(c) in connection with immovable property, the place where the property is situated in Kenya; or

(d) in connection with receiving a signal or service for the supply of television, radio, telephone or any other communication services, the person receiving the signal or service is in Kenya.

(2) Where transportation ends outside the country, the transport services shall be deemed to have been supplied outside the country.

Dated the 12th June, 2008.

AMOS KIMUNYA,
Minister for Finance.

LEGAL NOTICE NO. 79

THE INCOME TAX ACT
(Cap. 470)

IN EXERCISE of the powers conferred by section 130 of the Income Tax Act, the Minister for Finance makes the following Rules—

THE INCOME TAX (RETIREMENT BENEFITS) (AMENDMENT) RULES, 2008

1. These Rules may be cited as the Income Tax (Retirement Benefits) (Amendment) Rules, 2008.

2. The Income Tax (Retirement Benefits) Rules are amended in rule 4 by deleting paragraph (e).

Dated the 12th June, 2008.

AMOS KIMUNYA,
Minister for Finance.