

## SCHEDULE—(Contd.)

Benjamin Joseph Ongor Mak'Osewe	Machakos, Embu, Kitui.
Peter Joseph Mwangi	Narok, Kericho.
Philip Ichungwa Muchukuri	Machakos, Embu, Kitui.
Peter Githu Kabiru	Machakos, Kitui, Embu.
Michael Kamau Kehuria	South Nyanza, Kisii.
Eliab Mugokoro Gichohi	Machakos, Kitui, Embu.
Wilson Ndiema Wambugu	Kisii, Siaya, Kisumu.
Johnstone Kimama Njoroge	South Nyanza, Kisumu, Kisii.
Joseph Isaac Muitherero	South Nyanza, Kisii, Siaya.
Charles Ngoroi Chomba	Machakos, Kitui, Embu.

Dated the 26th August, 1985.

E. T. MWAMUNGA,  
*Minister for Lands and Settlement.*

LEGAL NOTICE NO. 192

THE STAMP DUTY ACT

(Cap. 480)

IN EXERCISE of the powers conferred by section 119A of the Stamp Duty Act, the Minister for Finance and Planning makes the following Order—

THE STAMP DUTY (AMENDMENT OF SCHEDULE)  
ORDER, 1985

1. This Order may be cited as the Stamp Duty (Amendment of Schedule) Order, 1985, and shall be deemed to have come into operation on the 14th June, 1985.

2. The Schedule to the Stamp Duty Act is repealed and replaced by the following new Schedule—

SCHEDULE

(ss. 5, 6 (3) and (4) and 117)

STAMP DUTIES ON INSTRUMENTS

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<i>Administration Bond</i> .. .. .	<i>See Bond, etc.</i>		
<i>Agreement for Dissolution of Partnership</i> .. .. .	<i>See Partnership and Conveyance, etc.</i>		
<i>Agreement to Divide</i> .. .. .	<i>See Partition</i>		
<i>Agreement for Exchange</i> .. .. .	<i>See Exchange of Property and Agreement and section 49,</i>		
<i>Agreement for Hire of Goods</i> .. .. .	<i>See Agreement and section 31.</i>		
<i>Agreement for Lease, Letting or Tenancy</i> .. .. .	<i>See Lease.</i>		
<i>Agreement or Contract accompanied with a deposit</i> .. .. .	<i>See Mortgage, etc.</i>		
<i>Agreement for Partition</i> .. .. .	<i>See Partition.</i>		
<i>Agreement for Partnership</i> .. .. .	<i>See Partnership</i>		
<i>Agreement to Sell Property</i> .. .. .	<i>See Agreement and Conveyance, etc., and section 49.</i>		
1. <i>Agreement or any Memorandum of an Agreement under hand only and not otherwise specifically charged with any duty, whether it be only evidence of a contract or obligatory upon the parties from its being written instrument</i> .. .. .	Sh. 2 .. .. .	The person first executing.	
Exemptions—			
(1) <i>Agreement, letter or memorandum of agreement made for or relating to the sale of any goods, wares or merchandise.</i>			
(2) <i>Agreement, letter or memorandum of agreement made in the form of a tender to the Government for or relating to any loan.</i>			
(3) <i>Agreement or memorandum of agreement, being a contract of service.</i>			
(4) <i>Agreement made with Kenya Railways for the conveyance of passengers or goods.</i>			

