

2. There shall be exempted from sections 3, 4, 7 and 8 of the Act all payments made in pursuance of the Development Credit Agreement dated 13th March, 1992 entered into between the International Development Association as the lender and the Government of the Republic of Kenya as the borrower.

Made on the 25th June, 1992.

GEORGE SAITOTI,  
*Vice-President and Minister for Finance.*

LEGAL NOTICE NO. 180

## THE INSURANCE ACT

(Cap. 487)

IN EXERCISE of the powers conferred by section 180 of the Insurance Act, the Vice-President and Minister for Finance makes the following Regulations:—

### THE INSURANCE (AMENDMENT) REGULATIONS, 1992

1. These Regulations may be cited as the Insurance (Amendment) Regulations, 1992.

2. The Insurance Regulations are amended—

(a) by deleting regulation 51 and inserting the following new regulations—

Premium tax  
monthly  
return.      51. For the purposes of section 197 B (2) of the Act, the form set out in the Twenty-Third Schedule shall be the form for the premium tax monthly return.

Premium tax  
annual  
return.      52. For the purposes of section 197 B (3) of the Act, the form set out in the Twenty-Fourth Schedule shall be the form for the premium tax annual return.

Reinsurance  
premium  
tax return.      53. For the purposes of section 197 A (4) of the Act, the form set out in the Twenty-Fifth Schedule shall be the form for the reinsurance premium tax return.

(b) by inserting the following new Schedules at the end thereof—

Name of Insurer or Reinsurer..... For the month ending....., 19.....

Serial No.	Class of Insurance Business	Amount of Gross Direct Premium written during the month
A.	<b>LONG-TERM INSURANCE BUSINESS:</b> 31. Bond investment business .. .. . 32. Industrial life assurance business .. .. . 33. Ordinary life assurance business .. .. .	
	SUB-TOTAL (i) .. .. .	
B.	<b>GENERAL INSURANCE BUSINESS:</b> 01. Aviation Insurance .. .. . 02. Engineering Insurance including contractor's all risks, machinery breakdown, erection all risks and consequential loss from machinery breakdown .. .. . 03. Fire Insurance—Domestic risks including houseowners, householders and other comprehensive package covers .. .. . 04. Fire Insurance—Industrial and commercial risks and consequential loss from fire insurance .. .. . 05. Liability Insurance—including public liability products' liability and professional indemnity .. .. . 06. Marine Insurance .. .. . 07. Motor Insurance—Private vehicles .. .. . 08. Motor Insurance—Commercial vehicles .. .. . 09. Personal Accident Insurance .. .. . 10. Theft Insurance including burglary, cash-in-transit and fidelity guarantee .. .. . 11. Workmen's Compensation and Employer's Liability Insurance .. .. . 12. Miscellaneous Insurance (i.e. class of business not included under those listed above) .. .. .	
	SUB-TOTAL (ii) .. .. .	
	TOTAL (i) + (ii) .. .. .	
	1% OF (i) + (ii) .. .. .	
	Penalty for late payment ( <i>add</i> ) .. .. .	
	<b>TOTAL TAX PAYABLE</b> .. .. .	

Date.....

Principal Officer.....

Name of Insurer or Reinsurer.....

For the year ending 31st December, 19.....

Serial No.	Class of Insurance Business	Amount of Gross Direct Premium written during the months											Total	
		Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.		Dec.
A.	LONG-TERM INSURANCE BUSINESS:													
31.	Bond investment business .. .. .													
32.	Industrial life assurance business .. .. .													
33.	Ordinary life assurance business .. .. .													
	<b>SUB-TOTAL (i) .. .. .</b>													
B.	GENERAL INSURANCE BUSINESS:													
01.	Aviation Insurance .. .. .													
02.	Engineering Insurance including contractor's all risks, machinery breakdown, erection all risks and consequential loss from machinery breakdown .. .. .													
03.	Fire Insurance—Domestic risks including house-owners, householders and other comprehensive package covers .. .. .													
04.	Fire Insurance—Industrial and commercial risks and consequential loss from fire insurance .. .. .													
05.	Liability Insurance—including public liability, products' liability and professional indemnity .. .. .													
06.	Marine Insurance .. .. .													
07.	Motor Insurance—Private vehicles .. .. .													
08.	Motor Insurance—Commercial vehicles .. .. .													
09.	Personal Accident Insurance .. .. .													
10.	Theft Insurance including burglary, cash-in-transit and fidelity guarantee .. .. .													
11.	Workmen's Compensation and Employer's Liability Insurance .. .. .													
12.	Miscellaneous Insurance (i.e. class of business not included under those listed above) .. .. .													
	<b>SUB-TOTAL (ii) .. .. .</b>													
	<b>TOTAL (i) + (ii) .. .. .</b>													
	<b>1% OF (i) + (ii) .. .. .</b>													
	<b>Penalty for late payment (add) .. .. .</b>													
	<b>TOTAL TAX PAYABLE .. .. .</b>													

Date.....

Auditor.....

Principal Officer.....

**TWENTY-FIFTH SCHEDULE**  
**REINSURANCE PREMIUM TAX RETURN**

*All amounts in Kenya Shillings*

Name of Insurer or Reinsurer.....

(Attach application(s) for Remittance)

Serial No.	Class of Insurance Business	Amount of Reinsurance Premium ceded outside Kenya
A.	<b>LONG-TERM INSURANCE BUSINESS:</b>	
31.	Bond investment business .. .. .	
32.	Industrial life assurance business .. .. .	
33.	Ordinary life assurance business .. .. .	
34.	Superannuation business .. .. .	
	<b>SUB-TOTAL (i) .. .. .</b>	
B.	<b>GENERAL INSURANCE BUSINESS:</b>	
02.	Engineering Insurance including contractor's all risks, machinery breakdown, erection all risks and consequential loss from machinery breakdown .. .. .	
03.	Fire Insurance—Domestic risks including homeowners, householders and other comprehensive package covers .. .. .	
05.	Liability Insurance—including public liability products' liability and professional indemnity .. .. .	
07.	Motor Insurance—Private vehicles .. .. .	
08.	Motor Insurance—Commercial vehicles .. .. .	
09.	Personal Accident Insurance .. .. .	
10.	Theft Insurance including burglary, cash-in-transit and fidelity guarantee .. .. .	
11.	Workmen's Compensation and Employer's Liability Insurance .. .. .	
12.	Miscellaneous Insurance (i.e. class of business not included under those listed above) .. .. .	
	<b>SUB-TOTAL (ii) .. .. .</b>	
	<b>TOTAL (i) + (ii) .. .. .</b>	
	<b>2% OF (i) + (ii) .. .. .</b>	
	<b>TAX PAYABLE .. .. .</b>	

Date.....

Principal Officer.....