

Approved
2028 DFNA
25/08/2026



REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION – 2026

COMMITTEE ON DELEGATED LEGISLATION

REPORT

ON

THE CONSIDERATION OF THE INCOME TAX (AMENDMENT OF LEGAL NOTICE NO. 15
OF 2021), 2025 (LEGAL NOTICE NO. 191 OF 2025)

AUGUST 2026

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 AUG 2026	
DAY: TUE	
TABLED BY:	HON. SAMUEL CHEPKONGA, MP CHAIRPERSON
CLERK-AT THE-TABLE:	V. WAMBUI

The Directorate of Audit, Appropriations
& General-Purpose Committees
The National Assembly
Parliament Buildings

TABLE OF CONTENTS

LIST OF ABBREVIATIONS AND ACRONYMS.....	ii
LIST OF ANNEXURES	iii
CHAIRPERSON'S FOREWORD.....	iv
I.0 PREFACE.....	I
I.1 Establishment and Mandate of the Committee	I
I.2 Committee Membership.....	3
I.3 Committee Secretariat	5
2.0 CONSIDERATION OF THE INCOME TAX (AMENDMENT OF LEGAL NOTICE NO. 15 OF 2021), 2025 (LEGAL NOTICE NO. 191 OF 2025)	6
2.1 Legal and Constitutional Framework	6
2.2 Objectives and Purpose of the Instrument.....	6
2.3 Policy Background.....	7
2.4 Scrutiny of the Instrument.....	8
3.0 COMMITTEE OBSERVATIONS AND FINDINGS.....	9
3.1 Statutory Timelines.....	9
3.2 Public Participation and Stakeholder Consultation	9
3.3 Consistency with the Empowering Provision.....	9
4.0 COMMITTEE RECOMMENDATION.....	10

LIST OF ABBREVIATIONS AND ACRONYMS

CBS	Chief of the Order of the Burning Spear
DLS	Directorate of Legislative Services
EBS	Elder of the Order of the Burning Spear
EGH	Elder of the Order of the Golden Heart
GoK	Government of Kenya
JICA	Japan International Cooperation Agency
KEMRI	Kenya Medical Research Institute
LN	Legal Notice
MP	Member of Parliament
ODM	Orange Democratic Movement
UDA	United Democratic Alliance
UDM	United Democratic Movement
UPA	United Progressive Alliance
UPIA	United Party of Independent Alliance
WDM–Kenya	Wiper Democratic Movement–Kenya

LIST OF ANNEXURES

- Annexure 1: Minutes of the Committee
- Annexure 2: Adoption List
- Annexure 3: Explanatory Memorandum
- Annexure 4: A copy of the Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025)

CHAIRPERSON'S FOREWORD

The **Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025** was made vide **Legal Notice No. 191 of 2025** pursuant to the powers conferred on the Cabinet Secretary responsible for matters relating to finance by section 13(2) of the Income Tax Act, Cap. 470.

The Legal Notice was published in the *Kenya Gazette* on 26th November 2025. It was received by the Clerk of the National Assembly on 10th February 2026 and laid on the Table of the House on the same day by the Deputy Majority Whip, whereupon it stood committed to the Committee on Delegated Legislation for consideration.

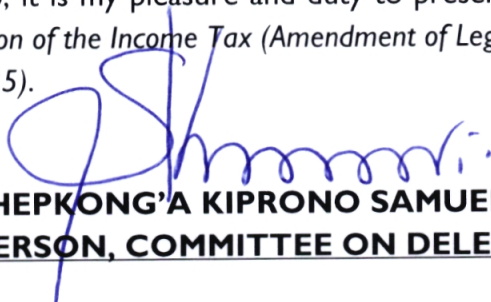
The purpose of the Legal Notice is to amend the Schedule to Legal Notice No. 15 of 2021 by inserting a new item 17, "*The Project for Strengthening Research Capacity for Kenya Medical Research Institute — 2024*", thereby extending to Japanese companies, Japanese consultants and Japanese employees engaged in that project the income tax exemption already available, under the parent Legal Notice, to persons engaged in other bilaterally financed projects between the Government of Kenya and the Government of Japan.

Pursuant to section 16 of the Statutory Instruments Act, which requires the Committee, so far as is practicable, to confer with the regulation-making authority before making its decision, the Committee met officials of the National Treasury on 24th August 2026 to deliberate on the Legal Notice.

Having examined the **Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025)** against the Constitution, the Interpretation and General Provisions Act, Cap. 2, the Income Tax Act, Cap. 470, and the Statutory Instruments Act, Cap. 2A, the Committee resolved to recommend that the House **APPROVES** the **Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025)**

I sincerely thank the Rt. Hon. Speaker and the Office of the Clerk of the National Assembly for the invaluable support accorded to the Committee in the discharge of its mandate. I also thank the Members of the Committee and the Secretariat for their diligence in considering the Legal Notice.