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<i>Annuity—</i>			
(1) Conveyance in consideration of .. .. .	See <i>Conveyance</i> , etc.		
(2) Creation of, by way of security .. .. .	See <i>Mortgage</i> , etc.		
(3) Purchase of .. .. .	See <i>Conveyance</i> , etc.		
(4) Instruments relating to, upon any other occasion	See <i>Bond</i> , etc.		
2. Appointment of a New Trustee and Appointment in execution of a power of any property, or of any use, share or interest in any property, by any instrument not being a will .. .. . And see section 53.	Sh. 50 .. .. .	The appointor.	
3. Articles of Association of a company .. .. . Exemption— Articles of a company not formed for profit	Sh. 100 .. .. .	All persons executing.	Before delivery to the Registrar of Companies.
<i>Assent to Bequest</i> .. .. .	See <i>Conveyance</i> , etc.		
<i>Assignment—</i>			
(1) By way of security, or of any security .. .. .	See <i>Mortgage</i> , etc.		
(2) Upon a sale or otherwise .. .. .	See <i>Conveyance</i> , etc.		
<i>Assurance</i> .. .. .			
<i>Attorney, Letter or Power of</i> .. .. .			
4. <i>Bill of Exchange</i> payable on demand or at sight or on presentation or within three days after date or sight .. .. .	50 cts. .. .. .	} All persons executing.	(a) If drawn in Kenya, before execution. (b) If drawn out of Kenya, in accordance with section 34.
5. <i>Bill of Exchange</i> of any other kind whatsoever and Promissory Note of any kind whatsoever, drawn, or expressed to be payable, or actually paid or endorsed, or in any manner negotiated in Kenya— For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the amount or value thereof And see sections 32 to 37 and 105.	Sh. 3 .. .. .		
<i>Bill of Sale</i> .. .. .	See <i>Chattles Transfer</i> .		
<i>Bond—</i>			
(1) For securing the payment or repayment of money	See <i>Mortgage</i> , etc.		

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
(2) For securing the transfer or retransfer of stock . . . (3) In relation to any annuity upon the original creation and sale thereof . . . . .	See <i>Marketable Security</i> .		
6. <i>Bond, Covenant or Instrument of any kind whatsoever—</i>	See <i>Conveyance, etc.</i>		
(1) Being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security and except a superannuation annuity), or for any sum or sums of money as stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease—			
For a definite and certain period, so that the total amount to be ultimately payable can be ascertained, for every Sh. 1,000, and also for any fractional part of Sh. 1,000, of that amount . . . . .	Sh. 5 . . . . .	The obligee, covenantee, or other person taking the security.	
For a term of life or any other indefinite period, for every Sh. 100, and also for any fractional part of Sh. 100, of the annuity or sum periodically payable . . . . .	Sh. 10 . . . . .	The obligee, covenantee, or other person taking the security.	
(2) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or primary security is duly stamped—			

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
Where the total amount to be ultimately payable can be ascertained, for every Sh. 1,000, and also for any fractional part of Sh. 1,000, of that amount .. .. .	Sh. 2 .. .. .	} The obligee, covenantee, or other person taking the security.	
In any other case, for every Sh. 100 and also for any fractional part of Sh. 100, of the annuity or sum periodically payable .. .. .	Sh. 4 .. .. .		
(3) Being a grant or contract for payment of a superannuation annuity, that is to say, a deferred life annuity granted or secured to any person in consideration of annual premiums payable until he attains a specified age, and so to commence on his attaining that age— For every Sh. 100, and also for any fractional part of Sh. 100, of the annuity .. .. .	Sh. 1 .. .. .	The grantor.	
(4) Given pursuant to the provisions of any written law or on the directions of any public officer for or in respect of any of the duties or revenues of Kenya or for preventing frauds thereon or evasions thereof, or for any other matter or thing relating thereto .. .. .	Sh. 20 .. .. .	The obligee, covenantee, or other person taking the security.	Before execution.
(5) Executed by way of security for the due execution of any office or employment, or to account for money or any other property received by virtue thereof, or executed by a surety to secure the due performance of any agreement or contract .. .. .	Sh. 20 .. .. .	The obligee, covenantee, or other person taking the security.	Before execution.
(6) On obtaining letters of administration .. .. .	Sh. 20 .. .. .	The Administrator.	Before execution.

