



May 28, 2024.

Departmental Committee on Finance and National Planning  
Office of the Clerk of the National Assembly,  
1st Floor, Main Parliament Buildings,  
**Nairobi.**

**cna@parliament.go.ke**

Dear Sir,

**RE: Memorandum on The Finance Bill, 2024 (National Assembly Bills No. 30 of 2024).**

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Greetings from KICTANet.

KICTANet is a multistakeholder think tank for ICT policy and regulation. Its guiding philosophy encourages synergies for ICT policy-related activities and initiatives. KICTANet's overall mission is to promote an enabling environment in the ICT sector that is robust, open, accessible, and rights-based. Its strategic objectives during 2022 - 2024 are effective multi stakeholder participation; promoting an enabling environment; building capacities and empowered communities; and institutional strengthening.

We submit this memorandum in response to the request for contributions and call for public participation of the Finance Bill, 2024 which contains proposals relating to revenue-raising measures, including liability and collection of taxes. We have included herein a matrix presentation that captures our concerns and highlights our proposals on relevant provisions of the Finance Bill, 2024 for your review and consideration.

We would be glad to provide further input and perspectives on our suggestions and recommendations, as and when required. We look forward to your response.

Sincerely,

Grace Githaiga,  
**Convener, KICTANet**

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**MATRIX PRESENTATION OF DETAILED PROPOSALS ON THE FINANCE BILL, 2024.**

Clause No.	Proposed Statute for Amendment	The Provision in the Finance Bill, 2024.	Issue	Impact	Proposed Amendment
63	The Data Protection Act	The Bill seeks to amend section 51 of the Data Protection Act (Cap. 411C) to provide for the exemption of the processing of personal data that relates to the assessment, enforcement or collection of any tax or duty from the provisions of the Data Protection Act.	<p>This proposed amendment aims to exempt KRA from the ambit of the Data Protection Act, 2019 and grant it unsupervised, unchecked and unfettered access to personal data, beyond the scope necessary for tax compliance. The Data Protection Act provides for autonomy of the data subject over their data. It defines what constitutes consent, and makes the requirement of consent mandatory. This potentially addresses situations where personal data is collected arbitrarily and without the explicit consent of users.</p> <p>The provision contravenes Article 24 of the Constitution of Kenya<sup>1</sup> that provides for the principles of necessity and proportionality,</p>	<p>There is significant danger of exempting KRA as proposed. These risks include:</p> <p>a) <b>Violation of privacy rights:</b> the absence of rules as a result of the exemption could increase the risk of abuse and misuse of taxpayer data by KRA officials, due to the unfettered and unsupervised access, and data subjects could be subjected to excessive and arbitrary surveillance by the KRA.</p> <p>b) <b>Chilling effect on investment:</b> tax payers could explore alternative methods of keeping records and investors will be discouraged from investing in a country with weak and unpredictable data protection laws.</p> <p>c) <b>Reduced confidence in the justice system:</b> the exemption despite the</p>	<ol style="list-style-type: none"> <li>1. We strongly oppose the proposed amendment to the Data Protection Act.</li> <li>2. We also propose the repeal of section 51(2)(b) of the Data Protection Act, as it is unconstitutional.</li> </ol>

<sup>1</sup> Constitution of Kenya 2010, A. 24

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			<p><a href="#">Limitation of rights and fundamental freedoms - Kenya Law Reform Commission (KLRC)</a>, that must be adhered to in order to limit constitutionally guaranteed rights such as the right to privacy under Article 31 of the Constitution of Kenya.<sup>2</sup></p> <p>More importantly, the powers and procedures for search and seizure already exist in multiple statutes. These include section 118 and 121 Criminal Procedure Code, section 180 Evidence Act, section 89 Kenya Information and Communications Act and section 60 of the Tax Procedures Act. Therefore, the proposed exemption is unnecessary. The KRA should comply with the Data Protection Act.</p>	<p>existence of globally established legal procedures for search and seizure through court warrants, offends the constitution and statutes, including the Tax Procedures Act.</p> <p>The Data Protection Act and the Office of the Data Protection Commissioner (ODPC) were established to give effect to the right of privacy, with full knowledge that tax collection is a persistent concern. The aim of this proposed amendment is an unconstitutional attempt to defeat or go around the purposes of art. 10 (justice, rule of law and human rights) and 31 of the constitution (right to privacy).</p>	
2,	The Income	The Bill seeks to	The proposal is vague where it	The impact includes:	We oppose the proposal.

