December, 2007, under the Voluntary Early Retirement Scheme approved by the Government on 6th December, 2007 shall be exempt from the Income Tax under the Act;

Provided that—

3. the exemption shall not apply to other pension benefits paid to the said employees;

4. an employee who opts for early retirement shall not be eligible for re-employment in the Kenya Reinsurance Corporation Limited in any capacity or under any terms whatsoever before the expiry of three years from the date of such retirement;

5. the Kenya Reinsurance Corporation Limited shall, in addition to complying with any procedure that the Commissioner of Income Tax may give, furnish the Commissioner in respect of every retiring employee, with the name, date of retirement from the Kenya Reinsurance Corporation Limited, the amount paid and a copy of a letter to the employee confirming such retirement.

Dated the 28th January, 2008.

AMOS KIMUNYA,
Minister for Finance.

LEGAL NOTICE NO. 14

THE STAMP DUTY ACT
(Cap. 480)

EXEMPTION

IN EXERCISE of the powers conferred by section 106 of the Stamp Duty Act, the Minister for Finance, on the recommendation by the Minister for Lands, directs that the debenture executed by the United Aryan (EPZ) Limited, of P.O. Box 126, Village Market, Nairobi, with the Middle East Bank Kenya Limited, of P.O. Box 47387, Nairobi, shall be exempt from the provisions of the Act.

Dated the 5th February, 2008.

AMOS KIMUNYA,
Minister for Finance.

LEGAL NOTICE NO. 15

THE PRIVILEGES AND IMMUNITIES ACT
(Cap. 179)

IN EXERCISE of the powers conferred by section 9 of the Privileges and Immunities Act, the Minister for Foreign Affairs hereby makes the following Order:

THE PRIVILEGES AND IMMUNITIES (LAKE VICTORIA BASIN COMMISSION) ORDER, 2008

1. This Order may be cited as the Privileges and Immunities (Lake Victoria Basin commission) Order, 2008.
2. The Lake Victoria Basin Commission, hereinafter referred to as “The Commission”, being a Regional International body established by a Protocol subscribed to by the Government of Kenya and other governments, is hereby declared to be an organization to which section 9 of the Act shall apply.

3. The Organization shall have—

(a) The legal capacities of a body corporate;

(b) The immunities and privileges set out in paragraphs 2, 3, 4, 5 and 6 of Part I of the Fourth Schedule to the Act.

4. Any person who is an employee of the Commission shall, while residing in Kenya and performing duties in the service of the Commission have the privileges and immunities specified in paragraphs 1 to 7 of Part III of the Fourth Schedule to the Act.

Provided that the provisions of this paragraph shall not apply to citizens of Kenya or to citizens or nationals of any country or to any person who is ordinarily resident in Kenya except solely for the purpose of being an employee of, and working exclusively for, the Commission.

Dated the 18th January, 2008.

MOSES WETANGULA,
Minister for Foreign Affairs.