

URGENT



REPUBLIC OF KENYA
THE NATIONAL TREASURY AND PLANNING

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Finance – Nairobi
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THE NATIONAL TREASURY
P O BOX 30007 – 00100
NAIROBI
KENYA

When Replying Please Quote

Ref. ZZ/TS/GP/30

March 30, 2020

Mr. Michael Sialai, CBS
Clerk of the National Assembly
National Assembly
Parliament Buildings
NAIROBI

Dear *Sialai*

RE: LEGAL NOTICE NO. 35 OF 2020 ON THE REDUCTION OF THE VAT RATE FROM 16% TO 14%

H.E. The President, on 25th March 2020, directed the National Treasury and Planning to reduce the rate for Value Added Tax from 16% to 14% effective 1st April, 2020.

In order to implement the Directive, The National Treasury and Planning issued the Value Added Tax (Amendment of the Rate of Tax) Order, 2020 via Legal Notice number 35 published on 26th March, 2020 in accordance with Section 6 of the Value Added Tax Act, 2013. The Legal Notice seeks to amend Section 5 of the Act to reduce the value added tax rate from 16% to 14%.

How, table this for tabling. DLB - Mr. Doring to advise on 1/3/20

*DLBP
Pse deal. We should see public participation. CNA
4/4/2020*

PARLIAMEN
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY
PAPERS LAY

DATE: 14 APR 2020

(3)

please deal, attach copy of memo forming public participation

RECEIVED
01 APR 2020
CLERK'S OFFICE
P. O. Box 41842, NAIROBI

TABLED BY:
CLERK'S OFFICE

In order to comply with the provisions of the Statutory Instruments Act, 2013, we hereby submit the Value Added Tax (Amendment of the Rate of Tax) Order, 2020 for your necessary action.

Yours




HON. (AMB.) UKUR YATANI, E.G.H
CABINET SECRETARY/THE NATIONAL TREASURY AND PLANNING

Copy to: Hon. Gladys Boss Shollei
Chair Committee on Delegated Legislation
National Assembly
NAIROBI

Justice (Rtd.) P. Kihara Kariuki, E.G.H
Attorney General
State Law Office
NAIROBI

Mr. Kennedy Ogeto, EBS
Solicitor General
State Law Office
NAIROBI.

Principal Secretary
The National Treasury

SPECIAL ISSUE

Kenya Gazette Supplement No. 30

521

26th March, 2020

(Legislative Supplement No. 18)

LEGAL NOTICE No. 35

THE VALUE ADDED TAX ACT, 2013

(No. 35 of 2013)

IN EXERCISE of the powers conferred by Section 6(1) of the Value Added Tax Act, 2013, the Cabinet Secretary for the National Treasury and Planning makes the following Order: —

THE VALUE ADDED TAX (AMENDMENT OF THE RATE OF TAX) ORDER, 2020

1. This Order may be cited as the Value Added Tax (Amendment of the Rate of Tax) Order, 2020.
2. Section 5(2) of the Value Added Tax Act, 2013 is amended in paragraph (b) by deleting the words “sixteen per cent” and substituting therefor the words “fourteen per cent”.
3. This Order shall become effective on the 1st April, 2020.

Made on the 25th March, 2020

UKUR YATANI,

Cabinet Secretary for the National Treasury and Planning.

LEGAL NOTICE NO. 36

THE PUBLIC ORDER ACT

(Cap. 56)

THE PUBLIC ORDER (STATE CURFEW) ORDER, 2020

IN EXERCISE of the powers conferred by section 8 (1) of the Public Order Act, the Cabinet Secretary for Interior and Co-ordination of National Government makes the following Order: —

THE PUBLIC ORDER (STATE CURFEW) ORDER, 2020

1. This Order may be cited as the Public Order (State Curfew) Order, 2020. Citation.
2. This Order shall apply to the entire territory of the Republic of Kenya. Application.
3. This Order shall apply during the hours of darkness between seven o'clock in the evening and five o'clock in the morning with effect from the 27th March, 2020. Curfew period.
4. Under this Order, there shall be no public gatherings, processions or movement either alone or as a group during the period of the curfew. Restrictions.

