax on inheritance is to reduce social inequality and to facilitate economic redistribution of wealth in addition to the tax being an additional source of revenue for the government.
9. The tax is also viewed as a tool to decrease inflation in residential property as some property may be sold to pay the tax thereby bringing more property into the market which would align the supply of property with the increasing demand.
10. The tax is a means to prevent accumulation of wealth in a few hands to bring about economic equilibrium and to provide equal opportunities to the citizens irrespective of their social or economic backgrounds.
11. According to a recent report, about 59% of the entire wealth of Kenya is concentrated with the top 1% of the population and as a result, there is a growing concern about the increasing economic disparity in Kenya.
12. The exemption of the estates of both His Excellency Mzee Jomo Kenyatta and His Excellency Toroitich Arap Moi violates, denies infringes and threatened Article 27 of the Constitution on the right to non-discrimination and subverts the basic rationale behind the imposition of the tax which is to reduce social inequality to facilitate economic redistribution of wealth and to supplement government revenue.

13. The petitioners sought the intervention of the House in deleting section 7(3) of the Estate Duty Act, Cap 483.

### Committee Concerns

*On the abolition of the Estate Duty Act*, the Committee inquired whether the Petitioner was alive to the fact that the Estate Duty Act was abolished through an Act of Parliament No. 10 of 1982. The Petitioner responded that the petition before the Committee was based on the revised edition of the Act specifically section 7 sub-section 3 of the Estate Duty Act that exempts the former two presidents from estate duty levy contrary to Article 210(3) of the Constitution. He further stated that there was need to clean up the said law to be in compliance with the Constitution.

*On the exemption as contemplated by Section 7(3) of the Act*, the Committee sought to know whether the exemption applied only to the two former presidents or also to future presidents. The Petitioners responded that exemption only applied to the two former presidents hence discriminatory, contributed to social inequality and hindered economic redistribution of wealth among others.

### Committee Resolution

Upon hearing from the petitioners, the Committee further resolved to engage the following stakeholders on the petition –

1. The Attorney General
2. The Law Society of Kenya

### MIN./PPETC/2025/139: ANY OTHER BUSINESS

#### **(a) Pending Activities of the Committee**

The Committee tasked the secretariat to prepare schedule of activities pending before the committee to be discussed during the next meeting. The secretariat was guided as follows -


1. Revision of dates of the Report Writing Retreat;
2. Schedule of Activities of **all pending business** before the Committee; and
3. Schedule of Activities **upto the next recess** commencing on 15<sup>th</sup> August, 2025.

#### **(b) Hon. Nimrod Mbai's Bereavement**

The Committee was informed that the former Chair of the Committee, Hon. Nimrod Mbai, MP, had lost his mother. Contributions by Members towards the bereavement be channelled to Hon. Edith Nyenze as the committee plans to visit the family.

### MIN./PPETC/2025/140: ADJOURNMENT AND DATE OF NEXT MEETING

The Chairperson adjourned the meeting at 2:00 p.m. The date of the next meeting will be Wednesday, 30<sup>th</sup> July, 2025 at 11.00 am.



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

Date: ..... 80/9/15 .....

① D/AAGPC  
Please deal  
10/03/26



ANNEX 5  
NATIONAL ASSEMBLY  
RECEIVED  
10 MAR 2026  
DEPUTY DIRECTOR  
AUDIT, APPROPRIATIONS &  
GENERAL PURPOSE COMMITTEES

REPUBLIC OF KENYA  
THE NATIONAL TREASURY

② Weke-PCA-II  
Please deal  
10/03/2026

THE NATIONAL TREASURY  
P.O. Box 30007 - 00100  
NAIROBI  
KENYA

Telegraphic Address: 22921  
FINANCE - NAIROBI  
Fax No. 315779  
Telephone: 2252299

When replying please quote

Ref. TNT/ZZ/TS/GP/30/2025 (10)

Date: March, 5, 2026

**Mr. Samuel Njoroge, CBS**  
Clerk of the National Assembly  
National Assembly  
Parliament Buildings  
**NAIROBI**

Dear Clerk

**RE: REQUEST FOR SUBMISSION ON PUBLIC PETITION NO. 58 OF 2023  
REGARDING AMENDMENT OF THE ESTATE DUTY ACT (CAP. 483)**

Reference is made to your letter Ref. NA/DAA&GPC/PPC/2026/025 dated 23rd February 2026 requesting the National Treasury to submit written submissions on Public Petition No. 58 of 2023 regarding the proposed amendment of Section 7(3) of the Estate Duty Act (Cap. 483) for consideration by the Public Petitions Committee.

