



Kenya Revenue Authority

Domestic Taxes Department

THE VALUE ADDED TAX ACT (CAP.476) AND THE SUBSIDIARY LEGISLATIONS (REVISED EDITION, 2004)

Prepared for the Staff by the Technical Section

- Notes: (1) This edition- (a) includes the amendments contained in the Finance Act, 2004 (b) has been prepared using the Value Added Tax Act, Revised Edition, 2003, Subsidiary Legislations and the Finance Act, 2004. (2) In all cases references must be made to the actual text of the principal and subsidiary legislations published by the Government Printer and should the terms and text of this book be at variance with the Legislations published by the Government Printer, the latter must be followed.

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THE VALUE ADDED TAX ACT

(CAP. 476.)

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CHAPTER 476

THE VALUE ADDED TAX ACT

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THE VALUE ADDED TAX ACT

Commencement: 1st January, 1990

An Act of Parliament to impose a tax to be known as value added tax on goods delivered in, or imported into Kenya; and on certain services supplied in or imported into Kenya and for connected purposes.

Enacted by the Parliament of Kenya, as follows:-

PART I - PRELIMINARY

Short title.

1. This Act may be cited as the Value Added Tax Act.

Interpretation.

2. (1) In this Act, unless the context otherwise requires-

10 of 1990s. 13.

“aircraft” includes every description of conveyance for the transport by air of human beings or goods;

8 of 1991s. 36.

8 of 1993, s. 21.

6 of 1994, s. 18.

8 of 1996, s. 11.

5 of 1998, s. 17.

4 of 1999S. 18A

9 of 2000, s. 22.

6 of 2001, s. 26.

7 of 2002, s. 23

15 of 2003 S.19

“appeal” means an appeal under section 33;

“assessment” means an assessment made under paragraph 9(1) of the Seventh Schedule.

“authority” means the Kenya Revenue Authority established by the Kenya Revenue Authority Act.

“authorized officer”, in relation to any provision of this Act, means any officer appointed under section 3 who has been authorized by the Commissioner to perform any functions under or in respect of that provision;

“building” means houses including prefabricated houses, garages, dwellings, apartment houses, hospitals and institutional buildings, colleges, schools, churches, office buildings, factories, warehouses, theatres, cinemas, silos, mill buildings, barns, stables, greenhouses and similar roofed structures affording protection and shelter, radio and television masts, transmission lines and towers, car ports, bandstands, grandstands, water storage tanks, gantries, bridges, head frames for mines and other similar structures but not including mobile homes, caravans and trailers;

“business” includes any trade, commerce or manufacture, or any concern in the nature of trade, commerce or manufacture;

“certificate of registration” means a certificate issued under the Sixth Schedule;

“commissioner” means

(a) the Commissioner-General appointed under section 11(1) of the

- Cap 469 (b) with respect to powers or functions that have been delegated under section 11(4) of the Kenya Revenue Authority Act to another Commissioner, that other Commissioner.
- Cap. 486. “company” means a company as defined in the Companies Act and a corporate body formed under any other written law, and includes any association, whether incorporated or not, formed outside Kenya which the Minister may by order declare to be a company for the purpose of this Act;
- “concessional loan” means a loan with at least twenty five per cent grant element;
- “construction” means the process by which a building, or part thereof, or an addition thereto, is erected, but does not include the manufacture of –
- (a) materials for the construction of buildings; or
 - (b) component parts used in, wrought into, or attached to, buildings;
- “contractor” means a person who undertakes the construction, demolition, repair or restoration of buildings, industrial plant, roads, bridges, dams, quays, wharves and other similar civil works and parts thereof including mechanical and electrical machinery and equipment;
- “designated person” means –
- (i) any person who by way of business offers for sale any designated goods or offers to repair, alter or process any designated goods, or who acts as an agent for any such person;
 - (ii) any person who, by way of business, offers designated services;
- “designated supplies” means the designated goods and designated services specified in the Fourth Schedule:
- “duty of customs” means excise duty, import duty, export duty, suspended duty, dumping duty, levy, cess, imposition, tax or surtax charged under the Customs and Excise Act.
- Cap. 472. “entertainment” means an exhibition, performance or amusement to which persons are admitted for payment, but does not include the following –
- (a) stage plays and performances which are conducted by educational institutions, approved by the Minister for the time being responsible for education as part of learning;
 - (b) sports, games or cultural performances conducted under the auspices of the Ministry of Culture and Social Services;
 - (c) entertainment of a charitable, educational, medical, scientific or cultural nature as may be approved in writing by the Commissioner prior to the date of the entertainment for the benefit of

the public; or

Cap. 108

(d) entertainment organized by a non-profit making charitable, educational, medical, scientific or cultural society registered under the Societies Act where the entertainment is in furtherance of the objects of the society as may be approved in writing by the Commissioner prior to the date of the entertainment;

“exempt supplies” means supplies of goods and services specified in the Second and Third schedules respectively, which are not subject to tax.

“export processing zone” means an export processing zone designated under the Export Processing Zones Act;

Cap. 517.

“foreign aid funded investment project” means a project designated by the Minister by order published in the Gazette;

Cap. 131.

“game of chance” has the meaning assigned to it in section 2 of the Betting, Lotteries and Gaming Act.

“hotel” means premises on which accommodation is supplied or available for supply, with or without food or the services other than those specified in the Third Schedule in exchange for money or money’s worth, and includes premises known as “service flats”, “service apartments”, “beach cottages”, “holiday cottages”, “game lodges”, “safari camps” , “bandas”, holiday villas and other premises or establishments used for similar purposes but does not include –

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(a) premises on which the only supply is under a lease or license of not less than one month, unless by prior arrangement the occupier may, without penalty, terminate that lease or license on less than one month’s notice; or

(b) premises operated by a charitable or religious organization registered under the Societies Act for charitable or religious purposes; or

(c) premises operated by an educational or training institution approved by the Minister for the use of the staff and students of that institution; or

(d) premises operated by a medical institution approved by the Minister for the time being responsible for health for the use of the staff and students of that institution;

“import” means to bring or cause to be brought from a foreign country or from an export processing zone;

“importer” means any person who imports taxable goods;

“manufacture” means –

(a) in relation to any commodity, the activities of a manufacturer, including the bottling of water, but excluding the construction of buildings or the local treatment of water by a local authority or a person approved by the Minister for the time being responsible for water development for domestic or for industrial use; and

(b) in relation to electricity, the generation thereof;

“manufacturer” means

(a) in relation to any commodity, any person who subjects any physical matter to any process by which that commodity is finally produced; or

(b) any person whose trade consists of activities in connection with commodities included in paragraph (a) including assembly, packing, bottling, re-packing, mixing, blending, grinding, cutting, bending, twisting, and joining, or similar activity by which such commodities are finally produced; or

(c) any person who has goods as defined in paragraph (a) or (b) manufactured to his specification or design, for himself, or on his behalf by others; or

(d) any person who generates electricity.

“official aid funded project” means a project funded by means of a grant or concessional loan in accordance with an agreement between the Government and any foreign government, agency, institution, foundation, organization or any other aid agency;

“owner”, in respect of any goods (whether taxable or not), aircraft, vessel, vehicle, plant or other thing, includes any person (other than an officer acting in his official capacity) being or holding himself out to be the owner, manufacturer, agent or the person in possession of, beneficiary interested in, or having control of, or power of disposition over, the goods, aircraft, vessel, vehicle, plant, or other thing;

“registered manufacturer” means any manufacturer registered under the Sixth Schedule;

“registered person” means any person registered under the Sixth Schedule;

“regulations” means regulations made under section 58;

“restaurant” means any establishment supplying restaurant service, and includes cafeterias, fast-food outlets, snack bars, food stalls at exhibitions or sports arenas and similar establishments, but does not include –

(a) establishments operated by a charitable or religious organisation registered under the Societies Act for charitable or religious purposes; or

(b) establishments operated by an educational or training institution approved by the Minister for the use of the staff and students of that institution; or

(c) establishments operated by a medical institution approved by the Minister for the time being responsible for health for the use of the staff and students of that institution; or

(d) canteens and cafeterias operated by an employer for the benefit of his low-income employees which the Commissioner may approve subject to such conditions as he may prescribe;

“restaurant services” means the supply of food or beverages prepared for immediate consumption, whether or not such consumption is on the premises of the restaurant, and includes outside catering;

“sale”, in relation to any goods, means –

(a) any transaction whereby the goods are delivered by one person to another person pursuant to a contract of sale or other disposition whereby the ownership in the goods has passed or will pass to the person to whom the goods are delivered or to any other person for whom such person is acting as an agent; or

(b) any transaction whereby one person passes the possession of any goods to any other person under an agreement, whether oral or in writing, which provides for the purchase of goods by the person to whom the possession thereof is delivered, or which provides that the property in the goods will or may pass to that person on the happening of any event; or

(c) any transaction whereby the owner of the goods delivers to any person the possession of the goods on hire or any other arrangement whatsoever, which permits the person to whom the possession is delivered to use the goods for his own purposes or for the purposes of any other person, whether for any specified period or indefinitely, and whether or not that person is required to give the owner any consideration for the use of the goods by him or by any other person; or

(d) any use of the goods for his own purposes outside of the business by the registered person or any other person liable to pay tax;

“services” means

(a) any supply by way of business that is not a supply of goods or money; or

(b) anything which is not a supply of goods but is done for a consideration (including, if so done, the granting, assignment or surrender of any right),

but does not include a service provided by an employee to his employer for a wage or salary.

“service exported out of Kenya” means a service provided for use or consumption outside Kenya whether the service is performed in Kenya or outside Kenya, or both inside and outside Kenya;

“service imported into Kenya” means a service provided by a person normally resident outside Kenya who is not required to register for tax in Kenya, or a service provided by an export processing zone enterprise for use or for consumption by a person in Kenya;

“supply” includes –

the sale, supply or delivery of taxable goods to another person;

the sale or provision of taxable services to another person;

the appropriation by a registered person of taxable goods or services for his own use outside of the business;

the making of a gift of any taxable goods or taxable services;

the letting of taxable goods on hire, leasing or other transfers;

the provision of taxable services by a contractor to himself in constructing a building and related civil engineering works for his own use, sale or renting to other persons.

the receipt of a sum of money by a registered person for loss of taxable goods or services;

the appropriation by a registered person of taxable goods or services for his own use inside of the business where if supplied by another registered person, the tax charged on such goods or services is excluded from the deduction of input tax;

any other disposal of taxable goods or provision of taxable services;

“tax” means the value added tax chargeable under this Act;

“tax period” means one calendar month;

“taxable goods” means electricity and any goods other than those specified in the Second Schedule;

“taxable person” means any person liable to apply for registration under the Sixth Schedule, but does not include an export processing zone enterprise;

“taxable services” means any services not specified in the Third Schedule;

“taxable value” means the value determined in accordance with section 9;

“Tribunal” means and Appeals Tribunal established under section 32;

“vehicle” includes every description of conveyance for the transport by land of human beings or goods.

“winnings” has the meaning assigned to it in section 2 of the Betting, Lotteries and Gaming Act.

(2) For the purposes of this Act, goods shall be classified by reference to the tariff numbers set out in the First Schedule to the Customs and Excise Act, and in interpreting that Schedule section 2(3) (a) to (j) of that Act shall, *mutatis mutandis*, apply.

PART II - ADMINISTRATION

3. (1) Deleted by Finance Act 2004

Functions and powers of the Commissioner and other officers. 10 of 1990, s. 14. 4 of 1999,s. 19.

(2) The Commissioner shall be responsible for the control and collection of, and accounting for, tax, and shall, subject to the direction and control of the Minister, have the superintendence of all matters relating thereto.

(3) The Commissioner may -

(a) authorize any other officer appointed under this section to perform any of the functions of the Commissioner under this Act, or the regulations, except this subsection; or

(b) subject to the approval of the Board of Directors of the Authority, by notice in the Gazette, appoint such other person as he may determine to perform any of the Commissioner's functions under this Act requiring expert knowledge or skill subject to such limitations as the Commissioner may think fit.

(3A). Subject to this Act, every appointment under paragraph (b) of subsection (3) shall be made upon such terms and conditions of service as may be approved by the Board of Directors of the Authority.

(4) Every officer appointed under this section shall enforce, and ensure due compliance with, the provisions of this Act and the regulations, and shall make all due inquiries in relation thereto.

(5) Every authorized officer or other person appointed under subsection (3) shall, on demand, produce such documents establishing his identity as may be approved by the Commissioner.

(6) Every authorized officer or other person appointed under subsection (3) shall, by a date to be determined by the Commissioner, make and subscribe before a magistrate or Commissioner for oaths a declaration in the form set out in the Ninth Schedule.

4. For the purposes of carrying out this Act, every authorized officer shall, in the performance of his duties, have all the powers, rights, privileges and protection of a police officer.

Authorized officers to have powers of police officers.

PART III - CHARGE TO TAX

5. A tax, to be known as value added tax, shall be charged in accordance with the provisions of this Act on the supply of goods and services in Kenya (including anything specified by the Minister as such a supply) and on the importation of goods and services into Kenya.

Charge to tax. 10 of 1990,s. 15.

6. (1) Tax shall be charged on any supply of goods or services made or

Tax to be charged on taxable supplies and imported goods and services.
10 of 1990,s. 16.
9 of 2000,s. 23.
6 of 2001,s. 27.

provided in Kenya where it is a taxable supply made by a taxable person in the course of or in furtherance of any business carried on by him.

(2) The rates of tax shall be those specified in the First Schedule.

(3) A person who makes or intends to make taxable supplies is a taxable person while he is, or is required to be, registered under the Sixth Schedule; and a taxable supply is a supply of taxable goods or services made or provided in Kenya.

(4) Tax on any supply of goods or services shall be a liability of the person making the supply and (subject to provisions of this Act relating to accounting and payment) shall become due at the time of supply.

(5) Tax on the importation of goods into Kenya shall be charged as if it were a duty of customs and shall be payable by the person who imports the goods.

(6) Tax on services imported into Kenya shall be payable by the person receiving the taxable service.

(7) Notwithstanding the provisions of subsection (6), where the supplier of a service to which that subsection applies is normally resident outside Kenya, the Commissioner may, by notice in writing, appoint a person who is normally resident in Kenya, as an agent for collecting the tax payable on the service and remitting it to the Commissioner.

7. (1) The Minister may, by order published in the Gazette –

Minister may amend Schedules.
10 of 1990,s. 17.
8 of 1991,s. 37.

(a) amend the First Schedule by increasing or decreasing any of the rates of tax by an amount not exceeding twenty five per cent of the rate set out therein; or

(b) amend, vary or replace the Sixth and Seventh Schedules.

