

LEGAL NOTICE NO. 31

THE PUBLIC FEES ACT

(Cap. 424)

IN EXERCISE of the powers conferred by section 2 of the Public Fees Act, the Deputy Prime Minister and Minister for Finance makes the following Regulations:—

THE PUBLIC FEES (AMENDMENT) REGULATIONS, 2011

1. These Regulations may be cited as the Public Fees (Amendment) Regulations, 2011, and shall come into operation on the 1st July, 2011.

2. Regulation 11 of the Public fees Regulations is amended—

- (a) in paragraph (a) by deleting the expression “twenty-five” and substituting therefor the expression “fifty”;
- (b) in paragraph (b) by deleting the word “ten” and substituting therefor the word “twenty”;
- (c) in paragraph (c) by deleting the word “fifty” and substituting therefor the words “one hundred”;
- (d) in paragraph (d) by deleting the word “five” and substituting therefor the word “ten”.

Made on the 23rd March, 2011.

UHURU KENYATTA,  
*Deputy Prime Minister and Minister for Finance.*

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LEGAL NOTICE NO. 32

THE INCOME TAX ACT

(Cap. 470)

EXEMPTION

IN EXERCISE of the powers conferred by section 13 (2) of the Income Tax Act, the Deputy Prime Minister and Minister for Finance directs that the lump sum retirement benefits paid to two thousand, one hundred and sixty five employees of the Kenya Railways Corporation who were retrenched in 1998 shall be exempt from the provision of the Act.

Provided that—

- (a) the exemption shall not apply to other pensions benefits paid to the employees;
- (b) an employee was not re-employed with the Kenya Railways Corporation in any capacity or under any terms whatsoever before the expiry of three (3) years from the date of retrenchment; and