

To: The National Assembly of Kenya Subject: Submission Rejecting the Finance Bill 2025

Dear Members of Parliament,

I am writing to express my strong opposition to the Finance Bill 2025, as it introduces provisions that directly violate citizens' rights, undermine privacy, and impose undue economic burdens on individuals and businesses.

1. Violation of Privacy Rights

The bill seeks to repeal Section 59A (1B) of the Tax Procedures Act, which currently safeguards businesses and individuals from the forced disclosure of personal and financial data by the Kenya Revenue Authority (KRA). Removing this safeguard would grant unrestricted access to sensitive business and taxpayer information, violating Article 31 of the Constitution, which guarantees the right to privacy.

2. Suppression of Business & Economic Freedoms

The bill proposes compelled disclosure of confidential financial records, which could lead to intellectual property risks and misuse of corporate data. The removal of protections against such disclosures discourages entrepreneurship, damages investor confidence, and creates an environment of economic insecurity.

3. Unreasonable Tax Burdens

Several tax provisions in the bill will result in higher living costs:

Expansion of Significant Economic Presence Tax may raise costs for digital services, making education, work tools, and communication platforms less accessible.

Excise Duty on Non-Resident Digital Services threatens the affordability of international platforms relied upon by businesses and individuals.

Removal of VAT exemptions on pharmaceuticals & medical products will significantly increase healthcare costs, burdening already struggling citizens.

Excise duties on imported food items such as onions, eggs, and potatoes could contribute to food shortages and higher consumer prices.

Conclusion & Call to Action

The Finance Bill 2025 in its current form violates constitutional freedoms, burdens businesses and consumers, and restricts democratic space. I urge Parliament to reject this bill and instead introduce fiscal policies that uphold transparency, privacy protections, and economic fairness.

Kenya's democracy thrives on public participation, accountability, and respect for fundamental rights. The passage of this bill without significant revision would undermine these values.

I call upon lawmakers to listen to the voices of citizens and ensure that taxation and economic policies align with the principles of justice, fairness, and constitutional integrity.

Sincerely, Delinah Mijide