On behalf of the Members of the Committee on Delegated Legislation and pursuant to Standing Order 210, it is my pleasure and duty to present to the House the Committee's *Report on the Consideration of the Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025)*.



HON. CHEPKONG'A KIPRONO SAMUEL, CBS, M.P.
CHAIRPERSON, COMMITTEE ON DELEGATED LEGISLATION.

1.0 PREFACE

1.1 Establishment and Mandate of the Committee

1. The Select Committee on Delegated Legislation is established under **Standing Order No. 210** of the National Assembly Standing Orders and is mandated to consider statutory instruments submitted to Parliament for consideration. The Committee is expected to consider, in respect to any statutory instrument, whether it is in accordance with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written laws.
2. The Committee is mandated to consider, in respect of any statutory instrument, whether it:
 - (a) is in accordance with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written laws;
 - (b) infringes on fundamental rights and freedoms of the public;
 - (c) contains a matter which, in the opinion of the Committee should more properly be dealt with in an Act of Parliament;
 - (d) contains imposition of taxation;
 - (e) directly or indirectly bars the jurisdiction of the Courts;
 - (f) gives retrospective effect to any of the provisions in respect to which the Constitution or the Act does not expressly give any such power;
 - (g) involves expenditure from the Consolidated Fund or other public revenues;
 - (h) is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;
 - (i) appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;
 - (j) appears to have had an unjustifiable delay in its publication or laying before Parliament;
 - (k) makes rights, liberties or obligations unduly dependent upon non-reviewable decisions;
 - (l) makes rights, liberties or obligations unduly dependent on insufficiently defined administrative powers;
 - (m) inappropriately delegates legislative powers;

- (n) imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;
- (o) appears for any reason to infringe on the rule of law;
- (p) inadequately subjects the exercise of legislative power to Parliamentary scrutiny; and
- (q) accords to any other reason that the Committee considers fit to examine.

1.2 Committee Membership

3. The Committee membership comprises –

Chairperson

Hon. Chepkong'a Kiprono Samuel, CBS, M.P.

Ainabkoi Constituency

UDA

Vice-Chairperson

Hon. Githinji Robert Gichimu, M.P.

Gichugu Constituency

UDA

Committee Members

Hon. Mbui Robert, CBS, M.P.

Kathiani Constituency

WDM-Kenya

Hon. (Maj) (Rtd) Dekow Barrow

Mohamed, M.P.

Garissa Township Constituency

UDA

Hon. Julius Lekakeny Ole Sunkuli,

EGH, EBS, M.P.

Kilgoris Constituency

KANU

Hon. Kamene Joyce, M.P

Machakos County

WDM-Kenya

Hon. Dr. Onchoke, Mamwacha

Charles, M.P.

Bonchari Constituency

UPA

Hon. Dr. Kimaiyo, Gideon Kipkoech,

M.P.

Keiyo South Constituency

UDA

Hon. Waithaka, John Machua, M.P.

Kiambu Constituency

UDA

Hon. Chebor, Paul Kibet, M. P

Rongai Constituency

UDA

Hon. Yakub Adow Kuno, M. P

Bura Constituency

UPIA

Hon. (Maj) (Rtd) Abdullahi, Bashir

Sheikh, M.P.

Mandera North Constituency

UDM

Hon. Mwirigi John Paul, M.P.

Igembe South Constituency

UDA

Hon. Odoyo, Jared Okello, M.P.

Nyando Constituency

ODM

Hon. Chepkorir Linet, M.P.