<sup>2</sup> Constitution of Kenya 2010, A.31

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Schedule III, 3B	Tax Act	<p>introduce “Digital Content Monetization” into the ambit of the Income Tax Act. Thus, content offered through electronic channels and mediums referred to as digital market place accrue an income tax.<sup>3</sup></p> <p>The Bill seeks to repeal the Digital Service Tax (DST) and introduce Significant Economic Presence Tax (SEPT) payable by non-resident persons whose income from the provision of services is derived from or accrues in Kenya through a business carried out over a digital marketplace.</p>	<p>provides for the rate of tax will be a percentage of what is deemed to have accrued or been derived from a digital marketplace. There is a need for clearer parameters to determine the amount taxable.</p> <p>This further income tax has potential for stifling innovation and Kenya’s digital economy. It is also exclusionary to new digital content creators and innovators whose little income will be further slashed to comply with this tax.</p>	<p>a) Stifled economic growth due to drastically lowered incomes for content creators and platform owners.</p> <p>b) The heavy taxation through SEPT could become a barrier to new entrants into the space and would also discourage innovation and investment in Kenya since it is higher than similar DST in the neighboring countries, hence leading to shrinkage of Kenya’s digital economy.</p> <p>c) Increased taxes might be passed on to consumers as higher prices, impacting affordability and access.</p>	<p>In the alternative, we propose the following:</p> <ol style="list-style-type: none"> <li>1. That the amount to be taxed is clarified.</li> <li>1. The introduction of a threshold exemption for small-scale digital content creators to alleviate the tax burden on individuals or entities with lower levels of income from content creation.</li> <li>2. Lowering of the proposed Significant Economic Presence Tax for non-residents and residents.</li> </ol>

<sup>3</sup> PFK, ‘Highlights of the Finance Bill, 2024’ <[finance-bill-2024-tax-alert.pdf \(pkfea.com\)](https://pkfea.com/finance-bill-2024-tax-alert.pdf)> accessed 25th May 2024

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		<p>The tax rate for non-residents is 20% and 5% for residents of the income deemed to have accrued in or derived from a digital marketplace.</p>			
2	Income tax Act	<p>Proposal to amend section 2 of the Income Tax Act regarding royalty to include payment made as a consideration for the use or the right to use any software, proprietary or off-shelf, whether in the form of license, development, training, maintenance or support fees and includes the distribution of the software</p>	<p>The Bill proposes to apply withholding tax to payments for software purchases even if the intellectual property rights are not transferred to the buyer.</p>	<p>This is against international standards and previous decisions by the High Court of Kenya. Accordingly, withholding tax should not apply to payments for software if the intellectual property rights are not transferred.i.e withholding tax should be applied only when there is a transfer of copyright, not when just a copy of the software is sold.</p> <p><i>The Bill proposes to tax the purchase of software whether by licence or otherwise as acquisition of royalty. This approach goes against International Best Practice as envisaged under the Organization for Economic Co-operation and Development Model</i></p>	<p>Include an exception to the provision by indicating that <i>royalty shall not include payments for the purchase of software where the transaction does not involve the transfer of intellectual property rights to the purchaser.</i></p>

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				<p><i>Tax Convention on Income and on Capital which recognizes that software distributors make payment for copyrighted software but do not commercially exploit such software. This provision, if adopted will present an interesting divergence from the decision of the <b>High Court in Seven Seas Technologies Limited v the Commissioner of Domestic Taxes</b> which held that in order for a software[1]related payment to amount to a royalty that is subject to withholding tax, the payer must have acquired any or all of the rights that enable them to commercially exploit the software as envisaged under <b>section 26 of the Copyright Act</b>. These rights include the exclusive right to reproduce the software in any material form and the exclusive right to translate or adapt the software.<sup>4</sup></i></p>	
8	Income Tax Act	Replacement of the Digital Service Tax	It is now proposed to be replaced by a similar SEPT payable by	SEPT is largely similar to the existing DST provisions save for the significant	We oppose the proposals, and in the

<sup>4</sup> Bowmans, 'Analysis of the Finance Bill, 2024', <[Analysis-of-Finance-Bill-2024-13-May-2024\\_-002.pdf \(bowmanslaw.com\)](#)> accessed 22nd May 2024

