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Hon. Speaker  
You may approve.  
2/7/20

**PETITION TO THE SENATE CONCERNING DOUBLE TAXATION BY PHARMACIES IN KENYA**

**Honourable Senators,**

Approved  
7/2/20

1. I hereby report to the Senate that a petition has been submitted, through the Clerk, by Mr. Collins Agutu Omolo, a citizen of the Republic of Kenya.
2. As you are aware, under Article 119(1) of the Constitution, and I quote:-*“Every person has a right to petition Parliament to consider any matter within its authority, including enacting, amending or repealing any legislation.”*
3. **Honourable Senators**, the salient issues raised in the Petition are:-
  - i) That, under Section 23 of the Pharmacy and Poisons Act, practicing of pharmacy shall only be carried out in premises registered by the Pharmacy and Poisons Board and that application for registration of the premise shall be made to the Board and shall be accompanied by the prescribed fees.
  - ii) That every year, all 47 county governments enact Finance Acts that require pharmacies to pay single business permits for premises inspected, licensed and regulated by the Pharmacy and Poisons Board;
  - iii) That the requirement for pharmacies to pay a single business permit to respective county governments as well as pay for registration of the same premises to the Pharmacy and Poisons Board amounts to double taxation;
  - iv) That the mandate of the Pharmacy and Poisons Board is only limited to registration of premises for practicing pharmacists and regulation of the profession and has no power to intervene on single business permit fees levied by counties.
4. **Honourable Senators** the Petitioner therefore prays that the Senate intervenes with a view to enacting national legislation to remedy the situation and avoid double taxation by pharmacies, taking into consideration that pharmacy is a profession requiring advanced education and training.

5. **Honourable Senators**, pursuant to Standing Order 231, I shall now allow comments, observations or clarifications in relation to the Petition for not more than **thirty** minutes.

*[After expiry of 30 minutes or comments by Senators]*

6. **Honourable Senators**, pursuant to standing order 232(1), the Petition should be committed to the relevant Standing Committee for its consideration. In this case, I direct that the Petition be committed to the Standing Committee on Health.
7. In terms of Standing Order 232(2), the Committee is required, in not more than sixty calendar days from the time of reading the Prayer, to respond to the Petitioner by way of a Report addressed to the Petitioner, and laid on the Table of the Senate.
8. I thank you.

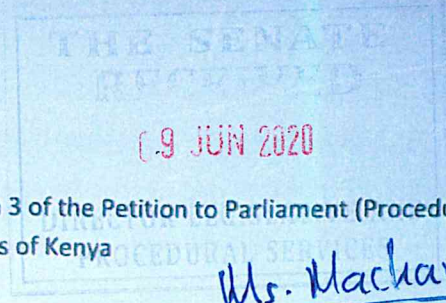
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Mr. Chantia

ps process within timelines.

10/6/20



**PETITION**

09 JUN 2020

Under Article 119(1) of the Constitution 2010 and section 3 of the Petition to Parliament (Procedure) Act No. 22 of 2012, Laws of Kenya

TO THE SENATE,  
MAIN PARLIAMENT BUILDINGS,  
NAIROBI, KENYA.

Ms. Macharia.  
Please review and facilitate appropriately.  
D. Chantia  
11/06/2020

I, the undersigned, **COLLINS AGUTU OMOLO**, a citizen of the Republic of Kenya:

**Draw the attention of the House to the following:**

1. **THAT** under Article 209(4) of the Constitution of Kenya 2010 and the Fourth Schedule Part 2 (7)(b), County Governments have enacted Finance Acts that require pharmacists to pay single business permits for the premises where they offer professional services.
2. **THAT** under Section 23 of the Pharmacy and Poisons Act, the **business of a pharmacist** shall only be carried out in **premises registered** by the Pharmacy and Poisons Board. The application for registration of the premise shall be made to the Board and shall be accompanied by **such fees as may be prescribed.**
3. **THAT** the requirement for pharmacists to pay the single business permits to their respective **County Governments** and pay for registration of the **same premise** in which they offer professional services to the **Pharmacy and Poisons Board** in my considered view, amounts to **double taxation** of the same income.
4. **THAT** under Article 94 (1), legislative authority of the Republic is derived from the people and at national level, is vested in and exercised by parliament.
5. **THAT** under Article 94 (5), No person or body, other than Parliament, has the power to make provision having the force of law in Kenya except under authority conferred by this Constitution or by legislation.
6. **THAT** under Article 96 (2) the Senate participates in the law-making function of Parliament by considering, debating and approving Bills concerning counties, as provided in Articles 109 to 113.
7. **THAT** under Article 110, "a Bill concerning county government" means—
  - (a) a Bill containing provisions affecting the functions and powers of the county governments set out in the Fourth Schedule;
  - (b) a Bill relating to the election of members of a county assembly or a county executive;and