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>(7) Accompanied with a deposit of title deeds for making a mortgage or other security on any immovable property— For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the sum secured ..</p> <p>(8) Being a declaration, or other deed or writing for making redeemable any disposition or assignment, apparently absolute, but intended only as a security— For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the sum secured ..</p> <p>(9) Of any kind whatsoever, not specifically charged with any duty .. .. .</p> <p>Exemption— Bail Bond.</p>	<p>Sh. 5 .. .. .</p> <p>Sh. 5 .. .. .</p> <p>Sh. 20 .. .. .</p>	<p>The obligee, covenantee, or other person taking the security.</p>	<p>Before execution.</p>
<p>7. <i>Cancellation, Instrument of</i> (including any instrument by which any instrument previously executed is cancelled), if not otherwise provided for— Where the duty with which the original instrument was chargeable does not exceed Sh. 10</p> <p>In any other case .. .. .</p>	<p>The same duty as on the original .. ..</p> <p>Sh. 20 .. .. .</p>	<p>The person who was responsible for stamping the original instrument.</p>	
<p>8. <i>Capital Duty</i> on the capital of a company on the registration thereof or on any increase in the capital of a company— For every Sh. 2,000, and also for any fractional part of Sh. 2,000, of the amount of new capital or increase of capital, as the case may be ..</p> <p>And see section 39.</p>	<p>Sh. 20 .. .. .</p>	<p>The company.</p>	
<p><i>Certificate of Sale</i> .. .. .</p>	<p>See <i>Conveyance</i>, etc.</p>		

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>9. <i>Chattel Transfer</i>—                      (1) Any instrument registrable under the Chattels Transfer Act .. .. .                      And see section 38.</p>	Sh. 2 .. .. .	The transferee.	
<p>(2) Any instrument registrable under the Companies Act .. .. .  <i>Cheque</i> .. .. .  <i>Composition Deed</i> .. .. .  <i>Contract</i> .. .. .</p>	<p>See <i>Mortgage, etc.</i>                      See <i>Bill of Exchange</i>                      See <i>Deed of Agreement</i>.                      See <i>Agreement</i>.</p>		
<p>10. Contract Note for or relating to the sale or purchase of any stock or marketable security—                      Where the value of the stock or marketable security does not exceed Sh. 2,000 .. .. .                      Where the value of the stock or marketable security exceeds Sh. 2,000 but does not exceed Sh. 10,000 .. .. .                      And for every Sh. 10,000 and also for any fractional part of Sh. 10,000, in excess of Sh. 10,000 .. .. .</p>	Sh. 1 .. .. .	} The broker or agent or where there is no broker or agent, the principal delivering the note.	Before delivery of the note.
	Sh. 2 .. .. .		
	Sh. 2 .. .. .		
<p>11. <i>Conveyance or Transfer</i> on sale of any property (except any stock or marketable security or any immovable property subject to duty under item 12A—                      Where the amount or value of the consideration for the sale does not exceed Sh. 500 .. .. .                      Exceeds Sh. 500 but does not exceed Sh. 1,000 .. .. .                      Exceeds Sh. 1,000 but does not exceed Sh. 1,500 .. .. .                      Exceeds Sh. 1,500 but does not exceed Sh. 2,000 .. .. .                      And for every Sh. 1,000, and also for any fractional part of Sh. 1,000, in excess of Sh. 2,000 .. .. .</p>	Sh. 20 .. .. .	} The purchaser or transferee.	
	Sh. 40 .. .. .		
	Sh. 60 .. .. .		
	Sh. 80 .. .. .		
	Sh. 40 .. .. .		
<p>And see sections 43 to 52.</p>			