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		<p>("DST") with a new Significant Economic Presence Tax ("SEPT")</p> <p>Effective 1st January 2025, the Bill proposes to repeal the existing DST provisions in the ITA and introduce a new provision on SEPT.</p>	<p>non-residents who accrue income in Kenya from the provision of services supplied through a business carried out over a digital marketplace.</p>	<p>increase in the tax rate. The four-fold increase in this tax applicable on the digital economy is likely to hamper growth in the digital economy and negatively affect Kenya's competitiveness. The amendment to the definition of 'digital marketplace' further serves to reduce ambiguity and specifically target industry players in the gig-economy</p>	<p>alternative, we propose the following:</p> <ol style="list-style-type: none"> <li>1. Lower the proposed Significant Economic Presence Tax rate for non-residents and residents for competitiveness of Kenya's digital economy.</li> <li>2. Conduct a thorough analysis of the proposed SEPT regime to assess its potential impacts on tax revenue, economic growth, and investment in Kenya.</li> <li>3. Engage in meaningful consultation with stakeholders to gather input and feedback on proposed amendments.</li> </ol>
23(h)	Income Tax Act	<p>Repeal of Tax Exemption on Income Earned Under the Ajira Digital Program</p> <p>The 3-year income tax exemption for individuals registered under the Ajira digital program will be</p>	<p>The legislators should slow down on these tax proposals and allow the market to grow.</p> <p>On the Ajira Tax, on one hand the Government is trying to create a conducive environment by building Infrastructure and providing tools for enhancing access, and on the other hand</p>	<p>As per the last Census Kenya had just under 5 million e-commerce businesses in a country of 50 million. During COVID, the Government created incentives that allowed people to work online. This incentive may have created a false impression or bubble of a developed Digital Ecosystem. There is need to investigate this before we end up with missed collection targets.</p>	<p>We oppose the proposals, and in the alternative, we propose the following:</p> <ol style="list-style-type: none"> <li>1. Gradually phase out the tax exemption over a few years rather than removing it abruptly. This will give participants time to adjust to the new tax liabilities and reduce the shock to their finances.</li> </ol>

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		<p>removed to increase tax revenue.</p>	<p>putting in place hurdles that make the incentives less attractive. Beyond Fintech, the digital space may not be as developed as we imagine, it still needs to be nurtured.</p> <p>The repeal will increase the tax liability for individuals registered under the Ajira Digital Program, reducing their net income. This could discourage participation in the program, especially among youth and those in the gig economy who rely on this income.</p> <p>The removal of the tax exemption might lead to a decline in the number of participants, as the financial incentive to join and stay in the program is reduced. This could undermine the program's goal of providing digital employment opportunities and reducing unemployment.</p>	<p>The Ajira Digital Program is designed to boost the digital economy by equipping participants (the youth) with digital skills and creating online work opportunities. Repealing the tax exemption could slow the growth of the digital economy by reducing the number of skilled digital workers entering the market.</p>	<ol style="list-style-type: none"> <li>2. Introduce other forms of support or incentives for Ajira Digital Program participants, such as training grants, access to affordable digital tools, or business development services. This can help offset the financial impact of the tax repeal.</li> <li>3. Offer targeted tax credits or deductions for specific expenses related to digital work, such as internet costs, digital tools, and upskilling courses. This can help reduce the overall tax burden on participants.</li> </ol>



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5	Excise Duty Act	Proposal to amend section 5 of the Excise Duty Act by introducing an excise duty on excisable services offered in Kenya by a nonresident through a digital platform;	<p>This proposal could be viewed as excessive, particularly for non-residents with no permanent establishment in Kenya, since their services are still subject to tax under other regimes such as Withholding Tax (WHT), DST and the proposed SEP tax.<sup>5</sup></p> <p>From an enforceability perspective, the KRA may also struggle to collect excise duty from non-residents due to a lack of visibility, which is a challenge they have encountered with other taxes such as DST and VAT on digital and electronic supplies.</p>	The imposition of excise duty on excisable services offered by non-resident entities through digital platforms may lead to adjustments in pricing or fees for consumers accessing these services. Non-resident entities may choose to pass on the tax burden to consumers through increased prices or charges	<p>We oppose the current proposal. In the alternative we propose the following:</p> <ol style="list-style-type: none"> <li>1. The introduction of a threshold exemption for small-scale non-resident providers of excisable services, below which they would be exempt from excise duty obligations.</li> <li>2. Establishment of reciprocal tax arrangements with the home countries of non-resident providers to avoid double taxation and ensure fairness in the treatment of cross-border digital transactions.</li> <li>3. Negotiation of agreements for mutual recognition of tax obligations and cooperation in information exchange to facilitate effective tax administration and enforcement.</li> </ol>