Bomet County

UDA

Hon. Munyoro Joseph Kamau, M.P

Kigumo Constituency

UDA

Hon. Oluoch, Anthony Tom M.P.
Mathare Constituency
ODM

Hon. Lenguris Pauline, M.P.
Samburu County
UDA

Hon. Moses Okoth Omondi M.P.
Ugunja Constituency
ODM

Hon Mnyazi Amina Laura, MP.
Malindi Constituency
ODM

Hon. Mugabe Innocent Maino, M.P.
Likuyani Constituency
ODM

1.3 Committee Secretariat

4. The Secretariat facilitating the Committee comprises –

Ms. Wanjiru Mwaura
Principal Clerk Assistant I, HOD – Team Leader

Mr. Brian Langwech
Clerk Assistant III

Mr. Dima Dima
Deputy Director-DLS

Mr. Peter Barasa
Legal Counsel II

Ms. Grace Odedere
Clerk Assistant III

Ms. Elsy Jerop
Legal Counsel II

Ms. Angela Musau
Legal Counsel II

Mr. Yakub Ahmed
Media Relations Officer

Ms. Brenda Michira
Research Officer III

Mr. Cosmas Akhonya
Serjeant at Arms

Mr. Rodgers Kilungya
Hansard Reporter

2.0 CONSIDERATION OF THE INCOME TAX (AMENDMENT OF LEGAL NOTICE NO. 15 OF 2021), 2025 (LEGAL NOTICE NO. 191 OF 2025)

2.1 Legal and Constitutional Framework

5. The Committee's scrutiny of Legal Notice No. 191 of 2025 was undertaken within the following legal and constitutional framework —
- (a) **Article 94(5) and (6) of the Constitution**, which confines the making of provisions having the force of law to Parliament, save where authority is expressly delegated by the Constitution or by legislation, and requires that any Act conferring such delegated authority specify the purpose, objectives, limits, nature and scope of the law that may be made under it;
 - (b) **Article 210(1) and (2) of the Constitution**, which provides that no tax or licensing fee may be imposed, waived or varied except as provided by legislation, and that where legislation permits the waiver of a tax, a public record of each waiver and the reasons therefor must be maintained and reported to the Auditor-General;
 - (c) **Articles 10(2)(a) and 118(1)(b) of the Constitution**, which establish participation of the people as a national value and oblige Parliament to facilitate public participation and involvement in its legislative and other business, including the business of its committees;
 - (d) **Sections 5, 11, 12, 13, 14, 15, 16, 18 and 19 of the Statutory Instruments Act (Cap. 2A)**, which respectively govern consultation with persons likely to be affected (s.5), the transmission and tabling of statutory instruments (s.11), automatic referral to the Committee (s.12), the criteria for scrutiny (s.13), permissible exemptions from scrutiny (s.14), the timelines and content of the Committee's report (s.15), the requirement to confer with the regulation-making authority (s.16), and the consequences and procedure of annulment and revocation (ss.18–19);
 - (e) **The Interpretation and General Provisions Act (Cap. 2)**, to the extent that it supplies general rules for the construction and operation of subsidiary legislation not otherwise displaced by the Statutory Instruments Act; and
 - (f) **Section 13(2) of the Income Tax Act (Cap. 470)**, the parent empowering provision, which authorizes the Cabinet Secretary responsible for finance, by notice in the Gazette, to exempt from tax any income or class of income accrued in or derived from Kenya, and to vary or withdraw such exemption.

2.2 Objectives and Purpose of the Instrument

6. Legal Notice No. 15 of 2021, published on 5th March 2021 and made pursuant to section 13(2) of the Income Tax Act, exempted from income tax the income accrued in or derived from Kenya by Japanese companies, Japanese consultants and Japanese employees engaged

Committee on Delegated Legislation: Report on the Consideration of the Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025)

in sixteen (16) specified projects financed under bilateral Financing Agreements between the Government of Kenya and the Government of Japan, to the extent specified in the respective agreements.

7. The Project for Strengthening Research Capacity for the Kenya Medical Research Institute (KEMRI), financed by the Government of Japan through JICA, was not among the sixteen projects listed in the original Schedule to Legal Notice No. 15 of 2021.
8. Legal Notice No. 191 of 2025 seeks to amend the Schedule to Legal Notice No. 15 of 2021 by inserting, immediately after item 16, a new item 17 *“The Project for Strengthening Research Capacity for Kenya Medical Research Institute — 2024”*, thereby extending the existing income tax exemption to Japanese companies, Japanese consultants and Japanese employees engaged in the implementation of that project.
9. The objectives of Legal Notice No. 191 of 2025 are —
 - (a) to align the tax treatment of the KEMRI research-capacity project with Kenya’s bilateral cooperation commitments to the Government of Japan;
 - (b) to facilitate the effective implementation of the Project for Strengthening Research Capacity for KEMRI, which is material to national health research, disease surveillance and evidence-based health policy formulation;
 - (c) to enhance technical cooperation, skills transfer and institutional capacity-building within KEMRI under the JICA-supported programme; and
 - (d) to secure consistency and parity in the tax treatment of Japanese nationals engaged in the other JICA-financed projects already listed in the Schedule to Legal Notice No. 15 of 2021.

2.3 Policy Background

10. The amendment is administrative in character. It does not alter the operative clause, rate, conditions or duration of the exemption regime established under Legal Notice No. 15 of 2021, but enlarges the class of qualifying projects by a single entry. The exemption remains, in each case, limited to the extent specified in the corresponding bilateral Financing Agreement.
11. The National Treasury, as the regulation-making authority, explained that the omission of the KEMRI project from the original 2021 Schedule was attributable to the fact that the Financing Agreement for that project was concluded on 26th April, 2024, after Legal Notice No. 15 of 2021 had been gazetted, and that the present amendment was therefore necessary to bring the project within the exemption framework.

2.4 Scrutiny of the Instrument

12. The Committee examined the Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 against the Constitution of Kenya, 2010, and in particular Articles 10, 94, 118 and 210; the Interpretation and General Provisions Act (Cap. 2); the Income Tax Act (Cap. 470), including section 13(2) and the First Schedule; and the Statutory Instruments Act (Cap. 2A), including the scrutiny criteria in section 13 and the procedural safeguards in sections 11, 15 and 16.
13. In accordance with section 16 of the Statutory Instruments Act, which requires the Committee, so far as is practicable, to confer with the regulation-making authority before making its decision, the Committee met officials of the National Treasury on 24th August 2026 to deliberate on the objectives and legal basis of the Legal Notice.