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>12. <i>Conveyance or Transfer</i> on sale of any stock or marketable security—            Where the amount or value of the consideration for the sale does not exceed Sh. 500 ...            Exceeds Sh. 500 but does not exceed Sh. 1,000 ...            Exceeds Sh. 1,000 but does not exceed Sh. 1,500 ...            Exceeds Sh. 1,500 but does not exceed Sh. 2,000 ...            And for every Sh. 1,000, and also for any fractional part of Sh. 1,000, in excess of Sh. 2,000 ...            And see sections 43 to 52 and 64 to 67.</p>	<p>Sh. 5 .. .. .            Sh. 10 .. .. .            Sh. 15 .. .. .            Sh. 20 .. .. .            Sh. 10 .. .. .</p>	<p>The purchaser or transferee.</p>	
<p>12A. <i>Conveyance or Transfer</i> on sale of any immovable property (except any debt secured by mortgage or charge on immovable property) situated in any municipality—            Where the amount or value of the consideration for the sale does not exceed Sh. 500 .. ..            Exceeds Sh. 500 but does not exceed Sh. 1,000 .. ..            Exceeds Sh. 1,000 but does not exceed Sh. 1,500 .. ..            Exceeds Sh. 1,500 but does not exceed Sh. 2,000 .. ..            And for every Sh. 1,000 and also for any fractional part of Sh. 1,000 in excess of Sh. 2,000 .. ..            And see sections 43 to 52.</p>	<p>Sh. 30 .. .. .            Sh. 60 .. .. .            Sh. 90 .. .. .            Sh. 120 .. .. .            Sh. 60 .. .. .</p>	<p>The purchaser or transferee.</p>	
<p><i>Conveyance or Transfer</i> by way of security of any property or of any security .. .. .</p>	<p>See <i>Mortgage, etc.</i> and <i>Marketable Security</i>.</p>		
<p>13. <i>Conveyance or Transfer</i> of any kind not herein before described .. .. .            And see section 53.</p>	<p>Sh. 20 .. .. .</p>	<p>The purchaser or transferee.</p>	
<p>14. <i>Copy or Extract</i> certified to be a true copy by, or by order of, any public officer and not charged for under any written law for the time being in force</p>			

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>relating to court fees .. .. .</p> <p>Exemptions—</p> <p>(1) Any copy or extract which a public officer is expressly required of any written law to make and to furnish for record in any Government Department or for any public purpose.</p> <p>(2) Any copy of, or extract from, any register relating to births, baptisms, marriages, adoptions, divorces, deaths or burials.</p> <p><i>Covenant</i> for securing the payment or repayment of money, or the transfer or retransfer of stock.</p> <p><i>Covenant</i> in relation to any annuity upon the original creation and sale thereof.</p> <p><i>Covenant</i> in relation to any annuity (except upon the original creation and sale thereof) or to other periodical payments .. .. .</p> <p>15. <i>Covenant</i>—Any separate deed of covenant (not being an instrument chargeable with <i>ad valorem</i> duty as a conveyance on sale or mortgage) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or to the production of the documents of title relating thereto, or to all or any of the matters aforesaid—</p> <p>Where the <i>ad valorem</i> duty in respect of the consideration or mortgage money does not exceed Sh. 10 .. .. .</p> <p>In any other case .. .. .</p> <p><i>Counterpart</i> .. .. .</p> <p><i>Debenture</i> for securing the payment or repayment of money, or the transfer or retransfer of stock.</p> <p>16. <i>Declaration</i> of any use or trust of or concerning any property by any instrument, not being a will or any instrument chargeable with <i>valorem</i></p>	<p>Sh. 5 .. .. .</p> <p>See <i>Mortgage</i>, etc.</p> <p>See <i>Conveyance</i>, etc., and section 50.</p> <p>See <i>Bond</i>, etc.</p> <p>A duty equal to the amount of such <i>ad valorem</i> duty.</p> <p>Sh. 20 .. .. .</p> <p>See <i>Duplicate</i>.</p> <p>See <i>Marketable Security</i> and <i>Mortgage</i>, etc.</p>	<p>The person for or on whose behalf the copy or extract is made.</p> <p>The covenantee.</p>	<p>Within thirty days of certification.</p>

