LEGAL NOTICE NO. 22

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 and Planning directs that the severance pay, three months' salary in lieu of notice and payment of accumulated leave days paid to the nine employees of Kenya Airways Limited who left service between February 2018 and December 2018 under the early retirement programme shall be exempt from the provisions of the Act:

Provided that—

(a) this exemption shall not apply to any 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 on any term whatsoever before the expiry of five years from the date of leaving service;

(c) Kenya Airways Limited shall comply with any conditions imposed on it 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 service under the early retirement programme, the date the employee left service, the amount paid to the employee and a copy of the letter to the employee confirming that the employee has left service under the early retirement programme.

Dated the 19th March, 2019.

HENRY ROTICH,
Cabinet Secretary for the National Treasury and Planning.

LEGAL NOTICE NO. 23

THE AIR PASSENGER SERVICE CHARGE ACT
(Cap. 475)

IN EXERCISE of the powers conferred by section 3(3) of the Air Passenger Service Charge Act, the Cabinet Secretary for the National Treasury and Planning makes the following Order—