3.0 COMMITTEE OBSERVATIONS AND FINDINGS

14. Having examined the Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025), and having heard the National Treasury, the Committee makes the following observations —

3.1 Statutory Timelines

15. The Legal Notice was published in the *Kenya Gazette* on 26th November 2025. It was received by the Clerk of the National Assembly and laid on the Table of the House on 10th February 2026 within the seven (7) sitting-day transmission period prescribed under section 11(1) of the Statutory Instruments Act, and thereupon stood referred to the Committee under section 12(1) of the Act and Standing Order 210(2).

3.2 Public Participation and Stakeholder Consultation

16. Articles 10(2)(a) and 118(1)(b) of the Constitution, read together with section 5 of the Statutory Instruments Act, require the regulation-making authority and, in turn, the Committee, to facilitate public participation and consultation with stakeholders and persons likely to be affected before a statutory instrument is finalized or approved.
17. The Committee observed that no public participation exercise was undertaken specifically in respect of Legal Notice No. 191 of 2025, on the basis that the amendment is administrative in nature and was merely seeking to extend an existing exemption regime to one further project on terms identical to those already approved for sixteen other projects under Legal Notice No. 15 of 2021.
18. The Committee observes that the Legal Notice solely amends the Schedule to Legal Notice No. 15 of 2021 by adding one additional project to an existing, previously scrutinized tax-exemption framework, and does not purport to create any new exemption category, alter the rate or duration of the exemption, or affect the rights of any third party outside the class already contemplated by the principal instrument.

3.3 Consistency with the Empowering Provision

19. The Committee finds that Legal Notice No. 191 of 2025 is made pursuant to section 13(2) of the Income Tax Act, which expressly empowers the Cabinet Secretary to exempt, vary or withdraw the exemption of income by notice in the Gazette.

4.0 COMMITTEE RECOMMENDATION

20. Having examined the Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025) against the Constitution, the Interpretation and General Provisions Act (Cap. 2), the Income Tax Act (Cap. 470) and the Statutory Instruments Act (Cap. 2A), the **Committee recommends that the House APPROVES the Income Tax (Amendment of Legal Notice No. 15 of 2021), 2025 (Legal Notice No. 191 of 2025).**

Signed  Date 25/08/2026

HON. CHEPKONG'A KIPRONO SAMUEL, CBS, M.P.
(CHAIRPERSON)
COMMITTEE ON DELEGATED LEGISLATION

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 AUG 2026	
DAY: TUE	
TABLED BY:	HON. SAMUEL CHEPKONG'A, MP CHAIRPERSON
CLERK-AT THE-TABLE:	V. WAMBUI

(a) to the Cabinet Secretary responsible for matters relating to wildlife conservation; and

(b) to the Auditor-General to be audited and reported on in accordance with the Public Audit Act.

Cap. 412C.

(3) Upon approval under sub-regulation (2) (a), the Administrator shall submit the final financial and non-financial statements to the Cabinet Secretary.

32. The Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2023, are revoked.

Revocation.
L.N. 220/2023.

Made on the 11th November, 2025.

JOHN MBADI NG'ONGO,
Cabinet Secretary for the National Treasury.

LEGAL NOTICE NO. 191

THE INCOME TAX ACT

(Cap. 470)

AMENDMENT OF LEGAL NOTICE NO. 15 OF 2021

IN EXERCISE of the powers conferred by section 13(2) of the Income Tax Act, the Cabinet Secretary for the National Treasury amends the Schedule to Legal Notice No. 15 of 2021 published on the 26th February, 2021, by adding the following item immediately after item 16—

S/No.	Agreement	Date
17.	The Project for Strengthening Research Capacity for Kenya Medical Research Institute	2024

Dated the 10th November, 2025.

JOHN MBADI NG'ONGO,
*Cabinet Secretary for the
National Treasury.*

EXPLANATORY MEMORANDUM TO THE INCOME TAX ACT (Cap. 470) AMENDMENT OF LEGAL NOTICE NO. 15 OF 2021

LEGAL NOTICE NO. 191, KENYA GAZETTE SUPPLEMENT NO. 203 OF 2025, (LEGISLATIVE SUPPLEMENT NO. 100) OF 26TH NOVEMBER 2025

PART I

Name of Statutory Instrument	: Income Tax Act Cap. 470 Amendment of Legal Notice No. 15 Of 2021
Name of Parent Act Enacted Pursuant to	: Income Tax Act Cap. 470 : Section 13(2) of the Income Tax Act Cap. 470
Name of the Ministry/Department Gazetted on	: The National Treasury : Gazetted on 10th November, 2025 and Published on 26th November, 2025

PART II

1.0 Purpose of the Memorandum

1. The purpose of this Memorandum is to submit **Legal Notice No. 191 of 2025**, Kenya Gazette Supplement No. 203 of 2025, (Legislative Supplement No. 100) of 26th November 2025 for tabling in the National Assembly in accordance with the Constitution of Kenya, 2010, and the provisions of Section 11 of the Statutory Instruments Act, 2013.