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
17. <i>Deed</i> or other <i>Instrument</i> of any kind whatsoever not described in this Schedule and not generally or specially exempted from duty .. .. .	Sh. 50 .. .. .	The declarer.	
18. <i>Deed of Arrangement</i> registered under the <i>Deeds of Arrangements Act</i> — For every Sh. 2,000, and also for any fractional part of Sh. 2,000, of the sworn value of the property passing under the deed or (where no property so passed) the amount of composition payable under the deed .. .. .	Sh. 20 .. .. .	All persons executing.	
<i>Deposit of Title Deeds</i> .. .. .	Sh. 2 .. .. .	The debtor.	Before registration under that Act.
<i>Draft for Money</i> .. .. .	See <i>Mortgage</i> , etc. and section 68.		
19. <i>Duplicate or Counterpart</i> of any instrument chargeable with any duty— Where such duty does not amount to Sh. 4 ..	See <i>Bill of Exchange</i> .		
In any other case .. .. . And see section 54.	The same duty as the original instrument.	} The person for whose benefit the duplicate or counterpart was executed.	The time allowed for stamping the original instrument.
Exemption— Temporary occupation licence issued under the <i>Government Lands Act</i> and any lease for a term of one year or less granted under the <i>Trust Land Act</i> .	Sh. 5 .. .. .		
<i>Equitable Mortgage</i> .. .. .	See <i>Mortgage</i> , etc., and sections 30 and 68.		
20. <i>Exchange of Property</i> .. .. .	The same duty as on a <i>Conveyance</i> , etc., for a consideration equal to the value of the property of greatest value.	All persons executing.	
<i>Extract</i> .. .. .	See <i>Copy or Extract</i> .		
<i>Foreign Security</i> .. .. .	See <i>Marketable Security</i> and section 64.		

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<i>Further Charge or Further Security</i> .. .. .	See <i>Mortgage</i> , etc., and section 68.		
<i>Hire Purchase Agreement</i> .. .. .	See <i>Agreement</i> and section 31.		
<i>Instrument</i> not otherwise provided for .. .. .	See <i>Deed</i> .		
<i>Insurance</i> .. .. .	See <i>Policy of Insurance</i>		
21. <i>Lease or Licence</i> —			
(1) For any definite term not exceeding one year—			
Where the whole amount payable does not exceed Sh. 500 .. .. .	Sh. 5 .. .. .	} The lessee or licensee.	
Exceeds Sh. 500 but does not exceed Sh. 1,000 .. .. .	Sh. 10 .. .. .		
Exceeds Sh. 1,000 but does not exceed Sh. 1,500 .. .. .	Sh. 15 .. .. .		
Exceeds Sh. 1,500 but does not exceed Sh. 2,000 .. .. .	Sh. 20 .. .. .		
And for every Sh. 1,000, and also for any fractional part of Sh. 1,000, in excess of Sh. 2,000 .. .. .	Sh. 10 .. .. .		
(2) For any definite term of not less than one year but not exceeding three years, where the rent is at a rate or average rate—			
Not exceeding Sh. 2,000 a year, for every Sh. 500, and also for any fractional part of Sh. 500, of such rate or average rate .. .. .			
Exceeding Sh. 2,000 a year, for every Sh. 1,000, and also for any fractional part of Sh. 1,000, of such rate or average rate .. .. .	Sh. 5 .. .. .	} The lessee or licensee.	
Exceeding Sh. 2,000 a year, for every Sh. 1,000, and also for any fractional part of Sh. 1,000, of such rate or average rate .. .. .	Sh. 10 .. .. .		
(3) For any other definite term, or any indefinite term, where the rent is at a rate or average rate—			
Not exceeding Sh. 2,000 a year, for every Sh. 500, and also for any fractional part of Sh. 500, of such rate or average rate .. .. .			
Exceeding Sh. 2,000 a year, for every Sh. 1,000, and also for any fractional part of Sh. 1,000, of such rate or average rate .. .. .	Sh. 10 .. .. .	} The lessee or licensee.	
Exceeding Sh. 2,000 a year, for every Sh. 1,000, and also for any fractional part of Sh. 1,000, of such rate or average rate .. .. .	Sh. 20 .. .. .		