(2) Every order made under subsection (1) shall be laid before the National Assembly without unreasonable delay, and unless a resolution approving the order is passed by the National Assembly within twenty days of the day on which the National Assembly next sits after the order is so laid, it shall thenceforth be void, but without prejudice to anything previously done thereunder.

8. (1) Where a taxable person supplies goods or services and the supply is zero rated, then no tax shall be charged on the supply, but it shall, in all other respects, be treated as a taxable supply and accordingly the rate at which tax is treated as charged on the supply shall be nil.

Zero rating.
10 of 1990,s. 18.
9 of 1992,s.19.
6 of 1994 S.19
8 of 1997,s. 17.
9 of 2000,s. 24.

(2) A supply or importation of goods is zero-rated by virtue of this section if the goods are of the description for the time being specified in the Fifth Schedule or Part A and Part B of the Eighth Schedule or the supply is of a description so specified.

(3) A supply or importation of goods or services is zero-rated by virtue of this section if the goods or services are of the description for the time being specified in Part A of the Fifth Schedule or imported or purchased by persons specified in Part C of the Eighth Schedule.

Value of supply and
of imported goods.
10 of 1990,s. 19.
8 of 1991,s. 38.
9 of 1992,s. 20.
4 of 1993,s. 22.
8 of 1996,s. 12.
8 of 1997,s. 18.
9 of 2000,s. 25.
6 of 2001,s. 28.
7 of 2002,s.24
15 of 2003 S. 20

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9. (1) For the purpose of this Act, the taxable value of any supply of goods or services shall be –

(a) in the case of a supply provided by the registered person to an independent person dealing at arm's length, the price for which the supply is provided;

(b) otherwise than as provided under paragraph (a), the price at which the supply would have been provided in the ordinary course of business by a registered person to an independent person dealing at arm's length and, in cases where no such price can be determined, the price shall, subject to the regulations, be decided by the Commissioner;

(c) in the case of taxable goods imported into Kenya, the sum of the following amounts-

(i) the value of such taxable goods ascertained for the purpose of customs duty, in accordance with the Customs and Excise Act, whether or not any duty of customs is payable on those goods; and

(ii) the amount of the duty of customs, if any, payable on those goods whether or not a remission may have been issued.

(d) in the case of a taxable service imported into Kenya the price at which the supply is provided.

(2) In calculating the price of any goods for the purpose of subsection (1) there shall be included any amount charged in respect of –

(a) any wrapper, package, box, bottle or other container in which the goods concerned are contained; and

(b) any other goods contained in or attached to such wrapper, package, box, bottle or other container; and

(c) any liability that the purchaser has to pay to the vendor by reason of or in respect of the sale in addition to the amount charged as price (whether payable at the same time or some other time) including any amount charged for, or to make provision for, advertising, financing, servicing, warranty, commission, transportation, erection or any other matter: Provided that the regulations may make provisions for the deduction from the price of the whole or any portion of any such amount charged in respect of transportation, erection or returnable containers.

(3) In calculating the value of any services for the purposes of subsection (1), there shall be included any incidental costs incurred by the supplier of the services in the course of making his supply to his client provided that, if the Commissioner is satisfied that the supplier has merely made a disbursement to a third party as an agent of his client, then such disbursement shall be excluded from the taxable value.

(4) In calculating the price of accommodation and restaurant services:-

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- (a) any charge made in respect of the Catering Training and Tourism Development Levy; and
- (b) any service charge made in lieu of tips or gratuities;

shall be excluded:

Provided that the proceeds of the service charge referred to in paragraph (b) shall be distributed directly to the employees of the hotel or restaurant, in accordance with a written agreement between the employer and employees, and the service charge shall not exceed ten percent of the price of the service excluding, such service charge.

(5) Deleted by Finance Act 2001.

(6) In calculating the value of betting and gaming services -

(a) the amount staked by a person shall be deemed to be the consideration for the supply of a service; and

(b) the taxable value of a supply under paragraph (a) for any tax period shall be the total amount staked less the amount of winnings (if any) during that tax period and the taxable value shall be deemed to be inclusive of tax.

(6A) The taxable value of mobile cellular phone services shall be the value of such services as determined for the duty under the Customs and Excise Act.

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(7) In subsection (6), the “amount staked” means any payment made in cash or in kind as consideration for participating in a game of chance and includes any payment for the purchase or use of instruments of gaming within the meaning of the Betting, Lotteries and Gaming Act.

Cap.131

(8) Notwithstanding the provisions of subsection (2)(c), financial charges incurred by a person who purchases taxable goods on hire purchase terms from a taxable person engaged in hire purchase business in accordance with the Hire-Purchase Act shall be excluded from the taxable value.

Cap.507

(9) Notwithstanding the provisions of subsections (2)(c) and (3), interest incurred for late payment of the price of a taxable supply of goods or services shall be excluded from taxable value.

(10) In subsection (4), “Catering Training and Tourism Development Levy” means the Levy by that name imposed under section 16 of the Hotels and Restaurants Act.

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PART V - DEDUCTION OF INPUT TAX

10. For the purposes of this part –

Interpretation of Part
10 of 1990,s. 20.

“input tax” means -

- (a) tax paid on the supply to a registered person of any goods or services to be used by him for the purpose of his business; and

(b) tax paid by a registered person on the importation of goods or services to be used by him for the purposes of his business.

“output tax” means tax which is due on taxable supplies.

11. (1) Subject to the regulations and to the other provisions of this section, input tax may, at the end of either the tax period in which the supply or importation occurred or the next following tax period, be deducted by the registered person, so far as not previously deducted and to the extent and subject to the exceptions provided under this section, from the tax payable by him on supplies by him (referred to as ‘output tax’) in that tax period:

Credit for input tax against output tax.
10 of 1990, s. 21.
8 of 1991, s. 39.
9 of 1992, s.21.
4 of 1993, s.23.
8 of 1996, s.13.
4 of 1999, s. 20.
9 of 2000, s. 26.
6 of 2001, s. 29.
7 of 2002,s.25
15 of 2003 S.21

Provided that no input tax may be deducted –

(a) more than twelve months after that input tax becomes due and payable pursuant to section 13; or

(b) in the case of a motor vehicle or other asset purchased under a hire purchase or a lease financing agreement, more than twelve months after the issuance of a letter of undertaking or a clearance certificate for purposes of the proviso to subsection (1A);

(1A). No input tax shall be deducted under subsection (1) unless a registered person is in possession of –

(a) a tax invoice issued under paragraph (1) of the Seventh Schedule; or

(b) a customs entry duly certified by the proper officer and a receipt for the payment of tax; or

(c) a customs receipt and a certificate signed by the Commissioner of Customs and Excise stating the amount of tax paid, in the case of goods purchased from a customs auction; or

(d) an import declaration form duly certified by an authorised officer and proof of payment made for the tax, in the case of imported taxable services.

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Provided that where a registered person purchases a motor vehicle or any other asset through a hire purchase or a lease financing agreement, such person shall, in addition to the documents required under paragraphs (a), (b) or (c), require a letter of undertaking from the institution that financed the motor vehicle or other asset, undertaking that tax will be paid on resale of the asset in case it is repossessed and resold, or a clearance certificate certifying that all payments secured under the hire purchase or lease financing agreement have been made in full.

(1B) Where, under subsection (1) –

(a) a registered person deducts input tax in respect of business premises in which taxable supplies are made; and

(b) subsequent upon such deduction, the whole or any portion of such premises is -

- (i) sold or disposed of; or
- (ii) converted for use in making exempt supplies before the expiry of five years from the date the construction of such premises was completed.

Such tax, or the portion thereof relating to the *Construction of the* sold, disposed of or converted premises, shall be refunded to the Commissioner within thirty days of such sale, disposal or conversion:-

Provided that where the premises are sold or disposed of, the input tax refundable by the registered person shall be output tax for the purposes of the Act.

(IC) Where the refund is not made by a registered person within thirty days, an additional tax equal to two percent of the tax due shall be payable for each month or part thereof during which the tax remains unrefunded.

(ID) The Commissioner may grant remission of additional tax under subsection (IC) in individual cases where he is satisfied that such remission is justified, and shall make quarterly reports to the Minister of all remissions so granted:

Provided that where the amount of additional tax exceeds five hundred thousand shillings, remission shall be subject to the prior written approval of the Minister.

(2) Where the amount of input tax that may be so deducted under subsection (1) exceeds the amount of output tax due, the amount of the excess shall be carried forward to the next tax period:

Provided that any such excess shall be paid to the registered person by the Commissioner where the Commissioner is satisfied that such excess arises from:-

(a) making zero-rated supplies; or

(b) physical capital investments where input tax deducted exceeds one million shillings:

Provided that the investments are used in making taxable supplies.

(2A). Where excess input tax is payable under subsection (2), a registered person shall lodge a claim for the amount payable within twelve months from the date the tax became payable, or such longer period, not exceeding twenty-four months, as the Commissioner may allow.

(3) Subject to subsection (4), the input tax which may be deducted by a registered person shall be-

(a) the whole of that tax, where all of his supplies are taxable; or

(b) such part of that tax as may be shown by the registered person to the satisfaction of the Commissioner to be attributed to taxable supplies where only a proportion of his supplies are taxable; provided that the Commissioner may determine that all supplies shall be deductible where the tax attributable to exempt supplies would be less than such part of the whole tax as may be specified by the Commissioner.

(3A) (Repealed by Finance Act 1999).

(4) The registered person shall secure a fair and reasonable attribution of input tax to taxable supplies and any determination of input tax in accordance with the requirements of subparagraph (3) (b) shall be notified in writing by the registered person to the Commissioner at the time the determination is made and shall be subject to revision and amendment by the Commissioner in cases where he deems it fit to do

(5) Any person who, being a person required to make an attribution under subsection (3) and (4) -

(a) fails to do so; or

(b) having done so, fails to notify the Commissioner,

shall be guilty of an offence.

(6) The Minister may, by order published in the Gazette, provide in relation to such supply and importation as the order may specify, that tax charged on them is to be excluded from the deduction of input tax under this section; and-

(a) any such provision may be determined by reference to the description of goods or services supplied or goods or services imported or to the person of whom they are supplied, the purposes for which they are supplied or imported, or any circumstances whatsoever;

(b) such an order may contain provision for consequential relief from output tax.

Deduction of input tax on locally refined petroleum products.
8 of 1991, s. 40

11A. Subject to section 6(5), input tax paid on ingredients and services used in the processing of locally refined taxable petroleum products may be deducted from the tax payable on those products in accordance with section 11.

Tax paid on stock, assets, building, etc. on registration.
9 of 1992, s.22
6 of 1994, s. 20.
4 of 1999, s. 21.

12. (1) When on the date he becomes registered, a person -

(a) has in stock goods on which tax has been paid and which are intended for use in making taxable supplies; or

(b) has constructed a building or civil works or has purchased assets for use in making taxable supplies,

he may, within thirty days, claim relief from any tax shown to have been paid on goods in stock or on the construction of such buildings or civil works or the purchase of such assets:

Provided that such buildings or civil works are constructed, or such goods or assets are purchased within the twelve months immediately preceding registration, or within such period, not exceeding twenty-four months, as the Commissioner may allow.

(2) The Commissioner may, subject to such conditions as may be prescribed, authorize the registered person to make an appropriate deduction of the relief claimed under sub-section (1) from the tax payable on his next return if the Commissioner is satisfied that the claim for relief is justified.

(3) The claim for relief from tax under subsection (1) shall be made in the prescribed form.

PART VI - COLLECTION AND RECOVERY OF TAX

When tax is due and payable.
10 of 1990, s. 22.
9 of 1992, s. 23.
4 of 1993, s. 24.

13. (1) Subject to subsection (2), tax chargeable under subsection (1) of section 6 shall become due and payable at the time when -

(a) the goods are supplied or the services have been supplied to

6 of 1994,s. 21.
8 of 1996,s. 14.
8 of 1997,s. 19.
5 of 1998,s. 18.
9 of 2000,s. 27.
6 of 2001,s. 30.
7 of 2002,s.26

the purchaser; or

- (b) a certificate is issued, by an architect, surveyor or any person acting as a consultant or in a supervisory capacity, in respect of the service; or
- (c) an invoice is issued in respect of the supply; or

(d) payment is received for all or part of the supply; whichever time shall be the earliest.

(1A) The tax payable under subsection (6) of section 6 shall be due and payable at the time when-

- (a) the taxable service is received; or
- (b) an invoice is received in respect of the service; or
- (c) payment is made for all or part of the service,

whichever time shall be the earliest.

(2) Where supplies are made on a continuous basis, or by metered supplies, tax shall become chargeable with effect from the date of the first determination of the supply or the first meter reading following the introduction of the tax and subsequently tax shall become due and payable at the time of each determination or meter reading.

(3) Notwithstanding the provisions of subsections (1) and (2), a registered person may defer payment of tax due to a date not later than the twentieth day of the month succeeding that in which the tax became due:

Provided that where the twentieth day of the month falls on a public holiday, a Saturday or a Sunday, the return together with the payment of the tax due, shall be submitted on the last working day prior to that public holiday, the Saturday or the Sunday.

(4) Notwithstanding the provisions of subsection (3), the Commissioner may require that a registered person shall pay tax at the time when he collects that tax from his customer as part of the price of a taxable supply.

(5) Any tax chargeable under subsection (5) of section 6 shall be due and payable -

- (a) in the case of taxable goods cleared for home use directly at the port of importation, or taxable goods entered for removal to an inland station and there cleared for home use, at the time of customs clearance;
- (b) in the case of taxable goods removed to a licensed warehouse subsequent to importation, at the time of final clearance from the warehouse for home use.
- (c) in the case of taxable goods removed from an export processing zone at the time of removal for home use;

(6) All tax shall be payable at the rate in force at the date upon

which the tax becomes due.

(7) Where any registered person who ceases to carry on business has any taxable goods upon which tax has not been paid, he shall, in accordance with the regulations, forthwith pay the proper amount of tax due on those goods.

Relief because of doubt or difficulty in recovery of tax.

14. (1) Notwithstanding the provisions of this Act, the Commissioner may, with the prior approval of the Minister, in any case where he is of the opinion that there is –

- (a) uncertainty as to any question of law or fact; or
- (b) impossibility, or undue difficulty or expense, of recovery of tax,
- (c) hardship or equity

refrain from assessing or recovering the tax in question and thereupon liability to the tax shall be deemed to be extinguished or the tax shall be deemed to be abandoned or remitted, as the case may be.

