

**SPECIAL ISSUE**

*Kenya Gazette Supplement No. 132 (Acts No. 24)*



REPUBLIC OF KENYA

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***KENYA GAZETTE SUPPLEMENT***

**ACTS, 2016**

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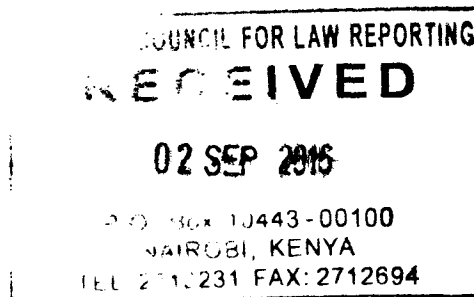
**NAIROBI, 10th August, 2016**

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**THE VALUE ADDED TAX (AMENDMENT) ACT**

**No. 24 of 2016**

*Date of Assent: 4th August, 2016*

*Date of Commencement: 24th August, 2016*

**AN ACT of Parliament to amend the Value Added Tax Act, 2013**

**ENACTED** by the Parliament of Kenya, as follows—

**1.** This Act may be cited as the Value Added Tax (Amendment) Act, 2016.

Short title.

**2.** The Value Added Tax Act, 2013 is amended in Part II of the First Schedule, by inserting the following new item immediately after item 18—

Amendment of the First Schedule to No. 35 of 2013.

“18A. Transportation of sugarcane from farms to milling factories”.