Pursuant to the request, please find attached the National Treasury's written submission providing clarification on the matters raised in the Petition.

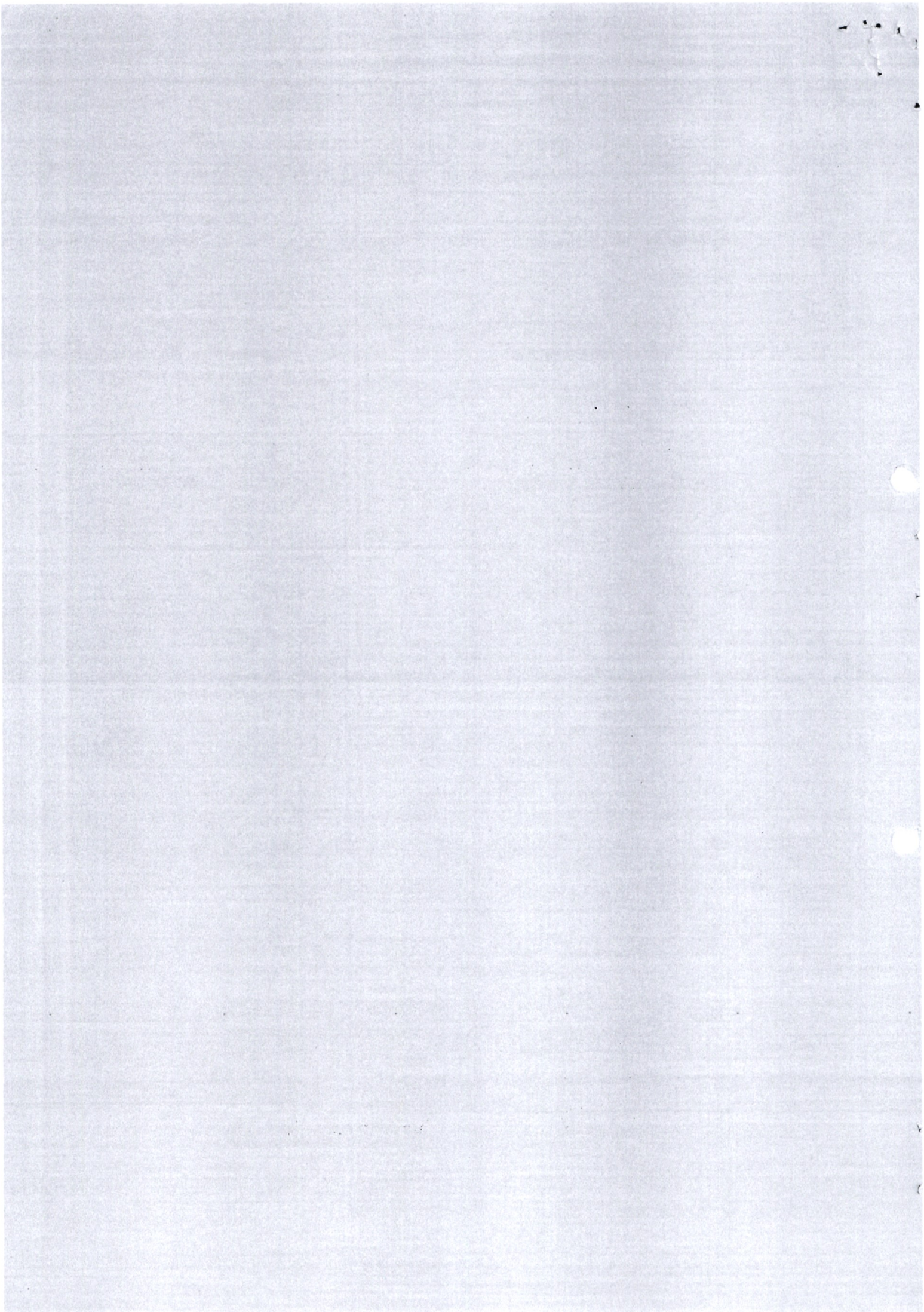
Yours Sincerely

**DR. CHRIS KIPTOO, CBS**  
**PRINCIPAL SECRETARY/THE NATIONAL TREASURY**

**Encls.**  
**Copy to : Cabinet Secretary**  
The National Treasury  
Nairobi

NATIONAL ASSEMBLY  
RECEIVED  
10 MAR 2026  
DEPUTY CLERK S. KIOKO  
P.O. Box 41842 - 00100, NAIROBI

NATIONAL ASSEMBLY  
RECEIVED  
09 MAR 2026  
CLERK'S OFFICE  
Box 41842, NAIROBI





NATIONAL ASSEMBLY  
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10 MAR 2026