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
(4) Temporary occupation licence issued under the Government Lands Act and any lease for a term of one year or less granted under the Trust Land Act .. .. . And see sections 55 to 63.	Sh. 5 .. .. .	The licensee.	
<i>Letter of Credit</i> .. .. .	<i>See Bill of Exchange</i>		
<i>Letter of Guarantee</i> .. .. .	<i>See Agreement.</i>		
<i>Letter of Indemity</i> .. .. .	<i>See Agreement.</i>		
<i>Letter or Power of Attorney</i> .. .. .	<i>See Power of Attorney.</i>		
22. <i>Marketable Security</i> —			
(1) Transfer, assignment or disposition of a marketable security of any description:			
(a) upon a sale thereof .. .. .	<i>See Conveyance, etc.</i>		
(b) upon a mortgage thereof .. .. .	<i>See Mortgage, etc.</i>		
(c) in any other case than a sale or mortgage	Sh. 20 .. .. .	The transferee, assignee, etc.	
(2) Marketable security, including a debenture, transferable by delivery—			
Where the money thereby secured does not exceed Sh. 500 .. .. .	Sh. 15 .. .. .		
Where the money thereby secured exceeds 500 but does not exceed Sh. 1,000 .. .. .	Sh. 30 .. .. .		
Where the money thereby secured exceeds Sh. 1,000 but does not exceed Sh. 1,500 .. .. .	Sh. 45 .. .. .		
Where the money thereby secured exceeds Sh. 1,500 but does not exceed Sh. 2,000 .. .. .	Sh. 60 .. .. .		
And for every Sh. 1,000 and also for any fractional part of Sh. 1,000 by which the money thereby secured exceeds Sh. 2,000	Sh. 30 .. .. .	The deliveror.	Before delivery.
(3) Marketable security, being such security as last aforesaid, given in substitution for a like security duly stamped—			

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the money thereby secured And see sections 64 to 67.	Sh. 2 .. .. .	The deliveror.	Before delivery.
<i>Marriage Settlement</i> .. .. .	<i>See Settlement.</i>		
23. <i>Memorandum of Association</i> of a company—			
(1) If accompanied by the Articles of Association .. .. .	Sh. 80 .. .. .	} All persons executing.	Before delivery to the Registrar of Companies.
(2) If not so accompanied .. .. .	Sh. 200 .. .. .		
Exemption— Memorandum of any company not formed for profit.			
24. <i>Mortgage, Bond, Debenture and Covenant</i> (except a marketable security specially charged with duty)—			
(1) Being the only, or principal, or primary security (other than an equitable mortgage) for the payment or repayment of money— For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the amount secured ..	Sh. 5 .. .. .	The mortgagee, chargee, etc.	
(2) Being a collateral, or auxiliary, or substituted security (other than an equitable mortgage), or by way of further assurance for the above-mentioned purpose, where the principal, or primary security is duly stamped— For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the amount secured ..	Sh. 2 .. .. .	} The mortgagee, chargee, etc.	
(3) Being an equitable mortgage— For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the amount secured ..	Sh. 2 .. .. .		
(4) Transfer, assignment or disposition of any mortgage, bond, debenture or covenant (except a marketable security), or of any money or stock secured by any such instrument or by any judgment—			

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the amount transferred, assigned or disposed, exclusive of interest which is not in arrear .. .. .</p> <p>And also where any further money is added to the money already secured .. .. .</p>	<p>Sh. 1 .. .. .</p> <p>The same duty as a principal security for such further money.</p>	<p>} The transferee.</p>	
<p>(5) Reconveyance, release, discharge, surrender, resurrender or renunciation of any such security as aforesaid, or of the benefit thereof or of the money thereby secured—</p> <p>For every Sh. 1,000, and also for any fractional part of Sh. 1,000, of the total amount or value of the money at any time secured ..</p> <p>Exemptions—</p> <p>(1) Letter of hypothecation accompanying a Bill of Exchange.</p> <p>(2) Instrument of pawn or pledge of goods, if unattested.</p> <p>And see sections 68, 69 and 70.</p>	<p>Sh. 1 .. .. .</p>	<p>The mortgagor, chargor, etc.</p>	
<p><i>Mortgage of Stock or Marketable Security—</i></p> <p>(1) Under hand only .. .. .</p> <p>(2) By deed .. .. .</p>	<p>See <i>Agreement</i> and section 30.</p> <p>See <i>Mortgage</i>, etc. and, section 68.</p> <p>See <i>Bill of Exchange</i>.</p>		
<p><i>Order for payment of money</i> .. .. .</p> <p>25. <i>Partition, Instrument of—</i></p> <p>Where the amount or value of the separated share or shares of the property does not exceed Sh. 500</p> <p>Exceeds Sh. 500 but does not exceed Sh. 1,000</p> <p>Exceeds Sh. 1,000 but does not exceed Sh. 1,500</p> <p>Exceeds Sh. 1,500 but does not exceed Sh. 2,000</p> <p>And for every Sh. 1,000, and also for any fractional part of Sh. 1,000, in excess of Sh. 2,000 .. .. .</p>	<p>Sh. 10 .. .. .</p> <p>Sh. 20 .. .. .</p> <p>Sh. 30 .. .. .</p> <p>Sh. 40 .. .. .</p> <p>Sh. 20 .. .. .</p>	<p>} All persons executing.</p>	