2. The Legal Notice amends **Legal Notice No. 15 Of 2021** in line with the provisions of section 13(2) of Income Tax Act Cap 470.

2.0 Legislative Context

Article **210(1)** of the Constitution of Kenya, 2010 provides that no tax or licensing fee may be imposed, waived, or varied except as provided by legislation.

1. Section **13(2)** of the Income Tax Act Cap. 470 empowers the Cabinet Secretary responsible for matters relating to finance to exempt specified income from tax, subject to Parliamentary oversight.
2. **Legal Notice No. 15 of 2021** was issued to grant income tax exemptions to Japanese Nationals implementing specified projects funded by the Government of Japan through the Japan International Cooperation Agency (JICA).
3. The **Project for Strengthening Research Capacity of the Kenya Medical Research Institute (KEMRI)**, implemented with the support of the Government of Japan through JICA, was not included in the list of projects under Legal Notice No. 15 of 2021.

3.0 Policy Background

Legal Notice No. 191 of 2025 amends **Legal Notice No. 15 of 2021** by including **the Project for Strengthening Research Capacity of KEMRI** among the projects whose Japanese Nationals are exempt from income tax.

1. The Legal Notice provides for exemption of income earned by Japanese Nationals engaged in the implementation of the project, in line with the bilateral cooperation framework between the Government of Kenya and the Government of Japan.
2. The amendment ensures parity and consistency in the tax treatment of Japanese experts implementing JICA-supported projects in Kenya.

4.0 Justification

The issuance of Legal Notice No. 191 of 2025 is justified on the following grounds:

1. To align Kenya's tax framework with commitments under bilateral cooperation arrangements between the Government of Kenya and the Government of Japan;
2. To facilitate effective implementation of the **Project for Strengthening Research Capacity of KEMRI**, which is critical

to improving national health research, disease surveillance, and evidence-based policy formulation;

3. To enhance technical cooperation, skills transfer, and institutional capacity within KEMRI; and
4. To ensure consistency with existing tax exemptions granted to Japanese Nationals implementing other JICA-funded projects.

5.0 Financial Implications

The tax exemption provided under Legal Notice No. 191 of 2025 is expected to result in minimal revenue forgone, given the limited number of Japanese nationals involved in the project. The long-term socio-economic benefits arising from strengthened health research capacity are anticipated to outweigh the short-term revenue implications.

6.0 Consultations

In accordance with the Statutory Instruments Act, 2013, no stakeholder consultations were undertaken in the preparation of **Legal Notice No. 191 of 2025**, as the amendment is administrative in nature and does not impose new obligations, costs, or regulatory requirements on the public. The Legal Notice solely amends **Legal Notice No. 15 of 2021** to include an additional project under an existing tax exemption framework.

7.0 Monitoring and Review

The Legal Notice will be implemented by the Kenya Revenue Authority and will be operational from the date of publication in the Kenya Gazette.

8.0 Request to the National Assembly

The National Treasury respectfully requests the National Assembly to:

1. Receive and table Legal Notice No. 191 of 2025; and
2. Note and approve the amendment to Legal Notice No. 15 of 2021

9.0 Contacts

Cabinet Secretary
The National Treasury and Economic Planning
P. O. Box 30007-00100
NAIROBI

**MINUTES OF THE 39TH SITTING OF THE COMMITTEE ON DELEGATED
LEGISLATION HELD ON FRIDAY, 21ST AUGUST, 2026 AT HILTON GARDEN
INN, NAIROBI AT 9.00 A.M.**

PRESENT

1. The Hon. Samuel Kiprono Chepkong'a, CBS, M.P. — Chairperson
2. The Hon. Julius Lekakeny Ole Sunkuli, EGH, EBS, M.P.
3. The Hon. Robert Mbui, CBS, M.P.
4. The Hon. Anthony Oluoch, M.P.
5. The Hon. Jared Okello Odoyo, M.P.
6. The Hon. Maj. (Rtd.) Dekow Barrow Mohamed, M.P.
7. The Hon. Pauline Lenguris, M.P.
8. The Hon. (Dr.) Gideon Kipkoech Kimaiyo, M.P.
9. The Hon. Joseph Kamau Munyoro, M.P.
10. The Hon. Moses Okoth Omondi, M.P.