DEPUTY CLERK S. KIOKO  
P. O. Box 41842 - 00100, NAIROBI

**THE REPUBLIC OF KENYA**  
**THE NATIONAL TREASURY**

**RESPONSE BY THE NATIONAL TREASURY ON THE REQUEST FOR  
SUBMISSION ON THE PUBLIC PETITION NO. 58 OF 2023  
REGARDING AMENDMENT OF THE ESTATE DUTY ACT**

---

**A. Background**

1. The National Treasury received a request from the National Assembly vide letter Ref. NA/DAA&GPC/PPC/2026/025 dated 23<sup>rd</sup> February 2026 inviting written submissions on the above-mentioned Petition.
2. The National Treasury has reviewed the issues raised in the petition and wishes to provide the following clarification for consideration by the Committee.

**B. The Petition**

3. Public Petition No. 58 of 2023 seeks the amendment of Section 7(3) of the Estate Duty Act (Cap. 483). The petitioners contend that the said provision exempted the estates of His Excellency Mzee Jomo Kenyatta and His Excellency Daniel Toroitich Arap Moi from the payment of estate duty.
4. The petitions further argues that the exemption is inconsistent with the constitutional principles of equality before the law and fairness in taxation and therefore seek the intervention of Parliament to delete Section 7(3) of the Estate Duty Act.

**C. Legal Position**

5. Estate duty was historically imposed in Kenya under the Estate Duty Act (Cap. 483), which provided for the assessment and collection of duty on property passing upon the death of an individual. Section 7(3) of the Act provided for exemption of the estates of His Excellency Mzee Jomo Kenyatta and His Excellency Daniel Toroitich Arap Moi from the payment of estate duty.

09 MAR 2026

6. We Note that estate duty in Kenya was abolished through the enactment of the Estate Duty (Abolition) Act, 1982, following which the levy and collection of estate duty ceased.
7. The exemption referred to in the petition was enacted under the constitutional framework that existed prior to the promulgation of the Constitution of Kenya, 2010. Under the current constitutional dispensation, particularly the principles relating to equality before the law and fairness in taxation, such exemptions would require consideration in light of the constitutional provision that no law may exclude a state officer from payment of tax by reason of the office held.
8. Consequently, estate duty is not imposed under the current tax framework in Kenya and the provision cited in the petition therefore relates to a tax regime that was abolished.

#### **D. Conclusion**

9. In view of the foregoing, the National Treasury submits to the National Assembly as follows:
- a) Estate duty was abolished in Kenya through the Estate Duty (Abolition) Act, 1982 and is not imposed under the current tax framework.
  - b) Consequently, the provision cited in the petition formed part of a tax regime that is no longer operative and the amendment sought in the petition does not arise.

Signed  Date 6/3/26

**DR. CHRIS KIPTOO, CBS**  
**PRINCIPAL SECRETARY/THE NATIONAL TREASURY**



REPUBLIC OF KENYA

OFFICE OF THE ATTORNEY-GENERAL

(1) DAAGA ANNEX 6  
13/10/25

14 OCT 2025

Our Ref. AG/LDD/188/1/81

9th October, 2025

(1) MACHIRA  
Please  
close  
FAA  
14/10/25

**Mr. Samuel Njoroge**  
Clerk of the National Assembly  
Clerk's Chambers, Parliament Building  
P.O. Box 41842-00100  
**NAIROBI**

**RE: REQUEST FOR WRITTEN SUBMISSIONS ON VARIOUS PUBLIC PETITIONS SUBMITTED TO THE NATIONAL ASSEMBLY (PUBLIC PETITION NO. 58 OF 2023 REGARDING AMENDMENT TO THE ESTATE DUTY ACT TO ENTRENCH TAXATION EQUALITY)**

Reference is made to your letter under Ref. NA/DAA&GPC/PPC/2025/015 dated 30<sup>th</sup> September, 2025 and the request for written submissions in respect of Public Petition No. 58 of 2023 regarding amendment to the Estate Duty Act to entrench taxation equality.