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
26. <i>Partnership</i> — (1) Instrument of .. .. . (2) Instrument of dissolution of, including an agreement to dissolve, without consideration .. .. . (3) Instrument of dissolution of, including an agreement to dissolve, with consideration .. .. . <i>Pawn or Pledge</i> .. .. .	Sh. 80 .. .. . Sh. 20 .. .. . See <i>Conveyance</i> , etc. See <i>Mortgage</i> , etc.	} All persons executing.	
27. <i>Policy of Insurance</i> — (1) <i>Policy of Marine Insurance</i> : (a) Where the premium or consideration does not exceed the rate of one-eighth per centum of the sum insured, but excluding reinsurance .. .. . (b) Reinsurance .. .. . (c) In any other case— (i) For or upon any voyage, for every Sh. 10,000, and also for any fractional part of Sh. 10,000, of the sum insured .. .. . (ii) For time— (A) Where the insurance is made for time not exceeding six months, for every Sh. 10,000, and also for any fractional part of Sh. 10,000, of the sum insured .. .. . (B) Where the insurance is made for any time exceeding six months but not exceeding twelve months, for every Sh. 10,000, and also for any fractional part of Sh. 10,000, of sum insured .. .. . Exemption— Policy of insurance on baggage or personal and household effects only, if made or executed outside Kenya. And see sections 72 to 81.	50 cts. .. .. . Sh. 4 .. .. . Sh. 1 .. .. . Sh. 3 .. .. . Sh. 6 .. .. .	} The insurer, or in the case of a policy issued outside Kenya and sent to the insured or his agent, the insured.	

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>(2) <i>Policy of Life Insurance:</i>            For every Sh. 10,000 and also for any fractional part of Sh. 10,000, of the sum insured .. .. .            And see sections 72, 82 and 85.</p>	<p>Sh. 5 .. .. .</p>	<p>The insurer.</p>	
<p>(3) <i>Policy of Insurance against Accident</i> and policy of insurance for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against loss of, damage of or to any property:            (a) against railway or air accident, valid for a single journey only .. .. .            (b) in any other case .. .. .</p>	<p>50 cts. .. .. .            Sh. 4 .. .. .</p>	<p>} The insurer.</p>	
<p>(4) <i>Any other Policy of Insurance</i> not specifically mentioned .. .. .  <b>Exemption—</b>            Letter or cover or engagement to issue a policy of insurance: Provided that unless such letter or engagement is duly stamped for such policy, nothing shall be claimable thereunder, nor, except as provided in subsection (4) of section 74, shall it be available for any purpose except to compel the delivery of the policy therein mentioned.</p>	<p>Sh. 4 .. .. .</p>	<p>The insurer.</p>	
<p>28. <i>Power or Letter of Attorney</i> or other instrument in the nature thereof—            (1) When given for valuable consideration and authorizing the attorney to sell any immovable property .. .. .</p>	<p>The same duty as a <i>Conveyance</i>, etc. computed on the consideration.</p>	<p>The person executing.</p>	

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
(2) Of any kind whatsoever not hereinbefore described— In respect of each donor .. .. .	Sh. 20 .. .. .	All persons executing.	
(3) Revocation of any power or letter of attorney—	Sh. 2 .. .. .		
In respect of each person revoking .. .. . <i>Promissory Note</i> .. .. .	See <i>Bill of exchange</i> . 20 cts. .. .. .	The person giving the receipt.	Before being parted with by the person giving the receipt.
29. Receipt given for, or upon the payment of, money amounting to forty shillings or upwards .. .. . Exemptions— (1) Receipt given for money or securities for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for. (2) Acknowledgement by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment. (3) Receipt given by any public officer for money paid by way of imprest or advance, or in adjustment of an account, where he receives no personal benefit therefrom. (4) Receipt given by any person for or on account of any salary, pay or wages, or for or on account of any like payment made to or for the account or benefit of such person, being the holder of an office or an employée, in respect of his office or employment, or for or on account of money paid in respect of any person, superannuation allowance, compassionate allowance or other like allowance.			

