

LEGAL NOTICE No. 18

## THE STAMP DUTY ACT

(Cap. 480)

IN EXERCISE of the powers conferred by section 119 of the Stamp Duty Act, the Minister for Finance makes the following Regulations:—

### THE STAMP DUTY (AMENDMENT) REGULATIONS, 1993

1. These Regulations may be cited as the Stamp Duty (Amendment) Regulations, 1993.

2. The Stamp Duty Regulations are amended—

Sub. Leg.

(a) in regulation 2, by deleting the expression "First Schedule" appearing in the second line and inserting "First and Fourth Schedules";

(b) in the First Schedule, by deleting the following last paragraph therefrom—

"Any instrument requiring or capable of registration, being an instrument relating to the registration of transactions or devolution affecting land registered under any law relating to the registration of land in the special areas"; and

(c) by inserting the following new Schedule immediately after the Third Schedule—

#### FOURTH SCHEDULE

(r. 2)

#### INSTRUMENTS UPON WHICH STAMP DUTY MAY BE PAID AND DENOTED BY MEANS OF REVENUE STAMPS IMPRESSED BY A FRANKING MACHINE

1. Any instrument requiring or capable of registration, being an instrument relating to the registration of transactions or devolution affecting land registered under any law relating to the registration of land.

2. Bills of Exchange and Promissory Notes if drawn within Kenya.

Made on the 27th January, 1993.

W. M. MUDAVADI,  
Minister for Finance.