LEGAL NOTICE NO. 156

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 severance pay, three months' salary in lieu of notice and payment of accumulated leave days, paid as the package for early retirement to the thirty two employees of Kenya Airways Limited who left service between January, 2017 and April, 2017, shall be exempt from tax:

Provided that—

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

(b) the employees who left service under the early retirement programme shall not be re-employed by Kenya Airways Limited in any capacity or under any terms whatsoever before the expiry of five years from the date of leaving the service;

(c) Kenya Airways Limited shall comply with any conditions imposed by the Commissioner of Income Tax; and

(d) Kenya Airways Limited shall furnish the Commissioner of Income Tax with the name of every employee leaving the service on early retirement, the date the employee left the service of Kenya Airways Limited, the amount paid to the employee and a copy of the letter from the employee confirming that the employee left the service on early retirement.

Made on the 18th July, 2017.

HENRY ROTICH,
Cabinet Secretary for National Treasury.

LEGAL NOTICE NO. 157

THE STAMP DUTY ACT

(Cap. 480)

EXEMPTION

IN EXERCISE of the powers conferred by section 106 of the Stamp Duty Act, the Cabinet Secretary for the National Treasury, on the recommendation of the Cabinet Secretary for Lands and Physical Planning, directs that—

(a) the further composite debenture executed by Suman Shakti (EPZ) Limited, Balaji (EPZ) Limited and United Aryan
(EPZ) Limited, of P.O. Box 126–00621, Nairobi, with the
Commercial Bank of Africa Limited of P.O. Box 30437–
00100, Nairobi; and

(b) the instrument for further charge executed by Balaji (EPZ)
Limited of P.O. Box 126–00621, Nairobi with the
Commercial Bank of Africa Limited of P.O. Box 30437–
00100, Nairobi, in respect of Land Reference Number
29093.

Made on the 24th July, 2017.
HENRY ROTICH,
Cabinet Secretary for the National Treasury.

LEGAL NOTICE NO. 158
THE LAND CONTROL ACT
(Cap. 302)
IN EXERCISE of the powers conferred by section 25 of the
Land Control Act, the Cabinet Secretary for Lands and Physical
Planning makes the following Regulations:—
THE LAND CONTROL (AMENDMENT) REGULATIONS, 2017
1. These Regulations may be cited as the Land Control
(Amendment) Regulations, 2017
2. Regulation 5 of the Land Control Regulations is amended
by—
(a) by deleting the expression “KSh. 500” appearing in
paragraph (1) and substituting therefor with the expression
“KSh. 2,500”.
(b) by deleting the expression “KSh. 1,300” appearing in
paragraph (2) and substituting therefor with the expression
“KSh. 3,500”
JACOB T. KAIMENYI,
Cabinet Secretary for Lands and Physical Planning.

LEGAL NOTICE NO. 159
THE TRAFFIC ACT
(Cap. 403)
EXEMPTION
IN EXERCISE of the powers conferred by section 120 of the
Traffic Act, the Cabinet Secretary for Transport and Infrastructure
exempts the following vehicles, described by reference to Chassis
Number. Make and Type as shown in the Schedule, from the
provisions of Section 55 (2) of the Traffic Act with effect from the 29th
May, 2017.