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—
THE AIR PASSENGER SERVICE CHARGE ACT
(APPORTIONMENT) ORDER, 2018

1. This Order may be referred to as the Air Passenger Service Charge (Apportionment) Order 2018.

2. The proceeds of the charge collected under section 3(1) of the Act shall be apportioned among the Kenya Airports Authority, the Kenya Civil Aviation Authority and the Tourism Promotion Fund as follows—

(a) in the case of the charge collected under paragraph (a)—
   (i) sixty percent thereof to the Kenya Airports Authority,
   (ii) twenty percent to the Kenya Civil Aviation Authority and
   (iii) twenty percent to the Tourism Promotion Fund; and

(b) in the case of the charge collected under paragraph (b)—
   (i) fifty percent thereof to the Kenya Airports Authority;
   (ii) thirty percent to the Kenya Civil Aviation Authority, and
   (iii) twenty percent to the Tourism Promotion Fund.

Dated the 19th March, 2019.

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

LEGAL NOTICE NO. 24
THE PUBLIC FINANCE MANAGEMENT ACT
(No. 18 of 2012)

IN EXERCISE of the powers conferred by section 24(4) of the Public Finance Management Act, 2012 the Cabinet Secretary for the National Treasury and Planning makes the following Regulations—

THE PUBLIC FINANCE MANAGEMENT (TOURISM PROMOTION FUND) REGULATIONS, 2019

1. These Regulations may be cited as the Public Finance Management (Tourism Promotion Fund) Regulations, 2019.

2. In these Regulations, unless the context otherwise requires—
   “Administrator of the Fund” means the Chief Executive Officer designated as such under regulation 20 of these Regulations;
   “Board” means the Oversight Board established under regulation 16;
   “Cabinet Secretary” has the meaning assigned to it under section 2 of the Act;
   “Fund” means the Tourism Promotion Fund established under regulation 3 of these Regulations;