(2) In any case which has been referred to him and where he considers it appropriate, the Minister may, in writing direct the Commissioner -

- (a) to take such action as the Minister may deem fit; or
- (b) to obtain the direction of the court upon the case.

Amnesty for additional tax, penalties, etc.

14(A) (1) Notwithstanding any other provision of this Act, the Commissioner shall refrain from assessing or recovering any additional tax, penalties or fines in respect of any tax that was due before the 11th June, 2004 where-

- (a) the tax is paid; and
- (b) all returns, or amended returns, which should have been submitted in respect of the tax are submitted, on or before 31st December, 2004.

Provided that this section shall not apply in respect of any tax if the person who should have paid the tax-

- (i) has been assessed in respect of the tax or any matter relating to the tax; or
- (ii) is under audit or investigation in respect of the tax or any matter relating to the tax.

Additional tax for late payment
8 of 1997, s. 20.
9 of 2000, s. 28.
6 of 2001, s. 31.

15. (1) Where any amount of tax remains unpaid after the date on which it becomes payable under section 13, an additional tax equal to two per cent per month or part thereof of such unpaid amount shall thereupon forthwith be due and payable.

(2) Any additional tax charged under subsection (1) shall, for the purpose of this Act relating to the collection and recovery of tax, be deemed to be tax; and any additional tax which remains unpaid after becoming due and payable under subsection (1) shall attract further additional tax equal to two per cent per month or part thereof.

(3) The Commissioner may grant remission of additional tax in individual cases where he is satisfied that such remission is justified, and shall make quarterly reports of all remissions so granted:

Provided that where the amount of additional tax exceeds five hundred thousand shillings, the remission shall be subject to the prior written approval of the Minister.

Imported goods
subject to customs
control.

16. (1) In the case of imported taxable goods, no person shall be entitled to obtain delivery of those goods from the control of the customs until the correct amount of tax has been assessed and paid in full.

(2) Notwithstanding the provisions of any other written law, any taxable goods which are imported by land shall be produced by the importer to a proper officer of customs at the customs station at or nearest to the place of entry, and any importer who fails so to produce any such goods shall be guilty of an offence and the goods in respect of which the offence was committed shall be liable to forfeiture.

Any person
leaving Kenya or
business
liquidated.

17. (1) Notwithstanding any other provision of this Act, where the Commissioner has reason to believe that any tax payable by any person is at risk of non-payment:-

- (a) due to the imminent departure of the person from Kenya; or
- (b) where the person, being a company, is about to be liquidated or otherwise wound up or cease business; or
- (c) for any other sufficient cause,

the Commissioner may, whether or not the due date for the payment of that tax has arrived, by notice in writing served on that person require that person to pay the tax within the time specified in the notice.

(2) any person who fails to pay tax when required to do so under subsection (1) shall be guilty of an offence.

Collection of tax
by distraint.
8 of 1996,s. 15

18. (1) Where any sum by way of tax is due and payable by a person, the Commissioner may, instead of suing for the tax, recover it by distress, and for that purpose may by order under his hand empower an authorized officer to exercise distress upon the goods and chattels of the person from whom the tax is recoverable and the officer may, at the cost of that person, employ such servants or agents as he may think necessary to assist him in the execution of the distress:

Provided that –

(i) Where the full amount of the tax due and payable is not recovered by distress the Commissioner may recover the deficiency in any other manner provided by this Act;

(ii) Where the full amount of tax due and payable has been paid after the issue of an order under this section and before the execution of distress, any costs and expenses incurred by the Commissioner before payment of the tax shall be deemed to be a debt due and payable to the Government by the person in respect of whom the order was issued and may be recovered by the Commissioner as tax under this Act.

(2) For the purpose of executing distress under this section the authorized officer may, in addition to employing such servants or agents as he may consider necessary, require a police officer to be present while distress is being levied, and any police officer so required shall comply with the requirement.

(3) A distress levied under this section shall be kept for ten days, either at the premises at which distress was levied or at such other place as the authorized officer may consider appropriate, at the cost of the person from whom the tax is recoverable.

(4) If the person from whom tax is recoverable by distress does not pay the tax together with the costs of the distress within the period of ten days referred to in subsection (3), the goods and chattels distrained upon shall be sold by public auction for payment of the tax and costs and the proceeds of the sale shall be applied first towards the cost of taking, keeping and selling the goods and chattels distrained upon and then towards the tax, and any remaining proceeds shall be paid to the person from whom the goods were distrained.

Power to collect tax from person owing money to the taxable person. 13 of 1995,s. 54.

19. (1) Where any sum by way of tax is due and payable by a taxable person, the Commissioner may, by notice in writing, require –

(a) any person from whom any money is due or accruing or may become due to a taxable person; or

(b) any person who holds or may subsequently hold money for or on account of the taxable person; or

(c) any person who holds or may subsequently hold money on account of some other person for payment to the taxable person; or

(d) any person having authority from some other person to pay money to the taxable person;

to pay to the Commissioner that money or so much thereof as is sufficient to pay the tax so due and payable.

(2) Where a person required under subsection (1) to pay money to the Commissioner claims to be or to have become unable to do so by reason of lack of moneys held by, or due from him, he shall as soon as may be practicable notify the Commissioner accordingly in writing stating the reasons for his inability to do so.

(3) Unless the Commissioner is satisfied with the reasons given by such person under subsection (2) -

sufficient moneys for the payment of the tax specified in the notice shall be presumed to be held by such person for, or due from him to, the taxable person in respect of whom the notice is given under subsection (1); and

(b) in any proceedings for the collection or recovery of that tax such person shall be stopped from asserting the lack of those moneys.

(4) The Commissioner may, by notice in writing, at any time require any person to furnish him within a reasonable time, not being less than thirty days from the date of service of the notice, with a return showing any moneys which may be held by that person for, or due by him to, the taxable person from whom tax is due.

(5) All payments made in accordance with a notice under this section shall be deemed to be made on behalf of the taxable person and of all other persons concerned, and shall constitute a good and sufficient discharge of the liability of such person to the taxable person, or any other person.

(6) Any person who, without lawful authority or excuse-

(a) fails to comply with the requirement of any notice given to him under subsection (1) or (4); or

(b) discharges any liability to a taxable person in disregard of such notice;

shall be guilty of an offence and liable to a fine not exceeding fifteen thousand shillings or to imprisonment for a term not exceeding six months or to both, and shall also be personally liable to pay to the Commissioner the amount of any liability so discharged.

Appointment of
tax withholding
agents.

19A. (1) The Commissioner may, in accordance with the regulations, appoint a person, being a purchaser of taxable goods or services, to be a tax withholding agent for the purposes of this section.

(2) A person appointed under subsection (1) shall, on purchasing taxable goods or services, withhold the tax payable thereon and remit the same directly to the Commissioner at such times as the Commissioner may direct.

Security on
property for
unpaid tax.

20. (1) Where a person being the owner of land or buildings on land situated in Kenya fails to pay a tax due and payable under this Act, the Commissioner may by notice in writing inform that person of his intention to apply to the Registrar of Lands for the land or buildings to be the subject of security for tax of an amount specified in the notice.

(2) If a person on whom a notice has been served under this section fails to pay the whole of the amount specified in the notice within thirty days of the date of service of the notice, the Commissioner may by notice in writing direct the Registrar of Lands that the land and buildings, to the extent of the interest therein, be the subject of security for the tax of a specified amount and the Registrar shall, without fee, register the direction as if it were an instrument of mortgage over, or charge on, as the case may be, the land and buildings and thereupon that registration shall, subject to any prior mortgage or charge, operate while it subsists in all respects as a legal mortgage over or charge on the land or buildings to secure the amount of the tax.

(3) The Commissioner shall, upon the payment of the whole of the amount of tax secured under subsection (2) by notice in writing to the Registrar of Lands, cancel the direction made under that subsection and the Registrar shall, without fee, record the cancellation thereupon and the direction shall cease to subsist.

21. (1) Any tax payable under this Act shall be paid to the

(2) Any person who fails to pay tax due from him on or before the day upon which it is payable shall be guilty of an offence.

(3) The amount of any tax payable under this Act shall not be abated by reason only of the conviction of the person liable for the payment thereof for an offence under subsection (2).

22. Without prejudice to any other remedy, any tax due and payable under this Act may be recovered by the Commissioner as a civil debt due to the Government, and, where the amount of the tax does not exceed one hundred thousand shillings, the debt shall be recoverable summarily.

Tax to be
recovered as
civil debt.
13 of 1995, s. 55.

22A. (Repealed by 6 of 1994, s. 22)

PART VII - REMISSION, REBATE AND REFUND

Remission of
tax.

8 of 1991, s. 42.

9 of 1992, s. 24.

4 of 1993, s. 25.

13 of 1995, s. 56.

8 of 1996, s. 16.

5 of 1998, s. 19.

of 1999, s. 22.

9 of 2000, s. 29.

6 of 2001, s. 32.

7 of 2002, s. 27.

15 of 2003, s. 22.

23. (1) Subject to subsection (3), the Minister may, by order in the Gazette, remit wholly or partly tax payable in respect of any taxable goods or taxable services, if he is satisfied that it is in the public interest to do so.

(2) Where any remission is granted under this section on a condition that tax shall be payable in the event of the breach of any term or condition or on the occurrence of any event, the tax shall, on the breach of that term or condition or on the occurrence of that event forthwith become due and payable by such persons as may be specified in the order concerned.

(3) Remission under sub section (1) shall only apply in respect of -

(a) capital goods, excluding motor vehicles, of a total value of not less than one million shillings per investment, imported or purchased locally for new investments or the expansion of investments;

(b) such other goods, including motor vehicles and computers, (excluding passenger motor vehicles of a seating capacity of less than twenty-six persons, building materials, audio and audio-visual electronic equipment, spare parts, edible vegetable fats and oils, office furniture and other office equipment, stationery, textiles, new and used clothing and footwear, maize, wheat, sugar, milk and rice) imported or purchased locally for donation by any person to non-profit making organizations or institutions approved by the Government, for their official use or for free distribution to poor and needy persons, or for use in medical treatment, educational, religious or rehabilitation work:

Provided that remission under this paragraph may be granted in respect of-

all goods (excluding passenger motor vehicles of a seating capacity of less than fourteen persons, building materials, audio and audio-visual electronic equipment, spare parts, office furniture and other office equipment and stationery) donated or purchased for donation by any person to registered homes for poor and needy persons, subject to approval by the Minister; or

(ii) maize, wheat, sugar, milk, edible vegetable fats and oils, rice, textiles, new and used clothing and footwear imported or purchased locally during periods of civil strife, national calamity or disaster declared under any law for the time being in force, or where they are intended for use in officially recognized refugee camps in Kenya.

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(c) goods, including motor vehicles and aircraft, imported or purchased by any company which has been granted an oil exploration or oil prospecting licence in accordance with a production sharing contract with the Government of Kenya and in accordance with the provisions of the Petroleum (Exploration and Production) Act; and

(d) capital equipment and machinery imported or purchased solely for use in the manufacture of goods in a licensed customs bonded factory for export only; and

(e) official aid funded projects

(f) taxable services supplied to projects approved by the Government and funded through donations by any person for the benefit of poor and destitute persons.

(g) deleted by Finance Act 2004

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(h) goods, including motor vehicles imported or purchased by any company which has been granted a geothermal resources license in accordance with a production sharing contract with the Government of Kenya and in accordance with the provisions of the Geothermal Resources Act, 1982.

(i) goods for official use of Kenya Armed Forces, goods supplied as shipstores to the national carrier of any airline designated under an air services agreement between the Government and a foreign government, shade netting for agricultural or horticultural use of reinforced polyvinyl chloride (PVC) or reinforced polyethylene for agricultural or horticultural use in accordance with Customs and Excise Act.

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(j) goods imported under bond for manufacture of exports, indirect exports, goods free of import duty, goods for use in official aid-funded projects and goods for use in manufacture of goods which are in turn supplied to another manufacturer of goods under the Essential Goods Support Programme.

(4) Pending the publication of an order under subsection (1), the Minister may direct the Commissioner to remit tax as though the order had actually been published:

Provided that the order shall be published within ninety days from the date the Minister issues the direction under this subsection; and the fact that the order is not published shall not affect the validity of anything done pursuant thereto during the period of ninety days.

(5) (Repealed by Finance Act, 2000)

Refund of tax.
8 of 1997, s. 21.

24. Where -

(a) taxable goods have been manufactured in or imported into Kenya and tax has been paid in respect of those goods and, before being used, those goods have been subsequently exported under customs control; or

(b) any tax has been paid in error; or

(c) in the opinion of the Minister, it is in the public interest to do so,

the Commissioner shall, except as otherwise provided by the regulations, refund tax which has been paid in respect of those goods:

Provided that no refund shall be made under paragraph (b) of this section unless the claim in respect thereof is lodged within twelve months from the date the tax became due and payable under section 13.

Remission
or refund of
tax on bad debts.
10 of 1990, s. 23
7 of 2002, s. 28.
6 of 1994 s. 23

24A. Where a registered person has supplied goods or services and has accounted for and paid tax on that supply but has not received any payment from the person liable to pay the tax, he may, after a period of three years from the date of that supply or where that person has become legally insolvent, apply to the Commissioner for a refund or remission of the tax involved and subject to the regulations the Commissioner may refund or remit the tax.

Provided that no application for a refund or remission shall be made under this section after the expiry of five years from the date of the supply.

Erroneous refund,
remission
or rebate of tax.
8 of 1997, s. 22.
9 of 2000, s. 30.
6 of 2001, s. 33.

25. (1) Where any tax has been remitted or refunded, or any rebate of tax has been allowed in error, the person to whom the refund, remission or rebate has been erroneously made or allowed, shall, on demand by the Commissioner, pay the amount erroneously remitted or repay the amount refunded in error, or in respect of which rebate has been allowed in error, as the case may be.

(2) Where a demand has been made for any amount of tax under subsection (1), that amount shall be deemed to be due from the person liable to pay the tax on the date upon which the demand is served upon him and if payment is not made within thirty days of the date of service an additional tax of two percent per month or part thereof of such unpaid amount shall thereupon forthwith be due and payable.

(3) The Commissioner may grant remission of additional tax in individual cases where he is satisfied that such remission is justified, and shall make quarterly reports to the Minister of all remissions so granted.

Provided that where the amount of additional tax exceeds five hundred thousand shillings, remission shall be subject to the prior written approval of the Minister.

Arrangements for
bilateral relief
from tax.

