

**CHAPTER 474**

**REFINERY THROUGHPUT TAX ACT**

SUBSIDIARY LEGISLATION

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**REFINERY THROUGHPUT TAX EXEMPTION**

[L.N. 241/1991, Corr. No. 40/1991.]

In exercise of the powers conferred by section 6 of the Refinery Throughput Tax Act, the Vice-President and Minister for Finance exempts from levy of tax refining charges which relate to refined petroleum products which are subsequently re-exported, provided that the crude oil is imported and refined under customs control and the Kenya Oil Refineries Limited provides the Commissioner of Customs and Excise with full details of—

- (a) the total volume of imported crude oils and the corresponding refined output;
- (b) the amount for which tax has been remitted to the Treasury;
- (c) the amount exported;
- (d) evidence of the export together with the receipt of the foreign exchange in respect of the refining charges rendered by the refinery,

and complies with any other conditions that the Commissioner may impose.

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**REFINERY THROUGHPUT TAX (EXEMPTION) ORDER, 1994**

[L.N. 381/1994.]

1. This Order may be cited as the Refinery Throughput Tax (Exemption) Order, 1994, and shall come into operation on the 1st November, 1994.
  2. There shall be exempted from the tax imposed by section 3(1) of the Act, all charges made by a refinery in respect of the refining of crude petroleum.
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