APOLOGIES

1. The Hon. Robert Gichimu Githinji, M.P. — Vice-Chairperson
2. The Hon. (Dr.) Charles Onchoke Mamwacha, M.P.
3. The Hon. John Machua Waithaka, M.P.
4. The Hon. John Paul Mwirigi, M.P.
5. The Hon. Paul Chebor, M.P.
6. The Hon. Laura Amina Mnyazi, M.P.
7. The Hon. Linet Chepkorir, M.P.
8. The Hon. Innocent Mugabe, M.P.
9. The Hon. Maj. (Rtd.) Abdullahi Bashir Sheikh, M.P.
10. The Hon. Yakub Adow Kuno, M.P.
11. The Hon. Joyce Kamene, M.P.

IN ATTENDANCE

SECRETARIAT

1. Ms. Wanjiru Mwaura — Principal Clerk Assistant I, Head of Department
2. Mr. Wilson Dima Dima — Deputy Director, Directorate of Legal Services
3. Mr. Brian Langwech — Clerk Assistant III
4. Ms. Grace Odedere — Clerk Assistant III

5. Ms. Brendah Michira — Research Officer III

MINISTRY OF INTERIOR AND NATIONAL ADMINISTRATION

1. Mr. Jacob N. Narengo — Principal Administrative Secretary, Internal Security
2. Mr. Naftary Rono — Director-General/Chief Executive Officer, Financial Reporting Centre
3. Mr. Thomas E. Sakah — Senior Internal Security Officer
4. Mr. Kenneth Kiathe — Under Secretary, Internal Security
5. Mr. James Manyara — Legal Counsel, Financial Reporting Centre
6. Ms. Maureen Bargoria — Compliance and Regulation Officer
7. Mr. Roger Vincent — Legal/ HOD, Financial Reporting Centre
8. Mr. Kepha Onyiso — Deputy County Security Coordinator
9. Mr. Opara Cedric — Legal Officer, Interior

KENYA MEDICAL RESEARCH INSTITUTE

1. Prof. Elijah Maritim Songok — Chief Executive Officer, Kenya Medical Research Institute

AGENDA

1. Prayers;
2. Preliminaries;
3. Adoption of the Agenda;
4. Confirmation of Minutes;
5. Matters arising;
6. **Meeting with the Cabinet Secretary, Ministry of Interior and National Administration, regarding the Prevention of Terrorism (Implementation of the United Nations Security Council Resolutions on Suppression of Terrorism) Regulations, 2026;**
7. **Consideration of the Income Tax Act (Cap. 470) — Amendment of Legal Notice No. 15 of 2021;**
8. Any Other Business; and
9. Adjournment.

MIN. DAA&GPC/CDL/211/2026: PRELIMINARIES

The Chairperson called the meeting to order at 9.10 a.m., after which he said a word of prayer. He thereafter welcomed all present to the meeting, which was followed by a round of introductions.

MIN. DAA&GPC/CDL/212/2026: ADOPTION OF THE AGENDA

The Agenda of the meeting was adopted, having been proposed by the Hon. Moses Okoth Omondi, M.P. and seconded by the Hon. Julius Lekakeny Ole Sunkuli, EGH, EBS, M.P.

MIN. DAA&GPC/CDL/213/2026: CONFIRMATION OF MINUTES

Consideration of this Agenda item was deferred to the next sitting of the Committee.

**MIN. DAA&GPC/CDL/214/2026: MEETING WITH THE CABINET SECRETARY,
MINISTRY OF INTERIOR AND NATIONAL
ADMINISTRATION, REGARDING THE
PREVENTION OF TERRORISM
(IMPLEMENTATION OF THE UNITED
NATIONS SECURITY COUNCIL RESOLUTIONS
ON SUPPRESSION OF TERRORISM)
REGULATIONS, 2026**

The Principal Administrative Secretary, Internal Security, Mr. Jacob N. Narengo, representing the Cabinet Secretary, Ministry of Interior and National Administration, appeared before the Committee and briefed it on the Prevention of Terrorism (Implementation of the United Nations Security Council Resolutions on Suppression of Terrorism) Regulations, 2026 as follows —

1. Part I provides for the preliminary provisions, comprising the citation, the interpretation, the objects of the Regulations, the application of the Regulations and the implementation of targeted financial sanctions.
2. Part II provides for the implementation of Resolution 1267 and Resolution 1988, comprising the circulation of the sanctions list, the authority to act, the actions to be taken on circulation of the sanctions list, the implementation timeframe for Resolution 1267, reporting on actions taken, proposals for listing under Resolution 1267 or Resolution 1988, access to frozen funds or other assets, applications for de-listing under Resolution 1267 or Resolution 1988, and false positives under Resolution 1267 or Resolution 1988.
3. Part III provides for the implementation of Resolution 1373, comprising designation under Resolution 1373, circulation of designations under Resolution 1373, actions to be taken upon circulation under Resolution 1373, notification of designation under Resolution 1373, the implementation timeframe under Resolution 1373, requests to another country, third party requests, domestic lists, applications for review of designation under Resolution 1373, de-listing from the domestic list, authorisation to access funds frozen pursuant to listing on the domestic list, third party claims, and false positives.