We have perused the contents of your letter and accompanying Petition and observe as hereunder:

1. The Estate Duty Act (Cap. 483) commenced on 12th June, 1963. Section 7 of the Act provides that whenever any person dies after the commencement of the Act, a tax known estate duty shall be levied and paid on the estate of the deceased person. Subsection (3) thereof states that section 7 shall not apply to His Excellency Mzee Jomo Kenyatta, nor to His Excellency Daniel Toroitich arap Moi.
2. Subsection (3) was first inserted in the Act vide the Statute Law (Miscellaneous Amendment) Act (No. 10 of 1969) which commenced on the 27th June 1969. The new provision stated:

**(3) This section shall not apply to His Excellency Mzee Jomo Kenyatta, First President and Commander-in- Chief of the Armed Forces of the Republic of Kenya.**

NATIONAL ASSEMBLY  
RECEIVED  
13 OCT 2025  
DEPUTY CLERK  
J.W.N  
P.O. Box 41842 -00100, NAIROBI

SHERIA HOUSE, HARAMBEE AVENUE  
P.O. Box 40112-00100, NAIROBI, KENYA. TEL: +254 20 2227461/2251355/07119445555/0732529995  
E-MAIL: [info\\_statelawoffice@kenya.go.ke](mailto:info_statelawoffice@kenya.go.ke) WEBSITE: [www.attorney-general.go.ke](http://www.attorney-general.go.ke)

DEPARTMENT OF JUSTICE  
CO-OPERATIVE BANK HOUSE, HAILLE SELLASIE AVENUE P.O. Box 56057-00200, Nairobi-Kenya TEL: Nairobi 2224029/ 2240337  
E-MAIL: [legal@justice.go.ke](mailto:legal@justice.go.ke) WEBSITE: [www.justice.go.ke](http://www.justice.go.ke)

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3. Subsection (3) was further amended vide Statute Law (Miscellaneous Amendment) Act (No. 10 of 1981) which commenced on the 5th November, 1981. The amendment stated that subsection (3) be amended by **deleting the words "First President and Commander-in-Chief of the Armed Forces of the Republic of Kenya" and substituting therefor "nor to His Excellency Daniel Toroitich arap Moi".**
4. Section 2 of the Estate Duty (Abolition) Act (No. 10 of 1982), which commenced on the 25th June, 1982, states that **notwithstanding the provisions of the Estate Duty Act (Cap. 483), no estate duty shall be levied or paid on property which passes on the death of any person dying on or after 1st January, 1982.** The proviso to subsection (1) states that **in no case shall estate duty be chargeable more than once on the same share of or interest in any property in respect of the same death.** In our considered view, therefore, estate duty is levied and paid only once on the estate of a deceased person.
5. Article 210(3) of the Constitution states that **no law may exclude or authorise the exclusion of a State officer from payment of tax by reason of the office held by that State officer; or the nature of the work of the State officer.** In our considered view, if section 7(3) of the Estate Duty Act had been in force on the 10th August, 2010, it would have been invalidated by the operation of Article 2(4) which states that **any law, including customary law, that is inconsistent with the Constitution is void to the extent of the inconsistency, and any act or omission in contravention of the Constitution is invalid.**

## CONCLUSION

6. From the foregoing, we find that:
  - (a) section 7 of the Estate Duty Act applied to the estates of all deceased persons between 12th June, 1963 and 27th June, 1969, after which the estate of the First President was excluded from the provisions of that section;
  - (b) the estate of the Second President was excluded from the provisions of that section on the 5th November, 1981; and
  - (c) the Act ceased to apply to the property which passed on the death of any person dying on or after 1st January, 1982, upon the enactment of Estate Duty (Abolition) Act on the 25th June, 1982.
7. The operation of section 7(3) between 27th June, 1969 (when it was inserted in the Act) and 25th June, 1982 (when the Estate Duty (Abolition) Act came into operation), had not been declared to be unconstitutional in terms of Section 3 of the former Constitution which stated, *inter alia*, **that if any other**

**law is inconsistent with the Constitution, the Constitution shall prevail and the other law shall, to the extent of the inconsistency, shall be void.**

8. Consequently, it is our considered view that the Petition has been rendered moot by the enactment of the Estate Duty (Abolition) Act and no further action is required at this point.

We trust that you will be guided accordingly.

  
**DORCAS A. ODUOR SC, OGW, EBS**  
**ATTORNEY-GENERAL**