26. The Minister may, from time to time by notice in the Gazette, declare that arrangements specified in that notice, being arrangements that have been made between the Government of Kenya and any other Government with a view to the mutual relief of tax, shall, notwithstanding section 6, have effect in relation to tax payable under this Act and every such notice, shall, subject to this section have effect according to its tenor.

PART VIII - REGISTRATION AND COLLECTION

Registration.

27. The Sixth Schedule shall have effect with regard to the registration of taxable persons and de-registration of registered persons.

Administration,
collection, etc.

28. The Seventh Schedule shall have effect with regard to the administration, collection and enforcement of the tax.

PART IX - PREVENTION OF EVASION OF TAX

Commissioner
may require
security.

29. The Commissioner may, in order to secure the payment by any person of any tax, or other sum payable under this Act, require the person concerned to furnish security thereof in such manner, and in such amount, as may be prescribed, and any person who, without reasonable excuse, fails to comply with such requirement within such reasonable time as the Commissioner may allow shall be guilty of an offence.

Production of
books,
records,
information, etc.
13 of 1995,s. 57.
14 of 1999 S.23
7 of 2002,s.29.

30.(1) For the purpose of obtaining full information in respect of the tax liability of any person or class of persons or any other purposes, the Commissioner or an authorized officer may require -

(a) the production for examination, at such time and place as he may specify, any records, books of account, statements of assets and liabilities, or other documents which he may consider necessary for such purposes;

(b) the production forthwith, for retention for such period as may be reasonable for the examination thereof, of any records, books of account and other documents which he may specify;

(c) any person to attend, at such time and place as may be specified, for the purpose of being examined respecting any matter or transaction appearing to be relevant to the tax liability of any person.

Provided that where the person required to produce any records, books of account, statements of assets and liabilities or other documents for examination under this section is a bank or financial institution -

(i) the records, books of account, statements of assets and liabilities or other documents shall not, in the course of the examination be removed from the premises of the bank or financial institution or other premises at which they are produced;

(ii) the Commissioner or an authorized officer carrying out the examination may make copies of such records, books of account, statements of assets and liabilities or other documents for purposes of any report relating to the examination; and

(iii) all information obtained in the course of the examination shall be treated as confidential and used solely for the purposes of the Act.

(2) Any person who, without reasonable excuse, fails to comply with any requirement made under subsection (1) shall be guilty of an offence and liable to a fine not exceeding fifteen thousand shillings or to imprisonment for a term not exceeding six months or both.

Powers of
inspection, etc.

31. (1) An authorised officer may, at all reasonable times, enter without warrant any premises upon which any person carries on business, or in which he has reasonable grounds to believe that a person is carrying on business, in order to ascertain whether this Act is being complied with (whether on

the part of the occupier of the premises or any other person) and on entry he may -

- (a) require the production of, and may examine, make and take copies of, any record, book, account or other document kept on the premises relating, or appearing to relate to the provision of any taxable supply;
- (b) take possession of and remove any record, book, account or other document which he has reasonable ground for suspecting to be, or to contain, evidence of the commission of any offence under this Act;
- (c) require the occupier of the premises or any person employed therein to answer questions relating to any record, book, account or other document, or to any entry therein, and to render such explanations, and give such information, in respect of the business concerned as the authorized officer may require for the exercise of his functions under this Act;
- (d) require any safe, container, envelope or other receptacle in the establishment to be opened;
- (e) at the risk and expense of the occupier of the premises, open and examine any package found therein;
- (f) take and retain without payment such reasonable samples of any goods as he may think necessary for the exercise of his functions under this Act.

(2) Where an authorised officer enters any premises in exercise of the powers conferred by subsection (1), he may take with him such persons as he considers necessary for the carrying out of his functions under this Act.

(3) Any person who -

- (a) resists, hinders or obstructs, or attempts to resist, hinder or obstruct, an authorised officer acting under this section; or
- (b) fails to comply fully with any requirement made under this section; or
- (c) makes any statement in response to any such requirement, knowing it to be false or incomplete in any material particular, or not having reason to believe that it is true or complete in all material respects; or
- (d) procures or attempts to procure, any means, any other person to act as aforesaid,

shall be guilty of an offence.

32. (1) The Minister shall, by order published in the Gazette, establish an Appeals Tribunal for any area specified in the order for the purpose of hearing appeals under this Part.

(2) The Tribunal shall consist of a chairman, and not less than two but not more than five other members who shall be appointed by the Minister and shall hold office for such period and upon such terms and conditions as the Minister may determine.

(3) The quorum for a meeting of a Tribunal shall be the Chairman and two other members.

(4) All matters before the Tribunal shall in the event of a difference of opinion be decided by the votes of a majority of the members thereof.

32A (1) A person who disputes an assessment made upon him under paragraph 9 of the Seventh Schedule may, by notice in writing to the Commissioner, object to the assessment.

(2) A notice given under subsection (1) shall not be a valid notice of objection unless it states precisely the grounds of objection to the assessment and is received by the Commissioner within 30 days after the date of service of the notice of assessment; but if the Commissioner is satisfied that owing to absence from Kenya, sickness or other reasonable cause, the person objecting to the assessment was prevented from giving the notice within that period and there has been no unreasonable delay on his part, the Commissioner may, upon application by the person objecting, admit the notice after the expiry of that period and the admitted notice shall be a valid notice of objection.

(3) Where notice of objection has been received, the Commissioner may –

- (a) amend the assessment in accordance with the objection; or
- (b) amend the assessment in the light of the objection according to the best of his judgement; or
- (c) refuse to amend the assessment.

(4) Where the Commissioner either –

- (a) agrees to amend the assessment in accordance with the objection; or
- (b) proposes to amend the assessment in the light of the objection and the person objecting agrees with the Commissioner as to the proposed amendment, the assessment shall be amended accordingly and the Commissioner shall cause a notice setting out the amendment and the amount of tax payable to be served on that person.

(5) Where the Commissioner-

- (a) proposes to amend the assessment in the light of the objection and the person objecting does not agree with the Commissioner as to the proposed amendment, the assessment shall be amended as proposed by the Commissioner and he

shall cause a notice setting out the amendment and the amount of the tax payable to be served on that person; or

(b) refuses to amend the assessment, he shall cause a notice confirming the assessment to be served on that person.

33. (1) A person who disputes the decision of the Commissioner on any matter arising under the provisions of this Act may, *“upon giving notice in writing to the Commissioner,”* within thirty days of being notified of the decision, appeal to the Tribunal:

Appeals.
9 of 1992 S.25
8 of 1996 S.17
5 of 1998,s. 21.
6 of 2001,s. 36.
15 of 2003 S.23

Provided that –

(i) in the case of a dispute arising from an assessment of tax by the Commissioner under paragraph 9 of the Seventh Schedule, the person shall, before filing the appeal, pay to the Commissioner assessed tax not in dispute or such part thereof as the Commissioner may require;

(ii) in the case of any other dispute, such person shall, before filing the appeal, make all returns of tax where applicable as required and shall pay the amount of tax shown thereon as being due and payable.

(2) A party to an appeal under subsection (1) who is dissatisfied with the decision of the Tribunal thereon may appeal to the High Court within fourteen days of being notified of the decision:

Provided that before filing the appeal,

- (i) where the person appealing under this subsection is not the Commissioner; and
- (ii) the appeal is in respect of a dispute to which paragraph (i) of the proviso to subsection (1) applies,

such person shall deposit with the Commissioner the full amount of the tax disputed.

(3) Any tax deposited with the Commissioner pursuant to the provisions of this section shall, where the decision of the Tribunal or the High Court, as the case may be, is in the favor of the aggrieved person, be credited to such person.

34. (1) On the hearing of an appeal the Tribunal shall have all the powers of a subordinate court of the first class to summon witnesses, to take evidence upon oath or affirmation and to call for the production of books and other documents.

Powers
of Tribunal.

(2) Where the Tribunal considers it desirable for the purpose of avoiding expense or delay or any other special reason so to do, it may receive evidence by affidavit and administer interrogatories and require the person to whom the interrogatories are administered to make a full and true reply to the interrogatories within the time specified by the Tribunal.

(3) In its determination of any matter the Tribunal may take into consideration any evidence which it considers relevant to the subject of an appeal before it, notwithstanding that the evidence would not otherwise be admissible under the law relating to evidence.

(4) The Tribunal shall have power to award the costs of any proceedings before it and to direct that costs shall be taxed in accordance with any scale prescribed for suits in High Court or to award a specific sum as costs.

(5) All summons, notices or other documents issued under the hand of the chairman of the Tribunal shall be deemed to be issued by the Tribunal.

(6) Any interested party may be represented before the Tribunal by an advocate or by any other person whom the Tribunal may, in its discretion, admit to be heard on behalf of the party.

35. Any person summoned by the Tribunal to attend and give evidence or to produce any records, books of account, statements, or other documents, or required to answer interrogatories and who, without sufficient cause -

Disobedience of summons to give evidence, etc.
13 of 1995, s. 58.

(a) refuses or fails to attend at the time and place mentioned in the summons served on him; or

(b) refuses or fails to answer, or to answer fully and satisfactorily, to the best of his knowledge and belief all questions lawfully put to him by or with the concurrence of the Tribunal; or

(c) refuses or fails to produce any records, books of account, statements or other documents which are in his possession or under his control mentioned or referred to in any summons served on him,

shall be guilty of an offence and liable to a fine not exceeding fifteen thousand shillings or to imprisonment for a term not exceeding two years, or to both.

36. (1) Where the Tribunal awards costs in any appeal, it shall, on application by the person to whom the costs are awarded, issue to him a certificate stating the amount of the costs.

Enforcement of orders for costs.

(2) Every certificate issued under subsection (1) may be filed in the High Court by the person in whose favour the costs have been awarded and, upon being so filed, shall be deemed to be a decree of the High Court and may be executed as such:

Provided that an order for costs against the Government shall not be enforced save in the manner provided for by the Government Proceedings Act.

Cap. 40.

37. The Chief Justice may make rules governing appeals and providing for the fees to be paid, the scale of costs of any such appeal, the procedure to be followed therein, and the manner of notifying the parties thereto; and until such rules are made, and subject thereto, the provisions of the Civil Procedures Act shall apply as if the matter appealed against were a decree of a subordinate court exercising original jurisdiction.

Rules.

Cap. 21.

38. Where in any suit for the recovery of any tax, or other amount payable under this Act, the court is satisfied that any party to the suit has appealed to the Tribunal under section 33 on any matter affecting any of the issues involved in the suit, the court shall, on such conditions as it may think fit, stay the proceedings in the suit pending the determination of the appeal.

Stay of suit pending appeal.
13 of 1995, s. 59.

PART XI - OFFENCES AND EVIDENCE

39. Any person who fails to comply with –

Offences.
4 of 1999, s. 24.

(a) the conditions of the Sixth Schedule or the Seventh Schedule,

(b) any regulations made under section 58, shall be guilty of an offence.

40. (1) Any person who -

False
statements, etc.
10 of 1990, s. 24.
13 of 1995, s. 60.

(a) makes any false statement, produces any false document or information, or makes any false return concerning any material particular relating to any matter under this Act; or

(b) not being a registered person or being a person who has ceased to be a registered person holds himself out as a registered person; or

(c) is knowingly concerned in or involved in the taking of steps with a view to the fraudulent evasion of tax by him or by any other person,

shall be guilty of an offence and liable to a fine not exceeding four hundred thousand shillings or double the tax evaded, whichever is the greater.

(2) Where a person is convicted of an offence under this section, the court may, in addition to any penalty which may be imposed, order the forfeiture of any taxable goods which have passed in connection with the commission of the offence or, if the taxable goods cannot be forfeited or cannot be found, of such sum as the court shall assess as the value of the taxable goods.

40A. *(Repealed by 6 of 1994 s. 24).*

Liability of
employers and
officers of
companies
7 of 2002, s. 30.

41. (1) Where any offence under this Act is committed by an employee or agent, the person by whom that employee or agent is employed shall also be guilty of the offence unless he proves to the satisfaction of the court that he did not know, and could not reasonably be expected to know, that the act or omission constituting the offence was taking place and that he took all reasonable steps to ensure that the offence was not committed.

(2) Where an offence under this Act has been committed by a body corporate, every person who, at the time of commission of the offence, was a director, general manager, secretary, or other similar officer of the body corporate, or was acting or purporting to act in that capacity, shall also be guilty of the offence unless he proves that the offence was committed without his consent or knowledge and that he exercised all the diligence to prevent the commission of the offence that he ought to have exercised having regard to the nature of his functions in that capacity and in all circumstances.

Protection of
officers.
13 of 1995, s. 61.

41A. No officer shall be personally liable for any act or omission done or committed in the performance of his functions under this Act unless, having regard to the circumstances of the case, such act or omission is found to be –

(a) done or committed willfully or dishonestly by such officer;

(b) attributable to the negligence of such officer;

(c) done or committed by such officer in contravention of any provision of this Act or regulations made thereunder.

Disclosure of information.
13 of 1995, S. 62

42. Any person employed in the performance of any function under this Act who, by virtue of the performance of that function, becomes possessed of any information and who directly or indirectly communicates that information to any person otherwise than -

(a) in the normal performance of his functions under this Act; or

(b) in the course of any proceedings in a court or the Tribunal; or

(c) with the express permission of the Commissioner,

shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding twelve months or to both.

Disclosure of information.
10 of 1990,s. 26.

42A. Notwithstanding any other provision of this Act, the Commissioner may disclose information to a person in the services of the Government in a revenue or statistical department where the information is needed for the purposes of the official duties of that person solely for revenue or statistical purposes.

General penalty.
13 of 1995,s. 63.
5 of 1998,s. 22.

43. Any person guilty of any offence under this Act for which no other penalty is provided shall be liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three years or to both.

Evidence.
8 of 1996,s. 18.

44. In any proceedings, whether criminal or civil, under this Act -

(a) other than upon an appeal, a certificate from the Commissioner or from the Tribunal stating that any amount is due from any person by way of tax, or other liability under this Act, shall be conclusive evidence that the amount is due and payable from that person;

(b) the burden of proving that any tax has been paid or that any goods or services are exempt from payment of tax shall lie on the person liable to pay the tax or claiming that the tax has been paid or that the goods or services are exempt from payment of tax;

(c) a statement by the Commissioner that a person is registered, or is not registered under this Act, shall be conclusive evidence of the fact unless that person proves the contrary.

Powers of sentence.

45. Where any person is convicted of an offence under this Act by a court of competent jurisdiction presided over by a resident magistrate, the court may, notwithstanding the provisions of section 7 of the Criminal Procedures Code, impose the maximum sentence prescribed by this Act for the offence.

Powers of officers to prosecute.

