

all that piece of land being L.R. No. Kilifi/Mtwapa/475, measuring approximately 0.90 hectare, situated in North-West of Mtwapa, Kilifi District, made *vide* Legal Notice No. 53 of 1998.

Dated the 9th January, 2007.

MWAI KIBAKI,
President.

LEGAL NOTICE No. 11

THE INCOME 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 the lump sum retirement benefits received by the employees of Postal Corporation of Kenya retrenched under the restructuring programme approved by the Government on 24th May, 2006, shall be exempt from the income tax under the Act:

Provided that—

- (a) the exemption shall not apply to other pension benefits paid to such employees;
- (b) an employee who has been retrenched and who benefits from this exemption shall not be eligible for re-employment with the Postal Corporation of Kenya, in any capacity or under any terms whatsoever before the expiry of three years from the date of such retrenchment;
- (c) the Postal Corporation of Kenya shall, in addition to complying with any directions that the Commissioner of Income Tax may give, furnish the Commissioner, in respect of every retrenched employee, with the name, date of retrenchment from the postal Corporation of Kenya, the amount paid and a copy of the letter to the employee confirming such retrenchment.

Dated the 9th January, 2007.

AMOS KIMUNYA,
Minister for Finance.

LEGAL NOTICE No. 12

THE IMMIGRATION ACT

(Cap. 172)

IN EXERCISE of the powers conferred by section 17 of the Immigration Act, the Minister of State for Immigration and Registration of Persons makes the following Regulations:—

THE IMMIGRATION (AMENDMENT) REGULATIONS, 2007

1. These Regulations may be cited as the Immigration (Amendment) Regulations, 2007.