5 Notwithstanding the provisions of this Order, the Order shall not apply to the services, personnel or workers specified in the Schedule hereto ^{Exemption}

SCHEDULE

- 1 Medical professionals and health workers
- 2 National security, administration and co-ordination of national government officers
- 3 Public health and sanitation officers in the County Governments
- 4 Licensed pharmaceutical companies, pharmacies and drug stores
- 5 Licensed Broadcasters and Media Houses
- 6 Kenya Revenue Authority
- 7 Kenya Airports Authority and Licensed Civil Aviation Service Providers
- 8 Kenya Civil Aviation Authority
- 9 Kenya Airways PLC
- 10 Kenya Ports Authority and Licensed Ports Operators
- 11 Power production and distribution companies
- 12 Water service providers
- 13 Food and farm produce processors, distributors, dealers, wholesalers, retailers and transporters
- 14 Licensed supermarkets, minimarkets and hypermarkets
- 15 Licensed distributors and retailers of petroleum and oil products and lubricants
- 16 Licensed telecommunications operators and service providers
- 17 Licensed banks, financial institutions and payment financial services
- 18 Fire brigade and emergency response services
19. Licensed security firms.
- 20 Postal and Courier services

Made on the 25th March, 2020

FRED MATIANG'I,
*Cabinet Secretary for Interior and
Co-ordination of National Government*

NATIONAL ASSEMBLY
RECEIVED

31 MAR 2020

SPEAKER'S OFFICE
P. O. Box 41842, NAIROBI,

**THE NATIONAL ASSEMBLY
OFFICE OF THE CLERK**

INTERNAL MEMO

TO : SPEAKER OF THE NATIONAL ASSEMBLY
FROM : CLERK OF THE NATIONAL ASSEMBLY
DATE : 31ST MARCH 2020
**SUBJECT : COMMITTAL & PUBLIC PARTICIPATION OF
THE TAX LAWS (AMENDMENTS) BILL, 2020**

Approved.
B
SNA
31/3/2020

The National Assembly is set to consider the Tax Laws (Amendment) Bill, 2020 that seeks to, *inter alia*, actualize part of the legislative aspects proposed by the National Government to cushion the Country against the effects of the Covid-19 Pandemic.

Noting the urgency of the legislative measures, it is envisaged that all the stages of the Bill will be considered in a day. Consequently and due to the exigencies of time and the prevailing emergency, we suggest that, notwithstanding the provisions of Standing Order 127 (*Committal of Bills to Committees and public participation*), public participation for the Bill be undertaken before First Reading. This will ensure that the Departmental Committee on Finance & National Planning receives public views and considers them ahead of the First Reading of the Bill. If approved, the Office of the Clerk of the National Assembly will facilitate the call for and consideration of any memoranda and submissions from the public and other stakeholders before the House convenes to consider the Bill. In turn, this will allow for any proposed amendments to be incorporated in the Order Paper of the particular Sitting Day.

In this regard, this is to request that you invoke the powers of the Speaker under Standing Order No.1 and approve the following-

THAT, upon its publication, the Tax Laws (Amendment) Bill, 2020 shall stand Committed to the Department Committee on Finance & National Planning to facilitate public participation and that any amendments so arising be contained in the Order Paper of the particular sitting Day of the House.



MICHAEL SIALAI, EBS

SPECIAL ISSUE

521

Kenya Gazette Supplement No. 30

26th March, 2020

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1 This Order may be cited as the Value Added Tax (Amendment of the Rate of Tax) Order, 2020

2 Section 5(2) of the Value Added Tax Act, 2013 is amended in paragraph (b) by deleting the words “sixteen per cent” and substituting therefor the words “fourteen per cent”.

3 This Order shall become effective on the 1st April, 2020

Made on the 25th March, 2020

UKUR YATANI,

Cabinet Secretary for the National Treasury and Planning

LEGAL NOTICE No 36

THE PUBLIC ORDER ACT

(Cap 56)

THE PUBLIC ORDER (STATE CURFEW) ORDER, 2020

IN EXERCISE of the powers conferred by section 8(1) of the Public Order Act, and in view of the serious threat posed to national security and public order by the spread of the COVID-19 pandemic, the Cabinet Secretary for Interior and Co-ordination of National Government makes the following Order—

THE PUBLIC ORDER (STATE CURFEW) ORDER, 2020

1. This Order may be cited as the Public Order (State Curfew) Order, 2020 Citation

2. This Order shall apply to the entire territory of the Republic of Kenya. Application

3 This Order shall apply during the hours of darkness between seven o'clock in the evening and five o'clock in the morning with effect from the 27th March, 2020 and shall remain in effect for a period of thirty days thereof. Curfew period

SPECIAL ISSUE

523

Kenya Gazette Supplement No. 31

27th March, 2020

(Legislative Supplement No. 19)

LEGAL NOTICE NO. 37

THE PUBLIC HEALTH ACT

(Cap. 242)

DECLARATION OF FORMIDABLE EPIDEMIC DISEASE

IN EXERCISE of the powers conferred by section 35 of the Public Health Act, the Cabinet Secretary for Health makes the following Order—

THE PUBLIC HEALTH (DECLARATION OF FORMIDABLE DISEASE) ORDER, 2020

1. This Order may be cited as the Public Health (Declaration of Formidable Epidemic Disease) Order, 2020. Citation.

2. The coronavirus disease 2019 is hereby declared to be a formidable epidemic disease. Declaration of formidable disease.

Dated the 2nd March, 2020.

MUTAHI KAGWE,
Cabinet Secretary for Health.