LEGAL NOTICE NO. 13

THE CUSTOMS AND EXCISE ACT

(IN EXERCISE of the powers conferred by section 138 of the Customs and Excise Act, the Minister for Finance makes the following Order:—)

THE CUSTOMS AND EXCISE (DUTY REMISSION) ORDER, 2005

1. This Order may be cited as the Customs and Excise (Duty Remission) Order, 2005, and shall be deemed to have come into operation on the 1st January, 2005.

2. The duty payable on materials, supplies, consumable items, plant, machinery, motor vehicles or equipment imported by Woodside Energy (K) Limited, Dana Petroleum Limited and Global Petroleum Limited (hereinafter referred to as "the Companies") and all non-resident person(s) with whom they are in contract (whether by way of direct contract or sub-contract) solely for the purpose of carrying out petroleum operations (hereinafter referred to as the "sub-contractors") in accordance with the Production Sharing Contracts dated the 11th July, 2000 and 6th November, 2001, entered into between the Government of Kenya and Star Petroleum PLC, and in accordance with the provisions of the Petroleum (Exploration and Production) Act, is remitted:

Provided that—

(a) the Minister for the time being responsible for matters relating to energy, or such person as may be authorized by him, certifies to the Treasury that any goods to be imported are to be used solely in connection with the petroleum operations carried out under the Production Sharing Contract;

(b) the companies shall, as provided for in the Petroleum Sharing Contract, give preference to locally available goods necessary for carrying out the petroleum operations;

(c) the goods imported shall either be consumed during the petroleum operations, or transferred to the Government in accordance with the terms of the Production Sharing Contract, or re-exported or sold in accordance with paragraph (d) of this Order;

(d) the goods imported shall not be sold in Kenya, except to another company which has entered into a petroleum
agreement under the Petroleum (Exploration and Production) Act, unless duty is paid;

(e) the companies shall notify the Treasury of the identity of any sub-contractor to whom this Order shall apply; and

(f) "petroleum operations" means all or any of the operations related to the exploration for, development, extraction, production, separation and treatment, storage, transportation and sale or disposal of petroleum up to the point of export or the agreed delivery point in Kenya or the point of entry into a refinery, and includes natural gas processing operations, but does not include petroleum refining operations.

Made on the 16th February, 2005.

DAVID MWIRARIA,
Minister for Finance.

LEGAL NOTICE NO. 14

THE VALUE ADDED TAX ACT
(Cap. 476)

IN EXERCISE of the powers conferred by section 23 of the Value Added Tax Act, the Minister for Finance makes the following Order:—

THE VALUE ADDED TAX (REMISSION) ORDER, 2005

1. This Order may be cited as the Value Added Tax (Remission) Order, 2005, and shall be deemed to have come into operation on the 1st January, 2005, and shall unless otherwise advised remain in force.

2. The entire of the duties payable on materials, supplies, consumable items, plant, machinery, motor vehicles or equipment imported by Woodside Energy (K) Limited, Dana Petroleum Limited and Global Petroleum Limited (hereinafter referred to as "the Companies") and all non-resident person(s) with whom they are in contract (whether by way of direct contract or sub-contract) solely for the purpose of carrying out petroleum operations (hereinafter referred to as the "sub-contractors") in accordance with the Production Sharing Contracts dated the 11th July, 2000 and 6th November, 2001 entered into between the Government of Kenya and Star Petroleum PL.C, and in accordance with the provisions of the Petroleum (Exploration and Production) Act, is remitted:

Provided that—

(a) the Minister for the time being responsible for matters relating to energy, or such person as may be authorized by him, certifies to the Treasury that any goods to be imported are to be used solely in connection with the petroleum operations carried out under the Production Sharing Contract;