

(Legislative Supplement No. 72)

LEGAL NOTICE NO. 431

THE VALUE ADDED TAX ACT

(No. 7 of 1989)

IN EXERCISE of the powers conferred by section 11 (6) of the Value Added Tax Act, the Vice-President and Minister for Finance makes the following Order:—

THE VALUE ADDED TAX ORDER, 1989

1. This Order may be cited as the Value Added Tax Order, 1989, and shall come into operation on the 1st January, 1990.

2. Any tax payable on the goods specified in the Schedule shall be excluded from deduction of input tax under section 11 (1) of the Act.

SCHEDULE

1. All motor vehicles, fuel and oil for use in such vehicles.
2. Furniture, fittings and ornaments or decorative items in buildings other than items permanently attached to buildings.
3. Household or domestic electrical appliances other than those approved by the Commissioner for use in the manufacture of taxable goods.

Made on the 21st December, 1989.

GEORGE SAITOTI,
Vice-President and Minister for Finance.

LEGAL NOTICE NO. 432

**THE CERTIFIED PUBLIC SECRETARIES OF KENYA ACT,
1988**

(No. 12 of 1988)

COMMENCEMENT

IN EXERCISE of the powers conferred by section 1 of the Certified Public Secretaries of Kenya Act, 1988, the Vice-President and Minister for Finance appoints the 1st November, 1989, as the day on which the Act shall be deemed to have come into operation.

Dated on the 4th December, 1989.

GEORGE SAITOTI,
Vice-President and Minister for Finance.