exported within a period of thirty (30) days from the date of importation:

Provided that the Commissioner may, upon request by an importer—

(i) extend the period by fifteen days, where he deems it appropriate to do so; and

(ii) with the approval of the Minister, extend the period specified under subparagraph (a) herein by such further period as may be appropriate in the circumstances.

(c) by inserting the following new paragraph immediately after paragraph (3)—

(4) Petroleum oils entered for transit shall be transported from Mombasa—

(a) by rail; or

(b) by pipeline, in which case the export thereof shall be done from Kisumu or Eldoret.

5. The principal Regulations are amended by deleting Regulation 10 and substituting therefor the following new Regulation—

10. The importer shall, except in cases where subparagraphs (a) or (b) of the proviso to paragraph 9 (2) apply, within thirty (30) days from the date the petroleum oils where entered for transit, account for such oils by furnishing the office where the entry was made with—

(a) documentary evidence of exportation; and

(b) an application for cancellation of the transit bond.

6. Regulation 15 of the principal Regulations is amended—

(a) by deleting the words: “Notwithstanding rule 3”;

(b) by deleting paragraphs (a), (b) and (c) and substituting therefor the following—

(a) 25% on or before the 15th August, 2005;

(b) 50% on or before the 31st August, 2005;

(c) 75% on or before 15th September, 2005, and

(d) 100% on or before the 30th September, 2005.

7. The principal Regulations are amended by inserting the following new Regulations immediately after Regulation 16—

16A. Taxes and levies shall not be payable on the linefill except in situations where the Kenya Pipeline Company Limited notifies the Commissioner that a petroleum company intends to withdraw from participation either by ceasing operations or winding up business.

16B. Notwithstanding Regulation 16—

(a) petroleum oils may be warehoused at the Kipevu Oil Storage Facility at Kilindini, Mombasa;

(b) Jet fuel and aviation fuel may be warehoused—

(i) in the depots of the Kenya Pipeline Company Limited at the Jomo Kenyatta International Airport and the Moi International Airport; or

(ii) in Lokichoggio, in duly licensed depots maintained by petroleum companies.

Dated the 12th August, 2005.

DAVID MWIRARIA,
Minister for Finance.

LEGAL NOTICE NO. 103
THE CUSTOMS AND EXCISE ACT
(Cap. 472)

IN EXERCISE of the powers conferred by section 234 of the Customs and Excise Act, the Minister for Finance makes the following Regulations:—

THE CUSTOMS AND EXCISE (AMENDMENT) (No. 2) REGULATIONS, 2005

1. These Regulations may be cited as the Customs and Excise (Amendment) (No. 2) Regulations, 2005.

2. The Customs and Excise Regulations are amended in Regulation 61 by inserting the words in paragraph (1)—

“petroleum oils for storage at the Kipevu Oil Storage Facility”.

Dated the 12th August, 2005.

DAVID MWIRARIA,
Minister for Finance.

LEGAL NOTICE NO. 104
THE INCOME TAX ACT
(Cap. 470)
EXEMPTION

IN EXERCISE of the powers conferred by section 13 (2) of the Income Tax Act, the Minister for Finance directs that emoluments payable to employees of the East African Development Bank shall be exempt from tax.

Dated the 12th August, 2005.

DAVID MWIRARIA,
Minister for Finance.