4. Part IV provides for restrictions on travel, dealings in arms and other prohibitions, comprising the entry of a designated person into Kenya, the prohibition of transactions with designated persons in relation to arms, and the prohibition of the carriage of arms to a designated person.
5. Part V provides for general provisions, comprising penalty provisions, notices by the Committee, protection from liability, internal procedures, on-going monitoring of transactions, internal review and appeals, and the revocation of Legal Notice No. 152 of 2023.
6. The Schedule provides for the address for de-listing requests.
7. Upon deliberations, the Committee observed that —
 - i. regulation 6(2)(e) and (f) refer to "a person authorised" without identifying the person, the authorising authority or the scope of the authorisation, and the provision should therefore be amended to specify the person contemplated and the procedure for granting the authorisation;
 - ii. regulation 8(1)(b) does not expressly prohibit funds, property, economic resources or financial services from being made available, directly or indirectly, to or for the benefit of a designated person or entity. The prohibition should be expressly provided for in accordance with section 30G of the Prevention of Terrorism Act (Cap. 59B);
 - iii. regulation 8(2) is open-ended, and the phrase "unless otherwise provided" is vague and does not identify the circumstances or the authority under which an exception may be granted, which may result in the inappropriate delegation of legislative power contrary to section 13(m) of the Statutory Instruments Act (Cap. 2A); the responsible authority should therefore be expressly prescribed;
 - iv. the Regulations should expressly incorporate the applicable United Nations Security Council Resolutions relating to access to frozen funds, including the exemptions for basic and extraordinary expenses and for humanitarian assistance, as a general reference to the United Nations Security Council resolutions is insufficient to provide certainty regarding the scope, conditions and procedure for applying the exemptions;
 - v. regulation 9 requires the measures contemplated under regulations 6 and 8 to be implemented "without delay" but does not provide corresponding timelines for notifying affected persons or for facilitating the prompt review or correction of an erroneous decision, and the requirement for immediate implementation should be accompanied by equally prompt procedural safeguards and access to justice;
 - vi. regulation 11(2)(a) refers to procedures that include the use of standard forms, yet the prescribed forms have not been provided; the forms should be included in

- a Schedule to the Regulations to promote consistency, certainty and ease of implementation;
- vii. regulation 12 does not clearly distinguish between authorised access to frozen funds while a person remains designated and the unfreezing of funds following de-listing, and the regulation should expressly prohibit access to frozen funds except in clearly prescribed circumstances and should exhaustively set out the applicable exemptions and approval procedures;
 - viii. regulation 13(3)(d), which provides for de-listing following the death of a designated person, does not adequately address the treatment of that person's frozen property, and de-listing on account of death should not automatically result in the release of the property to beneficiaries; the Regulations should provide for verification of the death, the identification and screening of the beneficiaries, the determination of the source and ownership of the property, and safeguards against the property being transferred to another designated person or entity;
 - ix. regulation 33 protects actions undertaken in good faith but does not provide an objective standard for determining good faith, and the regulation should prescribe clear criteria, including reasonable belief, due diligence and compliance with the Act and the Regulations, and should not protect conduct involving bad faith, abuse of power, fraud, wilful default or gross negligence; and
 - x. regulation 37 provides for review and appeal to the High Court but does not expressly require the affected person to be notified in writing of the decision and the reasons for it, and the regulation should require every decision to be communicated in writing, accompanied by reasons and information regarding the available review or appeal procedure and the applicable timelines.
8. In view of the foregoing deliberations, the Committee recommended that the regulation-making authority incorporates the comments of the Committee into the Regulations and proceeds with their publication.

MIN. DAA&GPC/CDL/215/2026: CONSIDERATION OF THE INCOME TAX ACT (CAP. 470) — AMENDMENT OF LEGAL NOTICE NO. 15 OF 2021

The Chief Executive Officer, Kenya Medical Research Institute, Prof. Elijah Maritim Songok, appeared before the Committee and briefed it on the Income Tax Act (Cap. 470) (Amendment of Legal Notice No. 15 of 2021) (Legal Notice No. 191 of 2025) as follows —

- 1. In exercise of the powers conferred by section 13(2) of the Income Tax Act (Cap. 470), the Cabinet Secretary for the National Treasury and Economic Planning amended the Schedule to Legal Notice No. 15 of 2021, published on 26th February, 2021, by inserting a new item immediately after item 16.
- 2. Upon deliberations, the Committee observed that —