<sup>5</sup> Oraro and Company Advocates, 'Tax Implications of the Finance Bill, 2024'

><https://www.oraro.co.ke/wp-content/uploads/2024/05/TAX-IMPLICATIONS-OF-THE-FINANCE-BILL-2024-14.05.2024-ORARO-COMPANY-ADVOCATES.pdf>< accessed 26 May 2024.

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43	Part II - Excisable Services, First Schedule of the Excise Duty Act.	<p>in paragraph 1 by deleting the words "fifteen percent" and substituting therefor the words "twenty percent";</p> <p>ii) in paragraph 2, by deleting the words "fifteen percent" and substituting therefor the words "twenty percent";</p> <p>(iii) in paragraph 3, by deleting the words "fifteen percent" and substituting therefor the words "twenty percent"; and substituting therefor the words "twenty percent";</p> <p>substituting therefor the words "twenty percent";</p> <p>(viii) in paragraph 8, by inserting the words "the internet, social media" immediately after the words "advertisement on"</p>	<p>The amendments propose to increase the rates of excise duty on:</p> <p>a) Telephone and internet data services from 15-20%;</p> <p>b) Fees for money transfer services from 15-20%;</p> <p>c) Fees for mobile money transfers from 15-20%;</p> <p>d) Other fees charged by financial institutions from 15-20%;</p> <p>e) Fees charged on advertisements from 15-20%</p>	<p>These increases could have an adverse impact on internet access and inclusion and financial inclusion, in several ways:</p> <p>a) <b>Reduced affordability of phone calls and internet data bundles.</b> This will disproportionately affect the poor and low-income earners who rely on those services, and consequently discourage them from accessing the internet and thereby increase the digital divide.</p> <p>b) <b>Increasing taxes on fees for money transfer services and mobile money transfer</b> e.g. Mpesa, will lead people to resort to informal channels; and increase the cost of business transactions, especially for small businesses.</p> <p>c) <b>Higher taxes on these services could reduce financial inclusion</b> and make mobile money e.g. Mpesa and formal transactions less attractive, especially for low-income earners.</p> <p>d) <b>These increased costs will raise the cost of obtaining financial services</b> as they will be passed on to</p>	<p>We oppose the proposals.</p> <p>In the alternative, we propose the following:</p> <ol style="list-style-type: none"> <li>1. That the taxes be reduced from 15% - 10% to promote digital and financial inclusion and encourage the public to use the internet and digital financial services.</li> <li>2. There should be exemptions for all payments and internet data bundles used to access government services. Government should work with service providers to zero-rate internet and data bundles for government websites, and additional charges to access government services.</li> <li>3. The convenience fee of KES 50 charged to access citizen services online should be prorated to match the value of the service being paid for, up to a maximum amount of KES 50.</li> <li>4. In the alternative, since the taxes were recently amended, and to ensure predictability, the proposals be delayed for 3 years to promote financial and digital inclusion.</li> <li>5. Or further, that should they be</li> </ol>

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				<p>consumers, leading to increased expenses for a population that is largely living on a shoe-string budget or reduced expenditure, thereby reducing taxes collected.</p> <p>d) Ultimately, the increased cost could be counter-productive and result in reduced collection of taxes from these platforms.</p>	<p>retained at 20%, that purchases and transactions below KES 10,000 be exempted from the charges.</p>
	Excise Duty Act	Advertisements on the internet and social media	<p>The Finance Bill 2024 proposes to additionally subject to excise duty advertisements on the internet and social media relating to alcoholic beverages, betting, gaming, lotteries and prizes competitions. The applicable excise duty rate will be 15%.</p> <p>One major concern is the potential revenue generation versus the impact on the affected industries. While the government aims to increase its revenue, the additional tax burden on advertisers could lead to reduced</p>	<p>The imposition of this excise duty will have a notable impact on the ICT sector. For advertisers, the increased costs associated with digital marketing could lead to a significant reduction in their advertising expenditure, prompting a shift in marketing strategies or a decrease in overall marketing activities. This, in turn, could lead to reduced revenue for digital advertising platforms such as Google, Facebook, and Instagram, which heavily rely on advertising income from these sectors. The knock-on effect could result in fewer sponsorship opportunities for content creators and influencers who promote</p>	<p>We oppose the proposals, and in the alternative, we propose the following:</p> <ol style="list-style-type: none"> <li>1. There should be a balanced approach to revenue generation and industry impact. Policymakers could engage in dialogue with stakeholders, including advertisers, digital platforms, and industry associations, to understand the potential consequences and explore possible adjustments or exemptions. This engagement can help shape policies that support government revenue goals without disproportionately burdening the affected industries.</li> <li>2. Provide tax credits for businesses</li> </ol>