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>(5) Receipt endorsed or otherwise written upon or contained in any instrument liable to stamp duty, and duly stamped, or any instrument exempted from stamp duty by the provisions of paragraph (a) in subsection (1) of section 117 acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money or interest, or annuity or other periodical payment thereby secured or therein mentioned.</p> <p>(6) Receipt given for any allowance by way of drawback or otherwise upon the exportation of any goods or merchandise from Kenya.</p> <p>(7) Receipt given for the return of any duty of customs.</p> <p>(8) Receipt given for any payment of money made without consideration.</p> <p>(9) Receipt given in respect of any sum payable as compensation under the Workmen's Compensation Act.</p> <p>(10) Receipt given for a refund of bail or for a refund of a fine, or any part thereof.</p>			
<p><i>Reconveyance, Release or Renunciation of any security.</i></p>	<p><i>See Mortgage, etc.</i></p>		
<p>30. <i>Release or Renunciation of any property or of any right or interest in any property—</i></p>			
<p>(1) Upon a sale .. .. .</p>	<p><i>See Conveyance, etc.</i></p>		
<p>(2) By way of security .. .. .</p>	<p><i>See Mortgage, etc.</i></p>		
<p>(3) In any other case .. .. .</p>	<p>Sh. 40 .. .. .</p>	<p>All persons executing.</p>	

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
31. <i>Revocation of any use or trust of any property by any writing not being a will</i> . . . . .	Sh. 40 and see <i>Cancellation</i> .	All persons executing.	
<p>32. <i>Settlement</i>—            Any instrument, whether voluntary or upon any good or valuable consideration, other than a bona fide pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on any immovable property or not, or to be laid out in the purchase of immovable property or not), or any definite and certain amount of stock, or any security, is settled in any manner whatsoever—</p> <p>(1) In respect of a settlement of any marketable security or of any interest secured by a bond, mortgage or policy of insurance, for every Sh. 2,000, and also for any fractional part of Sh. 2,000, of the amount or value of the property settled or agreed to be settled . . . . .</p> <p>(2) In any other case, for every Sh. 2,000 and also for any fractional part of Sh. 2,000, of the amount or value of the property settled or agreed to be settled . . . . .</p> <p>Exemption—            Deed of dower executed on the occasion of a marriage between persons professing the Muslim faith.            And see sections 89 to 91.</p>	<p>Sh. 20 . . . . .</p> <p>Sh. 40 . . . . .</p>	<p>} The settlor.</p>	
33. <i>Share Warrant to bearer, issued in Kenya</i> . . . . .	The same duty as that payable in respect of a marketable security transferable by delivery computed on the amount of the consideration.	The company issuing.	Before issue.

SCHEDULE—(Contd.)

Instrument	Duty	Person Responsible for Stamping	Time for Stamping if other than that generally or specially provided in this Act
<p>And see sections 92 to 94.</p> <p><i>Superannuation Annuity</i> .. .. .</p> <p>34. <i>Surrender of any kind whatsoever not chargeable with duty as conveyance on sale or mortgage</i> ..</p> <p>Exemption— Surrender of lease, when the lease is exempt from duty.</p>	<p><i>See Bond, etc.</i></p> <p>Sh. 20 .. .. .</p>	<p>The surrenderee.</p>	
<p><i>Temporary Occupation Licence</i> .. .. .</p>	<p><i>See Lease.</i></p>		
<p><i>Transfer</i> .. .. .</p>	<p><i>See Conveyance, etc.</i></p>		
<p><i>Trust</i> .. .. .</p>	<p><i>See Declaration.</i></p>		

Made on the 23rd July, 1985.

**GEORGE SAITOTI,**  
*Minister for Finance and Planning.*