46. An authorized officer may appear and prosecute in a prosecution before a subordinate court for an offence under this Act.

PART XII - FORFEITURE AND SEIZURE

Taxable goods, vessels, etc., to be liable to forfeiture.

47. (1) In addition to any other circumstances in which goods are liable to forfeiture under this Act, any taxable goods found to have been sold by a registered person without payment of tax, and, subject to subsection (3), any aircraft, vehicle, vessel, animal or other thing made use of in the removal, conveyance, carriage or transportation of taxable goods liable to forfeiture shall itself be liable to forfeiture.

(2) Where any aircraft, vehicle, vessel, and animal or other thing is liable to forfeiture under this Act, then the tackle, apparel, furniture and all other gear used in connection therewith shall also be liable to forfeiture.

(3) An aircraft, or a vessel of two hundred and fifty tons register or more made use of in the removal, conveyance, carriage or transportation of taxable goods liable to forfeiture under this Act shall not itself be liable to forfeiture but the master of the aircraft or vessel shall be guilty of an offence and liable to a fine of such amount as the court deems just; and the aircraft or vessel may be seized and detained until the fine is paid or security therefore given.

Power to seize packaging.

48. Where taxable goods are liable to forfeiture under this Act, then the package in which the goods are, and all the contents of the package, shall also be liable to forfeiture therewith.

Provisions relating to goods liable to forfeiture.

49. (1) The Commissioner may require any person in possession of any taxable goods sold by a registered person to produce proof that tax has been paid on such goods.

(2) Where any person who is required under subsection (1) to produce proof that tax has been paid on any goods fails to do so within seven days those goods shall be liable to forfeiture.

(3) The Commissioner may seize taxable goods, aircraft, vehicle, vessel, animal or other thing liable to forfeiture under this Act or which he has reasonable grounds to believe is liable to forfeiture; and the taxable goods, aircraft, vehicle, vessel, animal or other thing may be seized whether or not a prosecution for an offence under this Act which rendered it liable for forfeiture has been, or will be, taken.

(4) Any taxable goods, aircraft, vehicle, vessel, animal or other thing seized and detained under this Act shall be kept or taken to such place of security as the Commissioner may decide.

(5) The Commissioner may, at any time prior to the commencement of proceedings under this Act relating to an aircraft, animal, vehicle, vessel, taxable goods or other thing which has been seized under this Act, release it to the person from whom it was seized, if he is satisfied that it was not liable to seizure.

(6) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

Procedure on seizure.

50. (1) Where a thing has been seized under this Act, then, unless the thing was seized in the presence of the owner, or in the case of a vessel, or aircraft, of the master thereof, the officer effecting the seizure shall, within one month of the seizure, give notice in writing of the seizure and of the reasons therefor to the owner thereof or, in the case of the vessel or aircraft, the master thereof:

Provided that –

(i) no notice shall be given where a person has,

within the period of one month, been prosecuted for the offence by reasons of which the thing has been seized, or the offence has been compounded under section 55 and if, after the notice has been given but before condemnation of the thing in accordance with this Act -

(a) a prosecution is brought, then the thing shall be dealt with in accordance with section 51 as if no notice has been given;

(b) the offence has been compounded, then the thing shall be dealt with in accordance with section 54 as if no notice has been given;

(ii) where the thing has been seized in the presence of a person coming within the definition of the owner for the purposes of this Act, then it shall not be necessary for the officer effecting the seizure to give notice of thereof to any persons coming within that definition;

(iii) a notice given to a person coming within the definition of owner shall be deemed to be notice to all other persons coming within that definition;

(iv) where no person coming within the definition of owner is known, then it shall not be necessary for the officer effecting the seizure to give notice thereof to any person.

(2) Where goods which are of perishable nature are seized, the Commissioner may direct that the goods shall be sold forthwith, either by public auction or by private treaty, and that the proceeds of sale shall be retained and dealt with as if they were the goods.

(3) Where anything liable to forfeiture has been seized then -

(a) if a person is being prosecuted for the offence by reason of which the thing was seized, the thing shall be detained until the determination of such prosecution and dealt with in accordance with section 51;

(b) in any other case the thing shall be detained until one month after the date of seizure, or the date of notice given under subsection (1), as the case may be; and if no claim is made therefor as provided in subsection (4) within the period of one month, the thing shall thereupon be deemed to be condemned.

(4) Where anything liable to forfeiture under this Act has been seized, then subject to proviso (i) to subsection (1) and to subsection (3) (a), the owner thereof may, within one month of the date of the seizure or the date of a notice given under subsection (1) as the case may be, by notice in writing to the Commissioner claim the thing.

(5) Where a notice of claim has been given in accordance

with subsection (4), then the thing seized shall be detained by the Commissioner to be dealt with under this Act:

Provided that the Commissioner may permit the thing to be delivered to the person making the claim (hereinafter in this Part referred to as “the claimant”) subject to the claimant giving payment for the value thereof, as determined by the Commissioner in the event of its condemnation.

Effect of conviction, etc., on things liable for forfeiture.

51. (1) Where a person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of that offence, the conviction of that person for that offence shall, without further order, have effect as the condemnation of that thing.

(2) Where a person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of that offence, then, on the acquittal of that person, the court may order that thing either -

(a) to be released to the person from whom it was seized or to the owner thereof; or

(b) to be condemned.

Procedure after notice of claim.

52.(1) Where a notice of claim has been given to the Commissioner in accordance with section 50, then the Commissioner may within a period of two months from the receipt of the claim, either -

(a) by notice in writing to the claimant, require the claimant to institute proceedings in a court of competent jurisdiction for the recovery of the thing within two months of the date of the notice; or

(b) himself institute proceedings in a court of competent jurisdiction for the condemnation of the thing.

(2) Where the Commissioner fails within a period of two months to require the claimant to institute proceedings, or himself to institute proceedings, in accordance with subsection (1), then the goods shall be released to the claimant.

(3) Where the Commissioner has, in accordance with subsection (1) required the claimant to institute proceedings within a period of two months and the claimant has failed to do so, then on the expiry of that period the thing shall be condemned and shall be forfeited and may be sold or otherwise disposed of as the Commissioner may direct.

(4) Where the proceedings have been instituted in accordance with this section, then-

(a) if the court is satisfied that the thing was liable to forfeiture under this Act, it shall be condemned;

Provided that the court shall not so release the thing to the claimant unless it is satisfied that the claimant is the owner thereof or, by reason of an interest therein, is entitled to the possession thereof, and if the court is not so satisfied, the thing shall be condemned as if no claim thereto had been made.

53. (1) Where anything has been seized under this Act as being liable to forfeiture, then the condemnation of the thing shall be in no way affected by the

fact that an owner of the thing was in no way concerned with the act which rendered it liable to forfeiture.

(2) Where anything is condemned under this Act then –

(a) subject to section 55, the thing shall be forfeited and may be sold, destroyed or otherwise disposed of as the Commissioner may think fit;

(b) condemnation of a thing shall have effect as from the date when the liability to forfeiture arose;

(c) condemnation shall subject to any appeal against proceedings which resulted in the condemnation, be final, save as provided in section 54, no application or proceedings for restoration shall lie.

(3) Where goods have been condemned and are in the possession of some authority other than the Commissioner they shall be returned to the Commissioner for disposal under subsection (2).

(4) Where goods are sold by public auction thirty days' notice of sale shall be given in such manner as the Commissioner may direct.

(5) Where goods are sold under this section the proceeds thereof shall be applied in the discharge of -

(a) the value added tax, if any;

(b) the expenses of removal and sale;

(c) the rent and charges due to the Commissioner; and

(d) the freight and any other charges.

(6) The balance, if any, left after application of the proceeds under subsection (5) shall be paid into the Value Added Tax revenue.

54. Where anything has been seized under this Act, then the Minister may, whether or not the thing has been condemned, direct that it shall be released and restored to the person from whom it was seized or to the owner thereof, upon such conditions as the Minister may think fit.

Restoration
of seizures.

PART XIII - SETTLEMENT OF CASES BY THE COMMISSIONER

55. (1) The Commissioner may, where he is satisfied that a person has committed an offence under this Act in respect of which a penalty of a fine is provided, or in respect of which anything is liable to forfeiture, compound the offence and may order that person to pay such sum of money, not exceeding the amount of the fine to which he would have been liable if he had been prosecuted and convicted for the offence, as he may think fit; and he may order anything liable to forfeiture in connection therewith to be condemned:

Power of
Commissioner to
compound
offences
by agreement.

Provided that the Commissioner shall not exercise his powers under this section unless the person admits in writing that he has committed the offence and requests the Commissioner to deal with the offence under this section.

(2) Where the Commissioner makes an order under this section -

(a) the order shall be put into writing and shall have attached to it the request of the person to the Commissioner to deal with the matter; and

(b) the order shall specify the offence which the person committed and the penalty imposed by the Commissioner; and

(c) a copy of the order shall be given to the person if he so requests; and

(d) the person shall not be liable to further prosecution in respect of the offence except with the express consent of the Attorney-General; and unless that consent has been given, if a prosecution is brought it shall be a good defence for that person to prove that the offence with which he is charged has been compounded under this section; and

(e) subject to paragraph (d), the order shall be final and shall not be subject to appeal and may be enforced in the same manner as a decree or order of the High Court.

PART XIV - MISCELLANEOUS PROVISIONS

Effect on
imposition
or variation of tax

56. (1) If, after any agreement has been entered into for the sale or delivery of any taxable supply at a price expressly or implicitly inclusive of taxes or duties, any alteration takes place in the amount of tax payable to that supply before the tax becomes due, then, in the absence of express written provision to the contrary between the parties to the agreement and notwithstanding the provisions of any other written law, the agreement shall have effect as follows -

(a) in the case of the alteration being a new or increased tax, the seller, after payment, whether directly or indirectly, of the tax, may add the difference caused by the alteration to the agreed price;

(b) in the case of the alteration being the abolition or reduction of tax, the purchaser may, if the seller has not, directly or indirectly, paid the tax or has paid the tax at the lower rate, deduct the difference caused by the alteration from the agreed price;

(c) any refund or payment of increased tax resulting from the alteration not being finally adopted shall be adjusted between the parties to the agreement as the case may require.

(2) If, under any law relating to the control of prices or charges, a price is fixed, or any variation in price is prohibited or regulated, in relation to any taxable supply then, notwithstanding any provision of that law, where tax in relation to that supply is imposed or altered the price may be varied strictly in accordance with that imposition or variation when the seller has, directly or indirectly, been affected by that imposition or alteration.

Application of
Customs and
Excise Act to
imported goods.
10 of 1990,s. 27.

57. (1) Subject to this Act, the Customs and Excise Act and any rules made thereunder relating to customs generally whether made before or after the commencement of this Act shall have effect, with such exceptions and adaptations as may be prescribed, in relation to imported taxable goods, whether liable to any duty of customs or not, as if all such goods were liable to duties of customs and as if those duties included tax.

(2) Except for the purposes of subparagraph (i) of paragraph (c) of

subsection (1) of section 9 of this Act, that section shall have effect to the exclusion of section 127 of the Customs and Excise Act in relation to taxable goods.

Cap. 472

(3) *(Repealed by 10 of 1990, s. 27)*

Regulations.
9 of 2000, s. 31.

58. The Minister may make regulations for the better carrying out or giving effect to the purposes and provisions of this Act, and without prejudice to the generality or the foregoing, the regulations may –

- (a) prescribe conditions and procedure for the registration of taxable persons;
- (b) provide for the submission of returns and the place at which returns are to be submitted and tax is to be paid;
- (c) allow for the remission of small amounts of tax at the discretion of the Commissioner;
- (d) prescribe the form of notices, returns or other forms required for the purposes of this Act;
- (e) prescribe any other thing which is to be prescribed for the purposes of any provision of this Act.

59. *[spent]*

FIRST SCHEDULE

S .6 (2)

RATES OF TAX

PART 1

10 of 1990 S.28
8 of 1991 S. 43
9 of 1992 S. 26
4 of 1993 S. 26
8 of 1994 S. 25
13 of 1995 S. 65
8 of 1996 S. 19
8 of 1997 S.23
8 of 1998 S.23
4 of 1999 S.25
9 of 2000 S. 32

Subject to Part II of this Schedule and Part B of the Fifth Schedule, the rate of tax referred to in section 6 shall be **16 per cent** of the taxable value.

PART II

The taxable services listed below shall be charged tax at the rate of **14 per cent** of the taxable value.

Description of service

1. Restaurant services, including bar and beverage services, supplied by a restaurant owner or operator.
2. Accommodation and all other services provided by a hotel owner or operator including telecommunications, entertainment, laundry, dry cleaning, storage, safety deposits, conference and business services.

SECOND SCHEDULE S.2

EXEMPT GOODS

PART 1

<i>Tariff No.</i>	<i>Tariff Description</i>
0101.10.00	Pure-bred breeding horses, asses, mules and hinnies.
0101.90.00	Other horses, asses mules and hinnies.
0102.10.00	Live pure-bred breeding bovine animals.
0102.90.00	Other live bovine animals.
0103.10.00	Live pure-bred breeding swine.
0103.91.00	Other live swine weighing less than 50 kg.
0103.92.00	Other live swine weighing 50 kg. or more.
0104.10.00	Live sheep.
0104.20.00	Live goats.
0105.11.00	Live fowls of the species <i>Gallus domesticus</i> , weighing not more than 185g.
0105.12.00	Turkeys not weighing more than 185g.

