LEGAL NOTICE NO. 121

THE INCOME TAX ACT

(Cap. 470)

EXEMPTION

IN EXERCISE of the powers conferred by section 13 (2) of the Income Tax Act, the Cabinet Secretary for the National Treasury directs that the lump sum retirement benefits paid to the eight employees of the Kenya Marine and Fisheries Research Institute who opted to retire under the Voluntary Early Retirement Scheme between the 1st October, 2010 and the 1st December, 2012, shall be exempt from the provisions of the Act:

Provided that—

(a) the exemption shall not apply to other pension benefits paid to the employees; and

(b) the Kenya Marine and Fisheries Research Institute shall, in addition to complying with any conditions that the Commissioner of Income Tax may impose, furnish the Commissioner of Income Tax in respect of every employee that retired with—

(i) the name and date of retirement from the Kenya Marine and Fisheries Research Institute;

(ii) the amount of pension benefit paid upon retirement; and

(iii) a copy of the letter to the employee confirming the retirement.

Made on the 18th August, 2014.

HENRY ROTICH,
Cabinet Secretary for the National Treasury.

LEGAL NOTICE NO. 122

THE PEST CONTROL PRODUCTS ACT

(Cap. 349)

IN EXERCISE of the powers conferred by section 15 of the Pest Control Products Act, the Cabinet Secretary for Agriculture, Livestock and Fisheries makes the following Regulations:

THE PEST CONTROL PRODUCTS (REGISTRATION) (AMENDMENT) REGULATIONS, 2014

1. These Regulations may be cited as the Pest Control Products (Registration) (Amendment) Regulations, 2014.