- i. the Income Tax Act (Cap. 470) - Amendment of Legal Notice No. 15 of 2021 was made vide Legal Notice No. 191 of 2025 pursuant to the powers conferred on the Cabinet Secretary for the National Treasury and Economic Planning under section 13(2) of the Income Tax Act (Cap. 470), and it is therefore a statutory instrument within the meaning of section 2 of the Statutory Instruments Act (Cap. 2A);
 - ii. the Legal Notice was published in the Gazette on 26th November, 2025 vide Legal Notice No. 191 of 2025, submitted to the Clerk of the National Assembly on 10th February, 2026 and laid on the Table of the House on 10th February, 2026, and was therefore within the requisite statutory timelines prescribed by section 11(1) of the Statutory Instruments Act (Cap. 2A);
 - iii. no stakeholder engagement was undertaken in the preparation of Legal Notice No. 191 of 2025, the amendment being administrative in nature and not imposing any new obligations, costs or regulatory requirements on the public;
 - iv. the Legal Notice solely amends Legal Notice No. 15 of 2021 to include an additional project under an existing tax exemption framework; and
 - v. the Legal Notice is accompanied by a detailed explanatory memorandum which provides for the purpose of the Legal Notice, the legislative context, the policy background, the public consultation outcome, performance monitoring and evaluation, and the contact person at the Ministry.
3. In view of the foregoing findings, the Committee resolved to APPROVE the Income Tax Act (Cap. 470) (Amendment of Legal Notice No. 15 of 2021) (Legal Notice No. 191 of 2025), having been proposed by the Hon. Julius Lekakeny Ole Sunkuli, EGH, EBS, M.P. and seconded by the Hon. Moses Okoth Omondi, M.P.

MIN. DAA&GPC/CDL/216/2026: ANY OTHER BUSINESS

There was no deliberation under this Agenda item.

MIN. DAA&GPC/CDL/217/2026: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.10 p.m. The next sitting of the Committee would be held on Tuesday, 25th August, 2026.

SIGNED:

DATE: 26/08/2026

THE HON. SAMUEL KIPRONO CHEPKONG'A, CBS, M.P.
CHAIRPERSON, COMMITTEE ON DELEGATED LEGISLATION



THIRTEENTH PARLIAMENT – FIFTH SESSION – 2026
DIRECTORATE OF AUDIT, APPROPRIATIONS & GENERAL-PURPOSE
COMMITTEES
COMMITTEE ON DELEGATED LEGISLATION

ADOPTION LIST

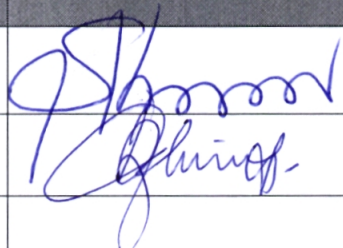
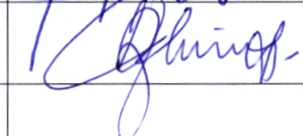
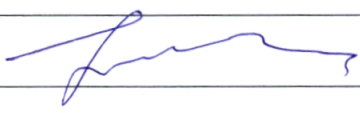
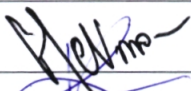
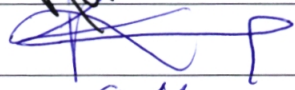
Date: 21/08/2026

Venue: HILTON GARDEN INN MACHAKOS

Time Started: _____

Time ended: _____

Agenda: CONSIDERATION OF THE INCOME TAX (AMENDMENT OF LEGAL NOTICE 15 OF 2021), 2025

NO.	NAME	SIGNATURE
1.	The Hon. Chepkong'a Kiprono Samuel, CBS, M.P, Chairperson	
2.	The Hon. Githinji, Robert Gichumi, M.P. Vice-Chairperson	
3.	The Hon. Mbui, Robert, CBS, M.P.	
4.	The Hon. Sunkuli Julius Lekakeny, EGH, EBS, MP	
5.	The Hon. Maj. (Rtd) Abdullahi Bashir Sheikh, M.P.	
6.	The Hon. Mwirigi, John Paul, M.P.	
7.	The Hon. Kamene, Joyce, M.P.	
8.	The Hon. Omondi, Moses Okoth M.P.	
9.	The Hon. Odoyo, Jared Okello, M.P.	
10.	The Hon. Anthony, Oluoch, M.P.	
11.	The Hon. Maj. (Rtd.) Dekow Barrow Mohamed, M.P.	
12.	The Hon. Munyoro, Joseph Kamau, M.P.	
13.	The Hon. (Dr.) Kimaiyo, Gideon Kipkoech, M.P.	
14.	The Hon. Waithaka, John Machua, M.P.	

NO.	NAME	SIGNATURE
15.	The Hon. Chepkorir, Linet, M.P.	
16.	The Hon. Chebor, Paul, M.P.	
17.	The Hon. Lenguris, Pauline, M.P.	
18.	The Hon. (Dr.) Mamwacha Onchoke Charles, M.P.	
19.	The Hon. Yakub, Adow Kuno, M.P.	
20.	The Hon. Mnyazi, Amina Laura, M.P.	
21.	The Hon. Mugabe, Innocent Maino, M.P.	