<i>Tariff No.</i>	<i>Tariff Description</i>
0105.19.00	Other live poultry weighing not more than 185g.
0105.92.00	Live fowls of the species Gallus domesticus, weighing not more than 2000g.
0105.93.00	Live fowls of the species Gallus domesticus, weighing more than 2000g.
0105.99.00	Live ducks, geese, turkeys and guinea fowls, weighing more than 2000g.
0106.11.00	Primates.
0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacean); manatees and dugongs (mammals of the order Sirenia).
0106.19.00	Other mammals.
0106.20.00	Reptiles (including snakes and turtles).
0106.31.00	Birds of prey.
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).
0106.39.00	Other Birds.
0106.90.10	Other birds of a kind used mainly for human food.
0106.90.20	Other live animals.
0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.
0201.20.00	Other cuts with bone in, of bovine animals, fresh or chilled.
0201.30.00	Boneless meat of bovine animals, fresh or chilled.
0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.
0202.20.00	Other cuts with bone in, of bovine animals, frozen.
0202.30.00	Boneless meat of bovine animals, frozen.
0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.
0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.
0203.19.00	Other meat of swine, fresh or chilled.
0203.21.00	Carcasses and half-carcasses of swine, frozen.
0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.
0203.29.00	Other meat of swine, frozen.
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.
0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.
0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.
0204.23.00	Boneless meat of sheep, fresh or chilled.
0204.30.00	Carcasses and half-carcasses of lamb, frozen.
0204.41.00	Carcasses and half-carcasses of sheep, frozen.
0204.42.00	Other cuts with bone in, of sheep, frozen.
0204.43.00	Other boneless meat of sheep, frozen.
0204.50.00	Meat of goats, fresh, chilled or frozen.
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10.00	Edible offal of bovine animals, fresh or chilled.
0206.21.00	Tongues of bovine animals, frozen.
0206.22.00	Livers of bovine animals, frozen.
0206.29.00	Other edible offal, of bovine animals, frozen.
0206.30.00	Edible offal of swine, fresh or chilled.
0206.41.00	Livers of swine, frozen.
0206.49.00	Other edible offal of swine, frozen.
0206.80.00	Edible offal of sheep, goats, horses, asses, mules and hinnies, fresh or chilled.
0206.90.00	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen.
0207.11.00	Meat of fowls of the species Gallus domesticus, not cut in pieces, fresh or chilled.
0207.12.00	Meat of fowls of the species Gallus domesticus, not cut in pieces, frozen.
0207.13.00	Cuts and edible offal, of fowls of the species gallus-----+

	domesticus, fresh or chilled.
0207.14.00	Cuts and edible offal, of fowls of the species gallus domesticus, frozen.
0207.24.00	Meat of turkeys not cut in pieces, fresh or chilled.
0207.25.00	Meat of turkeys not cut in pieces, frozen.
0207.26.00	Cuts and edible offal, of turkeys, fresh or chilled.
0207.27.00	Cuts and edible offals, of turkeys, frozen.
0207.32.00	Meat of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled.
0207.33.00	Meat of ducks, geese or guinea fowls, not cut in pieces, frozen.
0207.34.00	Fatty livers of ducks, geese or guinea fowls, fresh or chilled.
0207.35.00	Other meat and edible offal of ducks, geese or guinea fowls, fresh or chilled.
0207.36.00	Other meat and edible offal of ducks, geese or guinea fowls, frozen.
0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.
0208.20.00	Frogs' legs, fresh, chilled or frozen.
0208.30.00	Other meat and edible offal of primates, fresh or chilled.
0208.40.00	Other meat and edible offal of whales, dolphins, porpoises (mammals of the order Cetacean) ;of manatees and dugongs (mammals of the order Sirenia) fresh, chilled or frozen fresh, chilled or frozen.
0208.50.00	Other meat and edible offal of reptiles (including snakes and turtles).
0208.90.00	Other meat and edible meat offal, fresh, chilled or frozen.
0301.10.00	Live ornamental fish.
0301.91.00	Live trout.
0301.92.00	Live eels.
0301.93.00	Live carp.
0301.99.00	Other live fish.
0302.11.00	Trout, fresh or chilled.
0302.12.00	Pacific, Atlantic and Danube Salmon, fresh or chilled.
0302.19.00	Other salmonidae, fresh or chilled.
0302.21.00	Halibut, fresh or chilled.
0302.22.00	Plaice, fresh or chilled.
0302.23.00	Sole, fresh or chilled.
0302.29.00	Other flat fish, fresh or chilled.
0302.31.00	Albacore or longfinned tunas, fresh or chilled.
0302.32.00	Yellowfin tunas, fresh or chilled.
0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.
0302.34.00	Bigeye tunas (Thunnus obesus).
0302.35.00	Bluefin tunas (Thunnus thynnus).
0302.36.00	Southern bluefin tunas (Thunnus maccoyii).
0302.39.00	Other tunas, fresh or chilled.
0302.40.00	Herrings, fresh or chilled.
0302.50.00	Cod, fresh or chilled.
0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.
0302.62.00	Haddock, fresh or chilled.
0302.63.00	Coalfish, fresh or chilled.
0302.64.00	Mackerel, fresh or chilled.
0302.65.00	Dogfish and other sharks, fresh or chilled.
0302.66.00	Eels, fresh or chilled.
0302.69.00	Other fish, fresh or chilled.

<i>Tariff No.</i>	<i>Tariff Description</i>
0302.70.00	Livers and roes of fish, fresh or chilled.
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>).
0303.19.00	Other pacific salmonidae, frozen.
0303.21.00	Trout, frozen.
0303.22.00	Atlantic salmon and Danube salmon, frozen.
0303.29.00	Other salmonidae, frozen.
0303.31.00	Halibut, frozen.
0303.32.00	Plaice, frozen.
0303.33.00	Sole, frozen.
0303.39.00	Other flat fish, frozen.
0303.41.00	Albacore or longfinned tunas, frozen.
0303.42.00	Yellowfin tunas, frozen.
0303.43.00	Skipjack or stripe-bellied bonito, frozen.
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>).
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>).
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>).
0303.49.00	Other tunas, frozen.
0303.50.00	Herrings, frozen.
0303.60.00	Cod, frozen.
0303.71.00	Sardines, frozen.
0303.72.00	Haddock, frozen.
0303.73.00	Coalfish, frozen.
0303.74.00	Mackerel, frozen.
0303.75.00	Dogfish and other sharks, frozen.
0303.76.00	Eels, frozen.
0303.77.00	Sea bass, frozen.
0303.78.00	Hake, frozen.
0303.79.00	Other fish, frozen.
0303.80.00	Livers and roes of fish, frozen.
0304.10.00	Fish fillets, and other fish meat (whether or not minced), fresh or chilled.
0304.20.00	Frozen fillets of fish.
0304.90.00	Other fish fillets and other fish meat (whether or not minced), frozen.
0306.11.00	Rock lobster and other sea crawfish, frozen.
0306.12.00	Lobsters, frozen.
0306.13.00	Shrimps and prawns, frozen.
0306.14.00	Crabs, frozen.
0306.21.00	Rock lobster and other sea crawfish, not frozen.
0306.22.00	Lobsters, not frozen.
0306.23.00	Shrimps and prawns, not frozen.
0307.21.00	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> , live, fresh or chilled.
0307.31.00	Mussels, live, fresh or chilled.
0307.41.00	Cuttle fish and squid, live, fresh or chilled.
0307.51.00	Octopus, live, fresh or chilled.
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.
0402.99.10	Milk, specially prepared for infants.
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.

<i>Tariff No.</i>	<i>Tariff Description</i>
0408.11.00	Egg-yolks, dried.
0408.19.00	Egg yolks, other than dried.
0408.91.00	Birds' eggs, not in shell, dried.
0408.99.00	Other birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
0511.10.00	Bovine semen.
0511.91.10	Fish waste.
0511.91.20	Fish ova.
0511.91.90	Other products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3, unfit for human consumption.
0511.99.10	Animal semen other than bovine semen.
0511.99.20	Sinews and tendons; parings and similar waste of raw hides and skins.
0511.99.90	Other animal products not elsewhere specified or included.
0603.10.10	Cut flowers, fresh.
0603.10.20	Flower buds, fresh.
0701.90.00	Potato, other than potato seed, fresh or chilled.
0702.00.00	Tomatoes, fresh or chilled.
0703.10.00	Onions and shallots, fresh or chilled.
0703.20.00	Garlic, fresh or chilled.
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.
0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.
0704.20.00	Brussels sprouts, fresh or chilled.
0704.90.00	Cabbages, kohirabi, kale and similar edible brassicas, fresh or chilled.
0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.
0705.19.00	Other lettuce, fresh or chilled.
0705.21.00	Witloof chicory ,fresh or chilled.
0705.29.00	Other chicory, fresh or chilled.
0706.10.00	Carrots and turnips, fresh or chilled.
0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0707.00.00	Cucumbers and gherkins, fresh or chilled.
0708.10.00	Peas, shelled or unshelled, fresh or chilled.
0708.20.00	Beans, shelled or unshelled, fresh or chilled.
0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.
0709.10.00	Globe artichokes, fresh or chilled.
0709.20.00	Asparagus, fresh or chilled.
0709.30.00	Aubergines (egg-plants), fresh or chilled.
0709.40.00	Celery other than celeriac, fresh or chilled.
0709.51.00	Mushrooms, fresh or chilled.
0709.52.00	Truffles, fresh or chilled.
0709.59.00	Other mushrooms and truffles.
0709.60.00	Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled.
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.
0709.90.00	Other vegetables, fresh or chilled.
0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.
0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or

<i>Tariff No.</i>	<i>Tariff Description</i>
	boiling in water), frozen.
0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), (uncooked by steaming or boiling in water), frozen.
0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.
0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.31.00	Mushrooms of the genus <i>Agaricus</i> , dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.32.00	Wood ears (<i>Auricularia</i> spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.33.00	Jelly fungi (<i>Tremella</i> spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.39.00	Other dried vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.90.00	Other vegetables; mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0713.10.00	Peas (<i>pisum sativum</i>) dried, shelled, whether or not skinned or split.
0713.20.00	Chickpeas (<i>garbanzos</i>), dried, shelled, whether or not skinned or split.
0713.31.00	Beans of the species <i>Vima mungo</i> (l) Hepper or <i>Vigna radiata</i> (l) Wilczek), dried, shelled, whether or not skinned or split.
0713.32.00	Small red (<i>Adzuki</i>) beans (<i>phaseolus</i> or <i>vagna agularisaris</i>), dried, shelled, whether or not skinned or split.
0713.33.00	Kidney beans, including white pea beans (<i>phaseolus vulgaris</i>), dried, shelled, whether or not skinned or split.
0713.39.00	Other beans of the species <i>Vigna</i> spp. <i>Phaseolus</i> spp., dried, shelled, whether or not skinned or split.
0713.40.00	Lentils, dried, shelled, whether or not skinned or split.
0713.50.00	Broad beans (<i>vicia faba</i> var. <i>major</i>) and horse beans (<i>vicia faba</i> var. <i>equina</i> , <i>faba</i> var. <i>minor</i>), dried, shelled, whether or not skinned or split.
0713.90.00	Other leguminous vegetables, dried, shelled, whether or not skinned or split.
0714.10.00	Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.
0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form of pellets.
0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or insulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
0801.11.00	Coconuts, fresh or dried, whether or not shelled or peeled, desiccated.
0801.19.00	Coconuts, fresh or dried, whether or not shelled or peeled, not desiccated.
0801.21.00	Brazil nuts, in shell, fresh or dried.
0801.22.00	Brazil nuts, shelled, fresh or dried.
0801.31.00	Cashew nuts, in shell, fresh or dried.
0801.32.00	Cashew nuts, shelled, fresh or dried.

<i>Tariff No.</i>	<i>Tariff Description</i>
0802.11.00	Almonds in shell.
0802.12.00	Almonds, shelled.
0802.21.00	Hazelnuts or filberts, in shell, fresh or dried.
0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.
0802.31.00	Walnuts in shell, fresh or dried.
0802.32.00	Walnuts shelled, fresh or dried.
0802.40.00	Chestnuts (<i>Castanea spp.</i>), fresh or dried, whether or not shelled or peeled.
0802.50.00	Pistachios, fresh or dried, whether or not shelled or peeled .
0802.90.11	<i>Macadamia nut in shell</i>
0802.90.19	Other macadamia nuts
0802.90.20	Betel nuts, fresh or dried, whether or not shelled or peeled.
0802.90.90	Other nuts, fresh or dried, whether or not shelled or peeled.
0803.00.00	Bananas, including plantains, fresh or dried.
0804.10.00	Dates, fresh or dried.
0804.20.00	Figs, fresh or dried.
0804.30.00	Pineapples, fresh or dried.
0804.40.00	Avocados, fresh or dried.
0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.
0805.10.00	Oranges, fresh or dried.
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.
0805.40.00	Grapefruit, fresh or dried.
0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried.
0805.90.00	Other citrus fruit, fresh or dried.
0806.10.00	Grapes, fresh.
0806.20.00	Grapes, dried.
0807.11.00	Watermelons, fresh.
0807.19.00	Other melons and papaws (papayas), fresh.
0807.20.00	Fresh Papaws (papayas)
0808.10.00	Apples, fresh.
0808.20.00	Pears and quinces, fresh.
0809.10.00	Apricots, fresh.
0809.20.00	Cherries, fresh.
0809.30.00	Peaches, including nectarines, fresh.
0809.40.00	Plums and sloes, fresh.
0810.10.00	Strawberries, fresh.
0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.
0810.30.00	Black, white or red currants and gooseberries, fresh.
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , fresh.
0810.50.00	Kiwifruit, fresh.
0810.60.00	Durians, fresh
0810.90.00	Other fruit, fresh.
0813.10.00	Apricots, dried.
0813.20.00	Prunes, dried.
0813.30.00	Apples, dried.
0813.40.00	Other dried fruit.
0813.50.00	Mixtures of nuts or dried fruits of Chapter 8.
1001.10.00	Durum wheat
1001.90.00	Other wheat and meslin.
1002.00.00	Rye.
1003.00.00	Barley.
1004.00.00	Oats.
1005.90.00	Other maize (corn).

<i>Tariff No.</i>	<i>Tariff Description</i>
1006.10.00	Rice in the husk (paddy or rough).
1006.20.00	Husked (brown) rice.
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.
1006.40.00	Broken rice.
1007.00.00	Grain sorghum.
1008.10.00	Buckwheat.
1008.20.00	Millet.
1008.30.00	Canary seed.
1008.90.00	Other cereals
1101.00.10	Wheat flour.
1101.00.20	Meslin flour.
1102.10.00	Rye flour.
1102.20.00	Maize (corn) flour.
1102.30.00	Rice flour.
1102.90.00	Other cereal flours.
1103.11.00	Groats and meal of wheat.
1103.13.00	Groats and meal of maize (corn).
1103.19.10	Groats and meal of meslin.
1103.19.90	Groats and meal of other cereals.
1103.20.00	Pellets of cereals:
1104.12.00	Rolled or flaked grain of oats.
1104.19.00	Rolled or flaked grain of other cereals.
1104.22.00	Oats grains, otherwise worked.
1104.23.00	Maize (corn) grains otherwise worked.
1104.29.00	Other cereal grains otherwise worked.
1104.30.00	Germ of cereals, whole, rolled, flaked or ground.
1105.10.00	Flour, meal and powder of potatoes.
1105.20.00	Flakes, granules and pellets of potatoes.
1106.10.00	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13.
1106.20.00	Flour, meal and powder of sago or of roots or tubers of heading No. 07.14.
1106.30.00	Flour, meal and powder of the products of Chapter 8.
1201.00.00	Soya beans, whether or not broken.
1202.10.00	Groundnuts, not roasted or otherwise cooked, in shell.
1202.20.00	Groundnuts, not roasted or otherwise cooked, shelled, whether or not broken.
1204.00.00	Linseed, whether or not broken.
1205.10.00	Low erucic acid rape or colza seeds.
1205.90.00	Other rape or colza seeds.
1206.00.00	Sunflower seeds, whether or not broken.
1207.10.00	Palm nuts and kernels, whether or not broken.
1207.20.00	Cotton seeds, whether or not broken.
1207.30.00	Castor oil seeds, whether or not broken.
1207.40.00	Sesamum seeds, whether or not broken.
1207.50.00	Mustard seeds, whether or not broken.
1207.60.00	Safflower seeds, whether or not broken.
1207.91.00	Poppy seeds, whether or not broken.
1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.
1208.10.00	Flours and meals of soya beans.
1208.90.00	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
1211.10.00	Liquorice roots.
1211.20.00	Ginseng roots.
1211.30.00	Coca leaf.