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			<p>marketing budgets and a consequent decline in advertising activities. This reduction may particularly affect local businesses more than their international counterparts, creating a competitive disadvantage for domestic companies.</p> <p>Another issue is the risk of tax evasion and the complexity of compliance, making enforcement challenging. Digital platforms and advertisers alike will face an increased administrative burden to ensure accurate reporting and payment of the excise duty, which could strain resources and impact operational efficiency. Additionally, small and medium enterprises (SMEs) in the affected sectors might struggle more with the increased advertising costs, potentially reducing their competitive edge and market</p>	<p>alcoholic beverages, betting, and gaming, impacting their income and the diversity of content available to consumers.</p> <p>Furthermore, the additional compliance and administrative requirements for digital platforms to track and collect the excise duty will necessitate changes to their billing and reporting systems. This could increase operational costs and potentially impact their profitability. For consumers, reduced advertising in these sectors might lead to less visibility and accessibility of related content, affecting user engagement and the overall digital ecosystem. The reduction in advertising revenue could also limit the ability of these platforms to invest in new technologies and innovations, potentially slowing the growth of the ICT sector.</p>	<p>investing in digital advertising, especially for SMEs. This will encourage more companies to use digital platforms for marketing without the financial burden of additional taxes.</p> <ol style="list-style-type: none"> <li>3. Exempt small and medium-sized enterprises from the excise duty on digital advertisements to support their growth and competitiveness in the digital economy.</li> <li>4. Offer subsidies for businesses transitioning to digital platforms and advertising, helping them to adapt and thrive in the digital economy.</li> <li>5. Allocate funds for digital marketing and ICT skills training programs. This will help build a digitally skilled workforce, enhancing the overall productivity and innovation in the economy.</li> <li>6. Include provisions for grants aimed at expanding broadband infrastructure, ensuring all regions have access to high-speed internet, which is critical for the digital</li> </ol>

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			presence.		economy. Simplify the compliance processes for digital advertising and businesses to reduce administrative burdens and encourage more businesses to participate in the digital economy.
		Removal of relief on raw materials and internet data services	<p>The FB 2024 proposes to repeal this provision. Manufacturers of excisable goods and internet data providers will therefore not be allowed to offset excise duty paid on inputs i.e. raw materials and internet data respectively against excise duty on the finished goods or internet data services supplied. This is expected to increase excise duty collections for the Government.</p> <p>Internet service providers (ISPs) will face higher costs as they can no longer offset the excise duty on data. This may lead to increased prices for internet services, impacting affordability and accessibility.</p>	<p>Higher internet costs could slow down digital adoption and negatively impact the growth of the digital economy, particularly in areas with lower internet penetration.</p> <p>SMEs that rely on affordable internet services and raw materials for production will face higher operational costs, potentially reducing their profitability and growth prospects.</p> <p>Higher costs could act as a barrier to entry for new businesses, stifling innovation and entrepreneurship.</p> <p>Domestic manufacturers may become less competitive compared to foreign manufacturers who do not face similar tax structures thus competitive</p>	<p>We oppose the proposals, and in the alternative, we propose the following:</p> <ol style="list-style-type: none"> <li>1. Maintain excise duty relief for key sectors like manufacturing and internet services to ensure competitiveness and economic growth.</li> <li>2. Implement a partial relief system where a percentage of excise duty on raw materials and internet data can still be offset.</li> <li>3. Consider a gradual phase-out of the relief to allow businesses time to adjust.</li> <li>4. Offer subsidies or tax credits to ISPs to maintain affordable internet prices.</li> <li>5. Provide targeted subsidies or tax</li> </ol>

