



REPUBLIC OF KENYA

THE NATIONAL TREASURY

PUBLIC NOTICE

INVITATION OF TAX POLICY PROPOSALS FOR THE FY 2026/2027 BUDGET

WHEREAS Article 201(a) of the Constitution on the principles of public finance requires openness and accountability, including public participation, in financial matters;

FURTHER WHEREAS Article 232(1)(d) of the Constitution requires involvement of the people in the process of policy making;

NOTING section 35(2) of the Public Finance Management Act (Cap. 412A) requires participation by the public in the budget process; and

RECOGNISING the burdens and benefits of the use of resources, raising revenue and managing expenditure equitably;

NOW THEREFORE, in compliance with Article 201(a) and 232(1)(d) of the Constitution, and section 35(2) of the Public Finance Management Act, (Cap 412A), The National Treasury hereby invites the members of the public, the national government and county governments, non-governmental organizations, civil societies, professional bodies, private sector players, religious groups and other stakeholders to make submissions for consideration in the fiscal budget for the Financial Year 2026/2027.

The proposals should focus on specific amendments to tax laws for inclusion in the Finance Bill 2026. Submissions should align with the Government's Bottom-Up Economic Transformation Agenda, which seeks to achieve economic turnaround and inclusive growth through a value chain approach.

To facilitate review, each submission should include:

- a) the specific tax law and the provision proposed to be amended;
- b) a concise description of the issue to be addressed; and
- c) a clear justification supported by evidence or analysis.

The proposals received will inform the formulation of tax measures for consideration in the Finance Bill 2026 to support ongoing efforts to strengthen revenue mobilization and promote equitable and sustainable economic growth.

Hard copy submissions should be delivered to the undersigned, and soft copies sent to submissions@treasury.go.ke not later than **31st December, 2025**.

**HON. FCPA, JOHN MBADI NG'ONGO, EGH
CABINET SECRETARY**