<i>Tariff No.</i>	<i>Tariff Description</i>
1211.40.00	Poppy straw.
1211.90.10	Cinchona bark.
1211.90.20	Pyrethrum flower.
1211.90.90	Other plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.
1212.10.00	Locust beans, including locust bean seeds.
1212.20.00	Seaweeds and other algae.
1212.30.00	Apricot, peach or plum stones and kernels.
1212.91.00	Sugar beet, other than seed.
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
1214.10.00	Lucerne (alfalfa) meal and pellets.
1214.90.00	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
1905.90.30	Ordinary bread, gluten bread and unleavened bread.
2302.10.00	Bran, sharps and other residues of maize (corn), whether or not in the form of pellets.
2302.20.00	Bran, sharps and other residues of rice, whether or not in the form of pellets.
2302.30.00	Bran, sharps and other residues of wheat, whether or not in the form of pellets.
2302.40.00	Bran, sharps and other residues of other cereals, whether or not in the form of pellets.
2302.50.00	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets.
2307.00.00	Wine lees; argol.
2308.10.00	Acorns and horse-chestnuts, of a kind used in animal feeding not elsewhere specified or included.
2709.00.10	Condensates.
2709.00.90	Other petroleum oils and oils obtained from bituminous minerals, crude.
2710.11.11	Aviation spirit.
2710.11.12	Motor spirit (gasoline), premium.
2710.11.13	Motor spirit (gasoline), regular.
2710.11.14	Spirit type jet fuel.
2710.11.15	Special boiling point spirit and white spirit.
2710.11.19	Other light oils and preparations.
2710.19.10	Partly refined (including topped crudes).
2710.19.22	Other Kerosene.
2710.19.29	Other medium petroleum oils and preparations.
2710.19.32	Gas oil (automotive, light, amber, for high speed engines).
2710.19.33	Other gas oils.
2711.11.00	Liquefied natural gas.
2711.12.00	Propane.
2711.13.00	Butanes.
2711.14.00	Ethylene, propylene, butylene et butadiene.
2711.19.00	Other liquefied petroleum gases.
2711.21.00	Natural gas in gaseous state.
2711.29.00	Other natural gas in gaseous state.
3706.10.10	Cinematographic film, exposed and developed, of a width of 35 mm or more, consisting only of a sound track, negative or positive.

<i>Tariff No.</i>	<i>Tariff Description</i>
3706.10.20	Newsreel of a width of 35 mm or more.
3706.10.90	Other cinematographic film, exposed and developed, of a width of 35 mm or more but excluding film of tariff No. 3706.10.10 or newsreels.
3706.90.11	Cinematographic film exposed and developed, of a width not exceeding 8 mm, consisting only of a sound track, negative or positive.
3706.90.12	Newsreel of a width not exceeding 8 mm.
3706.90.19	Other cinematographic film, exposed and developed, of a width not exceeding 8mm excluding film of tariff No. 3706.90.11 or newsreel.
3706.90.21	Cinematographic film, exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm consisting of sound track, negative or positive.
3706.90.22	Newsreel of a width exceeding 8 mm but not exceeding 16 mm.
3706.90.29	Other cinematographic film, exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm excluding films of tariff No. 3706.90.21 or newsreel.
3706.90.31	Cinematographic film exposed and developed, of a width exceeding 16 mm. but not exceeding 34 mm. consisting only of sound track, negative or positive.
3706.90.32	Newsreel of a width exceeding 16 mm but not exceeding 34 mm.
3706.90.39	Other cinematographic film, exposed and developed, of a width exceeding 16 mm but not exceeding 34 mm excluding film of tariff No. 3706.90.31 or newsreels.
4101.20.00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved.
4101.40.00	Hides and skins of equine animals.
4101.50.00	Whole hides and skins, of weight exceeding 16 kg.
4101.90.00	Other, including butts, bends and bellies.
4102.10.00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4102.29.00	Other raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4103.10.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41, of goats o
4103.20.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41, of reptile
4103.30.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41, of swine.
4103.90.00	Other raw hides and skins other than of reptiles, swine, goats or kids.
4402.00.00	Wood charcoal (including shell or nut charcoal), whether or not

<i>Tariff No.</i>	<i>Tariff Description</i>
	agglomerated.
4421.90.40	Wooden coffins.
4818.40.10	Sanitary towels and tampons.
4902.90.00	Other Newspapers, journals and periodicals whether or not illustrated or containing advertising materials.
4907.00.10	Bank notes.
4907.00.20	Unused postage, revenue or similar stamps.
4907.00.90	Stamp-impressed paper; stock, share or bond certificates and similar documents of title.
5601.10.10	Sanitary towels and tampons.
7118.90.00	Other coins.
8802.11.00	Helicopters of an unladen weight not exceeding 2,000 kg.
8802.12.00	Helicopters of an unladen weight exceeding 2,000 kg.
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof.
8805.21.00	Air combat simulators and parts thereof.
8805.29.00	Other ground flying trainers and parts thereof.
9301.11.00	Self-propelled artillery weapons (for example, guns, howitzers and mortars), other than revolvers, pistols and the arms of heading 93.07.
9301.19.00	Other artillery weapons (for example, guns, howitzers and mortars).
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.
9301.90.00	Other military weapons (for example, guns, howitzers and mortars), other than revolvers, pistols and the arms of heading 93.07.

PART II

- (i) Taxable goods sold by registered persons where input tax included in the price of such goods was not allowed.
- (ii) Motor vehicles sold by unregistered persons where no input tax was deducted by a previous owner of such vehicles.

THIRD SCHEDULE (S.2 (1))

EXEMPT SERVICES

The following services shall be exempt services for the purposes of the Act –

1. Financial services excluding the following:-

- (a) financial and management advisory services;
 - (b) safe custody services;
 - (c) executorship and trusteeship services.
2. Insurance and reinsurance services.
 3. (1) Subject to subparagraph (2), education and training services offered to students by institutions and establishments registered by the Government.

(2) Subparagraph (1) shall not apply in respect of business or user training and other consultancy services designed to improve work practices and efficiency of an organisation.
 4. Medical, veterinary, dental and nursing services.
 5. Sanitary and pest control services rendered to domestic households.
 6. Agricultural, animal husbandry and horticultural services.
 7. Social welfare services provided by charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act, Cap. 108. or by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non Governmental Organizations Co-ordination Act, 1990 and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act No.19 of 1990 Cap. 470.
 - and approved by the Commissioner of Social Services.
 8. Burial and cremation services, including services provided in the making of arrangements for or in connection with the disposal of the remains of the dead.
 9. Transportation of passengers by any means of conveyance but excluding where the means of conveyance is hired or chartered.
 10. Renting, leasing, hiring or letting of –
 - (a) land;
 - (b) residential buildings; and
 - (c) non-residential buildings.

“Provided that this paragraph shall not apply where such services are supplied in respect of –

- (i) car park services; or

(ii) conference or exhibition services, except where such services are provided for educational institutions as part of learning”;

11. Postal services provided through supply of postage stamps, including rental of post boxes and mail bags and any subsidiary services thereto.
12. Community, social and welfare services provided by Local Authorities.
13. Insurance agency, insurance brokerage, stock exchange brokerage and tea and coffee brokerage services.
14. (1) Subject to paragraph (2), the hiring, leasing, or chartering of goods listed in Part I of the Second Schedule and Part B of the Fifth Schedule, but excluding the chartering of aircrafts and hiring of buses.

(2) Paragraph (1) shall not apply in respect of the chartering of aircrafts for the provision of air ambulance services.
15. Tour operation and travel agency services including travel, hotel, holiday and other supplies made to travellers but excluding *in-house* supplies and services provided for commission other than commission earned on air ticketing.

For purposes of this paragraph in-house supplies means supplies which are either –

- (i) made from own resources; or
- (ii) bought in from third parties but materially altered so that the supply made is substantially different to that purchased.

16. Services rendered by –

- (a) trade, professional and labour associations ;
- (b) educational, political, religious, welfare and other philanthropic associations

to their members:

Provided that this paragraph shall not apply where any such services are rendered by way of business.

17. The following entertainment services –

- (a) stage plays and performances which are conducted by educational institutions, approved by the Minister for the time being responsible for education as part of learning;
- (b) sports, games or cultural performances conducted under the auspices of the Ministry for the time being responsible for culture and

services”;

(c) entertainment of a charitable, educational, medical scientific or cultural nature as may be approved in writing by the Commissioner prior to the date of entertainment for the benefit of the public; or

(d) entertainment organised by a non-profit making charitable, educational, medical, scientific or cultural society registered under the Societies Act where entertainment is in furtherance of Cap.108.
the objects of society as may be approved in writing by Commissioner prior to the date of the entertainment.

18. Accommodation and restaurant services provided within the following premises by the proprietors thereof:-

(a) establishments operated by charitable or religious organizations registered under the Societies Act for charitable or religious purposes; or Cap. 108.

(b) establishments operated by an educational training institutions

approved by the Minister for the use of the staff and students by that institution; or

(c) establishments operated by a medical institution approved by the Minister for the time being responsible for health for the use by the staff and patients of such institutions; or

(d) canteens and cafeterias operated by an employer for the benefit of his low-income employees which the Commissioner may approve subject to such conditions as he may prescribe.

19. Conference services conducted for educational institutions as part of learning where such institutions are approved by the Ministry for the time being responsible for Education.

20. Car park services provided by local authorities and by an employer to his employees on the premises of the employer.

21. Transportation of tourists by any means of conveyance.

FOURTH SCHEDULE

DESIGNATED SUPPLIES

[S.2. (1)]

PART 1 – DESIGNATED GOODS

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All taxable goods shall be designated goods for the purposes of the Act.

PART 11 – DESIGNATED SERVICES

The following shall be designated services for the purposes of this Act and shall not be subject to the turnover limits prescribed in the Sixth Schedule to the Act.

1. Accountancy services including any type of auditing book keeping or similar service.
2. The provision of reports, advice, information or similar technical services in the following areas –
 - (a) management, financial and related consultancy services;
 - (b) recruitment, staffing and training;
 - (c) market research;
 - (d) public relations;
 - (e) advertising;
 - (f) actuarial services; or
 - (g) material testing services, excluding medical, dental or agricultural testing services.
3. Computer services of any description, including the provision of bureau facilities, systems analysis and design, software development and training, but excluding training offered to students in the furtherance of education and which is not part of user training or other business training.
4. Legal and arbitration services including any services supplied in connection therewith.
5. Services supplied by architects (including landscape architects), draughtsmen and interior designers.
6. Services supplied by land and building surveyors, quantity surveyors, insurance assessors, fire and marine surveyors, loss adjusters or similar services.
7. Services supplied by consulting engineers.

8. Services supplied by auctioneers, estate agents and valuers.

9. Services supplied by agents, excluding insurance agents.
10. Services supplied by brokers, excluding services supplied by insurance brokers, stock exchange brokers and tea and coffee brokers dealing exclusively in tea and coffee for export.
11. Services supplied by security and investigation organisations including rental of security equipment and installation.
12. Advertising services, including the placement of notices and announcements in the print and electronic media and services connected therewith or incidental thereto, but excluding death and funeral notices and announcements.
13. Telecommunication services including rental of telecommunication equipment and installation services.
14. Services supplied by contractors.
15. Services provided by clearing and forwarding agents.
16. Secretarial services supplied by Certified Public Secretaries

FIFTH SCHEDULE S.8

ZERO-RATING

Part A – Zero Rated Supplies [s (8) (2)]

Where, subject to the satisfaction of the Commissioner, the following supplies take place in the course of a registered person's business, they shall be zero rated in accordance with the provisions of Section 8:

1. The exportation of goods and taxable services.
2. The supply of goods or taxable services to designated foreign aid funded capital investment projects where the agreement specifically provides for tax exemption, provided that the supplies are acquired prior to payment of taxes.
3. The supply of goods or taxable services to an export processing zone enterprise as specified in the Export Processing Zones Act (Cap.517), as being eligible for duty and tax free importation.
4. The supply of goods to any person or organization specified in the Eighth Schedule or taxable services to persons or organizations specified in Part C of the Eighth Schedule.
5. Shipstores supplied to international sea and air carriers on international voyage or flight.
6. The supply of goods and taxable services to exporters under conditions prescribed by the Commissioner.
7. The supply of taxable goods or taxable services under a contract to an official aid funded project where the agreement specifically provides for the remission of tax.
8. Services supplied by hotel establishments to foreign travel and tourism promoters undertaking a tour in the promotion of tourism in Kenya provided that the tour is recommended by the Director of Tourism and conducted in conjunction with local tour associations in accordance with a predetermined written itinerary.
9. The supply of coffee and tea for export to coffee and tea auction centers.
10. The supply of electrical energy to a domestic household where the consumption does not exceed two hundred kilowatt-hours.
11. The supply of taxable services in respect of goods in transit.
12. The supply of taxable airport services to transit aircraft.
13. Taxable supplies to Aid Agencies for their official use.
14. The supply of taxable goods or services to any person who carries out cotton ginning.
15. Supply of water drilling services including any services supplied in connection therewith.

