LEGAL NOTICE NO. 204

THE PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT
(Cap. 415)

PROVISIONAL COLLECTION OF TAXES AND DUTIES ORDER

WHEREAS a Bill entitled “Act of Parliament to amend the laws relating to various taxes and duties and matters incidental thereto”, the short title of which is “The Finance Bill, 2003” has been published in the Gazette on 12th June, 2003:

AND WHEREAS the Finance Bill, 2003 has been approved by the National Assembly on the 4th December, 2003 including the amendments set out in the Schedule hereto:

NOW THEREFORE, in exercise of the powers conferred by section 5 (a) of the Provisional Collection of Taxes and Duties Act, the Minister for Finance orders that all the provisions of the Bill, including the amendments thereto approved by the National Assembly on 4th December, 2003, shall have effect as though the Bill has been assented to and become law.

This Order shall come into operation on 8th December, 2003.

SCHEDULE

AMENDMENTS TO THE FINANCE BILL, 2003 APPROVED BY THE NATIONAL ASSEMBLY ON 4th DECEMBER, 2003

CLAUSE 2

THAT clause 2 be amended—

(a) by deleting paragraph (a) and substituting therefor the following paragraph—
(a) in subsection (1)—

(i) by deleting the words “goods and services” from the definition of “duty” and substituting therefor the words “goods, services and gaming takings”;

(ii) by inserting the following new definition in proper alphabetical sequence—

“regional market” means the countries with which Kenya shares a common border, and includes Rwanda, Burundi and the Congo”;

(b) in paragraph (b) by deleting the proposed subparagraph (iv) and renumbering the proposed subparagraph (v) as (iv);

CLAUSE 3

THAT clause 3 (b) be amended by deleting the expression “30th June 2004” appearing in the proposed subsection (1A) (f) and substituting therefor the expression “31st December 2004”.

NEW CLAUSES

THAT the Bill be amended by inserting the following new clauses immediately after clause 9—

9A. Section 117 of the Customs and Excise Act is amended by inserting after subsection (1) (f) the following paragraph—

(g) in respect of gaming takings, duty in accordance with the provisions of section 126A,

9B. The Customs and Excise Act is amended by inserting after section 126 the following section—
SIXTH SCHEDULE

THAT the Sixth Schedule be amended—

(a) by inserting in the matter included under item (1) in Part I the following tariff number and description in proper numerical sequence—

4902.90.00 Other newspapers, journals and periodicals appearing at least four times a week.

(b) by deleting tariff number “0802.90.11” appearing under the heading “Tariff No.” and opposite the words “Other macadamia nuts” in the matter included under item (2) in Part I and substituting therefor the tariff number “0802.90.19”;

(c) by inserting in the matter included under item (2) of Part I the following tariff number and description in proper numerical sequence—

4902.90.00 Other newspapers, journals and periodicals whether or not illustrated or containing advertising materials.

SEVENTH SCHEDULE

THAT the Seventh Schedule be amended—

(a) in the matter included under item (1) by inserting the following tariff number and description in proper numerical sequence—

4902.10.00 Newspapers, journals and periodicals appearing at least four times a week.

(b) in the matter included under item (2)—

(i) by deleting the words “Others coffee” appearing under the heading “Tariff Description” and tariff number 1901.11.90
and substituting therefor the words “Other coffee” and tariff number 0901.11.90;

(ii) by inserting the following tariff numbers and descriptions in their proper numerical sequence—

2818.30.00 Aluminium hydroxide
2833.22.00 Sulphates of aluminium
4902.10.00 Newspapers, journals and periodicals whether or not illustrated or containing advertising materials, appearing at least four times a week.

Made on the 5th December, 2003

DAVID MWIRARIA
Minister for Finance.