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 (DISTRAINT) (AMENDMENT) RULES, 2008

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

2. The Income Tax (Distraint) Rules (in these Rules referred to as “the principal Rules”) are amended in rule 6, by deleting paragraph (3).

3. The principal Rules are amended by deleting the Schedule thereto and substituting therefor the following new Schedule—

SCHEDULE

RATES OF REMUNERATION

1. Distrainor's Charges

Where no distress is levied and distress debt and any costs and expenses incurred by the distrainer are paid by the distrainee on demand or within thirty minutes thereafter the distrainee shall pay the distrainor the following costs—

<table>
<thead>
<tr>
<th>Shs.</th>
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<td>(a) Where the distress debt does not exceed Shs. 3,000</td>
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<tr>
<td>(b) Where the distress debt exceed Shs. 3,000</td>
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</table>
2. **Distraint Agent’s Charges**

(a) Where no distress is levied and the distress debt and any costs and expenses incurred by the distraintor are paid by the distrainee on demand or within thirty minutes thereafter the distraint agent shall be entitled to remuneration of Shs. 120.

(b) For attaching goods or attaching and keeping possession thereof for ten days or part thereof, when the estimated value of the property, or the distress debt and costs and expenses, whichever is less—

(i) does not exceed Shs. 30,000 Four per cent thereof

(ii) exceed Shs. 30,000 Three per cent thereof

(c) Where the goods or any part thereof are sold by public auction, the distraint agent’s charges shall instead be calculated in the manner directed in paragraph (b) above by reference to the total amount realized on sale after deduction of the auctioneer’s commission under regulation 15.

(d) For keeping possession of any attached goods after the expiration of ten days from the date of attachment for each day, or part thereof ¼ per cent of the value of the goods with a maximum of Shs. 60.

(e) Reasonable expenses incurred by
the distraint agent in transporting goods attached, and such travelling expenses by car, or a rateable proportion thereof, as the Commissioner may approve.

Dated the 12th June, 2008.

AMOS KIMUNYA,
Minister for Finance.

LEGAL NOTICE NO. 84

THE CUSTOMS AND EXCISE ACT
(Cap. 472)

IN EXERCISE of powers conferred by section 234 of the Customs and Excise Act, the Minister for Finance makes the following regulations -

THE CUSTOMS AND EXCISE (EXCISE DUTY STAMPS) REGULATIONS, 2008

1. These Regulations may be cited as the Customs and Excise (Excise Duty Stamps) Regulations, 2008.

2. Every package of wines, compounded spirits; and cigarettes manufactured in or imported into Kenya shall have affixed thereon an excise stamp in the manner specified in these regulations.

3. Every excise stamp required to be affixed under regulation 2 shall —
   (a) be of such size as the Commissioner may prescribe;
   (b) be serially numbered;
   (c) bear ultraviolet working;