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			Manufacturers of excisable goods will face higher production costs as they can no longer offset excise duty paid on raw materials. This increase in production costs might lead to higher prices for consumers.	disadvantage.	<p>credits for manufacturers to offset increased production costs.</p> <ol style="list-style-type: none"> <li>6. Invest in digital infrastructure to reduce operational costs for ISPs.</li> <li>7. Promote public-private partnerships to develop solutions for offsetting higher excise duties through innovation and efficiency improvements.</li> <li>8. Regularly assess the impact of removing relief on raw materials and internet data services and adjust policies based on economic performance and industry feedback.</li> </ol>
Section 59A of Cap 469 B	Tax Procedures Act	The bill proposes to amend the data management and reporting system. The provision provides that the Commissioner may establish a data management and reporting system for submission of electronic documents	Personal data may be accessed for tax assessment and enforcement purposes.	This is likely to infringe on the right to privacy accorded to data subjects.	<ol style="list-style-type: none"> <li>1. The clause can be amended to read as follows “<i>The Commissioner may establish a data management and reporting system for the submission of electronic documents, including detailed transactional data relating to those documents, in circumstances where access is expressly permitted by law or with the explicit consent of the data subjects. Such a system shall</i></li> </ol>

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		including detailed transactional data relating to those documents			<i>incorporate requisite safeguards to ensure compliance with applicable data protection laws and uphold the right to privacy accorded to data subjects.”</i>
45	Miscellaneous Fees and Levies Act.	<p>Introduction of Eco Levy</p> <p>The Bill proposes to introduce a new levy, Eco Levy, to be levied on specific goods manufactured locally or imported into the country. The Cabinet Secretary is empowered to make Regulations specific to this Eco Levy.</p> <p>The Bill proposes to impose Eco Levy on</p>	<p>The Eco Levy will raise the prices of locally manufactured and imported ICT goods. This can make these products less affordable for consumers, potentially reducing their access to technology. Local manufacturers of ICT apparatus will face higher production costs due to the Eco Levy. This may reduce their competitiveness compared to foreign manufacturers who might not face similar levies.</p> <p>Higher costs for ICT apparatus could slow down the adoption of new technologies and digital transformation, impacting businesses and consumers who rely on affordable access to these</p>	<p>Increased costs for ICT goods could lead to a decrease in sales, negatively impacting the revenues of ICT companies and retailers. This could also reduce tax revenues generated from these sales. The higher costs could deter investment in the ICT sector, potentially slowing down innovation and economic growth related to technology and digital services.</p> <p>While the Eco Levy aims to address environmental concerns, its effectiveness will depend on how the funds are utilized. If not properly managed, the levy might not significantly contribute to environmental sustainability.</p> <p>Higher costs for ICT goods could widen the digital divide, particularly affecting lower-income individuals and</p>	<p>We oppose the proposals, and in the alternative, we propose the following:</p> <ol style="list-style-type: none"> <li>1. Implement the Eco Levy gradually to allow businesses and consumers to adjust to the new costs. This phased approach can help mitigate the immediate financial impact.</li> <li>2. Consider exemptions or lower rates for essential ICT goods, apparatus that are critical for education, healthcare, and other vital services. This can help maintain access to necessary technology for vulnerable populations.</li> <li>3. Ensure that the funds collected from the Eco Levy are reinvested in environmental initiatives and projects that directly benefit the ICT sector. This could include recycling programs, research and development for sustainable</li> </ol>

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		certain ICT apparatus/goods. etc:	technologies. The introduction of the Eco Levy will require new regulations and administrative processes which would increase the regulatory burden on businesses and complicate compliance efforts.	communities who may already struggle with access to technology.	technologies, and green infrastructure. 4. Provide support and incentives for local manufacturers to adopt environmentally friendly practices and technologies. This could include grants, tax credits, and access to green technology resources. 5. Develop a clear and simplified regulatory framework for the Eco Levy to minimize administrative burdens on businesses. Streamlined processes can facilitate easier compliance and enforcement. 6. Conduct regular assessments of the Eco Levy's impact on the market, environment, and society. Use these assessments to make data-driven adjustments to the levy and its regulations to ensure it effectively meets its objectives.

**Contributor:**

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