

LEGAL NOTICE NO. 73

THE INCOME TAX ACT
(Cap. 470)

IN EXERCISE of the powers conferred by section 130 of the Income Tax Act, the Minister for Finance makes the following Rules:-

THE INCOME TAX (DISTRAINT)(AMENDMENT) RULES, 2000

1. These Rules may be cited as the Income Tax (Distrainment) (Amendment) Rules, 2000.

SUB. Leg.

2. The Income Tax (Distrainment) Rules, in these Rules referred to as "the principal Rules", are amended in rule 6 by inserting the following new paragraph immediately after paragraph 2 -

(3) Where a distrainment order has been served by the distrainor, the distrainment agent may proceed to execute the distress as authorised by the Commissioner provided that in executing the distress, the distrainment agent shall be subject to the provisions of the Act and the Auctioneers Act.

3. The principal Rules are amended in rule 7, by inserting the expression "or distrainment agent" immediately after the word "distrainor" appearing in paragraph (1).

4. The principal Rules are amended in rule 8, by inserting the expression "or distrainment agent" immediately after the word "distrainor" wherever it occurs.

5. The principal Rules are amended in paragraph 2 of the Schedule -

(i) by renumbering the existing subparagraph (a) as subparagraph (a)(i) and inserting the following new subparagraph;

(ii) Where distress is levied and the distrainment agent stopped from executing the distress either

through a court order or by the Commissioner after sufficient arrangements have been made by the distrainee to pay the distress debt and costs and expenses incurred by the distrainor, the distraint agent shall be entitled to a remuneration of one per cent of the distress debt and costs and expenses recovered or Kshs.5,000, whichever is the lower.

Made on the 15th June, 2000.

C.B. OKEMO,
Minister for Finance.

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THE INCOME TAX ACT
(Cap. 470)

IN EXERCISE of the powers conferred by section 130 of the Income Tax Act, the Minister for Finance makes the following Rules:-

THE INCOME TAX (RETIREMENT BENEFITS)
(AMENDMENT) RULES, 2000

1. These Rules may be cited as the Income Tax (Retirement Benefits) (Amendment) Rules, 2000.

2. The Income Tax (Retirement Benefits) Rules, 1994, in these Rules referred to as the "principal Rules", are amended in Rule 4 -

L.N. 197/94.

(a) by deleting the expressions "nine thousand pounds" and "seven hundred and fifty pounds" appearing in paragraph (g) and substituting therefor the expressions "ten thousand five hundred pounds" and "eight hundred and seventy five pounds" respectively;

(b) by deleting the expression "nine thousand pounds" wherever it occurs in paragraph (h) and substituting