PART B – ZERO RATED GOODS. [s. (8) (3)]

The taxable goods listed below shall be zero rated:

<i>Tariff No.</i>	<i>Tariff Description</i>
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots.
0602.10.00	Unrooted cuttings and slips of live plants.
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.
0602.30.00	Rhododendrons and azaleas, grafted or not.
0602.40.00	Roses, grafted or not.
0602.90.00	Other live plants (including their roots), cuttings and slips; mushroom spawn.
0701.10.00	Potato seed, fresh or chilled.
0901.11.10	Arabica coffee, in beans or seeds, stripped of their skins, not roasted or decaffeinated.
0901.11.20	Robusta coffee, in beans or seeds, stripped of their skins, not roasted or decaffeinated.
0901.11.30	Arabica coffee, in beans or seeds, stripped of their skins, (parchment) not roasted or decaffeinated.
0901.11.40	Robusta coffee, in beans or seeds, stripped of their skins (parchment) not roasted or decaffeinated.
0901.11.50	Arabica coffee in berries, not roasted or decaffeinated.
0901.11.60	Robusta coffee in berries, not roasted or decaffeinated.
0901.11.70	Triage, not roasted or decaffeinated.

<i>Tariff No.</i>	<i>Tariff Description</i>
0901.11.90	Other coffee, not roasted or decaffeinated.
1005.10.00	Maize (corn) seed.
1209.10.00	Sugar beet seed of a kind used for sowing.
1209.21.00	Lucerne (alfalfa) seed, of a kind used for sowing.
1209.22.00	Clover (<i>Trifolium</i> spp.) seed, of a kind used for sowing.
1209.23.00	Fescue seed, of a kind used for sowing.
1209.24.00	Kentucky blue grass seed, of a kind used for sowing.
1209.25.00	Rye grass seed, of a kind used for sowing.
1209.26.00	Timothy grass seed, of a kind used for sowing.
1209.29.00	Other seeds of forage plants, other than beet seed, of a kind used for sowing.
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing.
1209.91.00	Vegetable seeds, of a kind used for sowing.
1209.99.00	Other seeds, fruit and spores, of a kind used for sowing.
1702.30.00	Glucose and glucose syrup, but containing fructose or containing in the dry state less than 20% by weight of fructose..
1702.40.10	Glucose and dextrose including syrup containing in the dry state at least 20% by weight but less than 50% by weight of fructose excluding invert sugar.
1702.40.20	Dextrose monohydrate (Medicinal Glucose).
1702.40.90	Other glucose and dextrose including syrup containing in the dry state at least 20% by weight but less than 50% by weight of fructose excluding invert sugar.
1702.50.00	Chemically pure fructose.
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose.
1901.10.00	Preparations for infant use, put up for retail sale.
2106.90.20	Food preparations specially prepared for infants.
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
2306.10.00	Oil-cake and other residues of cotton seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.20.00	Oil-cake and other residues of linseed whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.30.00	Oil-cake and other residues of sunflower seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.40.00	Oil-cake and other residues of rape or colza seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.41.00	Oil-cake and other residues of low erucic acid rape or colza seeds
2306.49.00	Other oil-cake and other residues of rape or colza seeds.
2306.50.00	Oil-cake and other residues of coconut or copra whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.60.00	Oil-cake and other residues of palm nuts or kernels whether or not ground or in the form of pellets resulting from the extraction of

<i>Tariff No.</i>	<i>Tariff Description</i>
2306.70.00	vegetable fats or oils, other than those of heading 23.04 or 23.05. Oil-cake and other solid residues of maize (corn) germ, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.
2306.90.10	Oil-cake and other solid residues whether or not ground or in the form of pellets resulting from the extraction of vegetable fats and oils, other than those of heading 23.04 or 23.05.
2306.90.90	Other oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils, other than those of heading 23.04 or 23.05.
2309.90.10	Preparations of a kind used in animal feeding with a basis of molasses.
2309.90.90	Other preparations of a kind used in animal feeding.
2520.20.10	Plasters specially prepared for use in dentistry.
2710.19.21	Kerosene type jet fuel.
2801.10.00	Chlorine.
2818.30.00	Aluminum hydroxide.
2825.50.00	Copper oxides and hydroxides.
2827.41.10	Copper oxychlorides.
2827.41.90	Other chloride oxides and chloride hydroxides of copper.
2827.49.00	Other chloride oxides and chloride hydroxides.
2828.10.00	Commercial calcium hypochlorite, and other calcium hypochlorites.
2833.22.00	Sulphates of aluminum.
2936.10.00	Provitamins, unmixed.
2936.21.00	Vitamins A and their derivatives, unmixed.
2936.22.00	Vitamin B1 and its derivatives, unmixed.
2936.23.00	Vitamin B2 and its derivatives, unmixed.
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.
2936.25.00	Vitamin B6 and its derivatives, unmixed.
2936.26.00	Vitamin B12 and its derivatives, unmixed.
2936.27.00	Vitamin C and its derivatives, unmixed.
2936.28.00	Vitamin E and its derivatives, unmixed.
2936.29.00	Other vitamins and their derivatives, unmixed.
2936.90.00	Intermixture of provitamins and vitamins, including natural concentrates and their derivatives, whether or not in any solvent.
2937.11.00	Somatotropin, its derivatives and structural analogues.
2937.12.00	Insulin and its salts.
2937.19.00	Other polypeptic hormones.
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).
2937.22.00	Halogenated derivatives of adrenal cortical hormones.
2937.23.00	Oestrogen and progestogens.
2937.29.00	Other adrenal cortical hormones and their derivatives.
2937.31.00	Epinephrine.
2937.39.00	Other catecholamine hormones, their derivatives and structural analogues.
2937.40.00	Amino-acids derivatives.
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues.
2937.90.00	Other hormones.
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof.

<i>Tariff No.</i>	<i>Tariff Description</i>
2941.20.00	Streptomycins and their derivatives; salts thereof.
2941.30.00	Tetracyclines and their derivatives; salts thereof.
2941.40.00	Chloramphenicol and its derivatives; salts thereof.
2941.50.00	Erythromycin and its derivatives; salts thereof.
2941.90.00	Other antibiotics.
3001.10.00	Glands and other organs, dried, whether or not powdered.
3001.20.00	Extracts of glands or other organs or of their secretions.
3001.90.10	Heparin and its salts.
3001.90.90	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.
3002.20.00	Vaccines for human medicine.
3002.30.00	Vaccines for veterinary medicine.
3002.90.00	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products.
3003.10.00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, of streptomycins or their derivatives, not put up in measured doses or in forms or packings for retail sale.
3003.20.00	Medicaments containing other antibiotics not put up in measured doses or in forms or packings for retail sale.
3003.31.00	Medicaments containing insulin not put up in measured doses or in forms or packings for retail sale.
3003.39.00	Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics not put up in measured doses or in forms or packings for retail sale.
3003.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale.
3003.90.10	Infusion solutions for ingestion other than by mouth not put up in measured doses or in forms or packings for retail sale.
3003.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
3004.10.00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or in forms or packings for retail sale.
3004.20.00	Medicaments containing other antibiotics put up in measured doses or in forms or packings for retail sale.
3004.31.00	Medicaments containing insulin put up in measured doses or in forms or packings for retail sale.
3004.32.00	Medicaments containing adrenal cortical hormones put up in measured doses or in forms or packings for retail sale.
3004.39.00	Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, put up in measured doses or in forms or packings for retail sale.
3004.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones, or other products of heading No. 29.37 or antibiotics, put up in measured doses or in forms or packings for retail sale.

<i>Tariff No.</i>	<i>Tariff Description</i>
3004.50.00	Other medicaments containing vitamins or other products of heading No. 29.36 put up in measured doses or in forms or packings for retail sale.
3004.90.10	Infusion solutions for ingestion other than by mouth put up in measured doses or in forms or packings for retail sale.
3004.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.
3005.10.00	Adhesive dressings and other articles having an adhesive layer impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3005.90.10	White absorbent cotton wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3005.90.90	Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3006.10.00	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.
3006.20.00	Blood-grouping reagents.
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements.
3006.50.00	First-aid boxes and kits.
3006.60.00	Chemical contraceptive preparations based on hormones or spermicides.
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments.
3006.80.00	Waste Pharmaceuticals
3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
3102.10.00	Urea, whether or not in aqueous solution.
3102.21.00	Ammonium sulphate.
3102.29.00	Double salts and mixtures of ammonium sulphate and ammonium nitrate.
3102.30.00	Ammonium nitrate, whether or not in aqueous solution.
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.
3102.50.00	Sodium nitrate.
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate.
3102.70.00	Calcium cyanamide.
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution.
3102.90.10	Calcium nitrate-ammonium nitrate.
3102.90.90	Other mineral or chemical fertilizers, nitrogenous including

<i>Tariff No.</i>	<i>Tariff Description</i>
	mixtures not specified.
3103.10.10	Single superphosphates.
3103.10.20	Double superphosphates.
3103.10.30	Triple superphosphates.
3103.20.00	Basic slag.
3103.90.00	Other mineral or chemical fertilizers, phosphatic.
3104.10.00	Carnallite, sylvite and other crude natural potassium salts.
3104.20.00	Potassium chloride.
3104.30.00	Potassium sulphate.
3104.90.10	Magnesium potassium sulphate.
3104.90.90	Other mineral or chemical fertilisers, potassic.
3105.10.00	Fertilizers in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg.
3105.20.11	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 25:5:5+5 S).
3105.20.12	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 22:21:17).
3105.20.13	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 20:10:10).
3105.20.14	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 17:17:17).
3105.20.15	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:15).
3105.20.16	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:6+4 MgO).
3105.20.17	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 6:18:20+2 MgO).
3105.20.19	Other mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium.
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate).
3105.40.10	Monoammonium phosphate MAP 11:52:0.
3105.40.90	Other ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate).
3105.51.00	Other mineral or chemical fertilizers containing nitrates and phosphates.
3105.59.10	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous (NPK 20:20:0).
3105.59.90	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous.
3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.
3105.90.00	Other fertilizers.
3307.90.10	Contact lens or artificial eye cleaning disinfecting or soaking solutions.
3604.90.20	Rain and anti-hail rockets and boubs; distress and life saving rockets.
3701.10.00	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for x-ray.
3702.10.00	Photographic film in rolls sensitized, unexposed of any material other than paper, paperboard or textiles, for x-rays.
3808.10.20	Mosquito coils, chips, mats and similar insecticidal products

<i>Tariff No.</i>	<i>Tariff Description</i>
	designed for use by burning or heating.
3808.10.30	Aerosol insecticides.
3808.10.90	Other insecticides put up in forms or packings for retail sale or preparations or articles.
3808.20.00	Fungicides.
3808.30.10	Weed killers.
3808.30.90	Other herbicides, anti-sprouting products and plant-growth regulators.
3808.40.00	Disinfectants put up in forms or packings for retail sale or preparations or articles.
3808.90.10	Nematocides and acaricides
3808.90.90	Rodenticides and other similar products, put up in forms or packings for retail sale or as preparations or articles.
3813.00.00	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.
3821.00.00	Prepared culture media for development of micro-organisms.
3822.00.00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No.30.02 or 30.06.
3923.90.20	Milk containers of 10 litres or more, but not more than 300 litres, of plastics.
3926.90.40	Laboratory equipment whether or not graduated or calibrated.
4014.10.00	Sheath contraceptives.
4015.11.00	Surgical gloves of rubber.
4820.20.00	Exercise books.
4901.91.00	Dictionaries and encyclopaedias, and serial installments thereof.
4901.99.00	Other printed books, brochures, leaflets and similar printed matter.
4902.10.00	Newspapers, journals and periodicals whether or not illustrated or containing advertising materials, appearing at least four times a week.
4903.00.00	Children's picture, drawing or colouring books.
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.
4905.10.00	Globes, printed.
4905.91.00	Maps and hydrographic or similar charts of all kinds including atlases, wall maps and topographical plans, printed, in book form.
4905.99.00	Other maps and hydrographic or similar charts of all kinds including atlases, wall maps, and topographical plans, printed.
4911.99.10	Instructional charts and diagrams.
4911.99.20	Examination papers, excluding stationery.
5608.11.00	Made up fishing nets of manmade textile materials.
5608.19.30	Mosquito nets.
5608.90.10	Other made up fishing nets.
7010.10.00	Ampoules of a kind used for the conveyance or packing of goods.
7015.10.00	Glasses for corrective spectacles.
7017.10.10	Laboratory glassware of fused quartz or other fused silica.
7017.10.90	Laboratory, hygienic or pharmaceutical glassware of fused quartz or other fused silica, hygienic or pharmaceutical glassware.
7017.20.10	Laboratory glassware of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C.
7017.90.10	Other laboratory glassware, whether or not graduated or calibrated.
7326.90.10	Traps and snares for destruction of pests, of iron or steel.
7326.90.20	Reels for fire hose, of iron or steel.

<i>Tariff No.</i>	<i>Tariff Description</i>
7612.90.10	Aluminium milk containers of 10 litres or less.
7612.90.30	Aluminium milk containers of a capacity exceeding 10 litres.
8412.39.00	Other pneumatic power engines and motors.
8412.80.10	Wind engines (wind mills).
8413.20.00	Hand pumps for liquids, other than those of subheading 8413.11 or 8413.19.
8419.20.00	Medical, surgical or laboratory sterilisers.
8419.31.00	Dryers, for agricultural products.
8424.10.00	Fire extinguishers whether or not charged.
8424.81.00	Other appliances for agricultural or horticultural use.
8432.40.00	Manure spreaders and fertilizers distributors.
8432.10.10	Ploughs designed to be drawn by manual power or by animals, non self-propelled.
8432.10.90	Other ploughs.
8432.21.00	Disc harrows.
8432.29.00	Other harrows, scarifiers, cultivators, weeders and hoes.
8432.30.00	Seeders, planters and transplanters.
8432.40.00	Manure spreaders and fertilizers distributors.
8432.80.90	Other agricultural, horticultural or forestry machinery for soil preparation or cultivation.
8433.20.00	Other mowers, including cutter bars for tractor mounting.
8433.30.00	Other haymaking machinery.
8433.40.00	Straw or fodder balers, including pick-up balers.
8433.51.00	Combine harvester-threshers.
8433.52.00	Other threshing machinery.
8433.53.00	Root or tuber harvesting machines.
8433.59.00	Other harvesting machinery.
8433.60.00	Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce.
8433.90.90	Parts of harvesting or threshing machinery including straw or fodder balers, grass or hay mowers, of machines for cleaning, sorting or grading eggs, fruit or other agricultural produce other than parts of lawn mowers.
8434.10.00	Milking machines.
8434.20.00	Dairy machinery.
8434.90.00	Parts of milking machines and dairy machinery.
8436.10.00	Machinery for preparing animal feeding stuffs.
8436.21.00	Poultry incubators and brooders.
8436.29.00	Poultry-keeping machinery.
8436.80.10	Other machinery for grinding and milling.
8436.80.90	Other agricultural, horticultural, forestry, or bee-keeping machinery, including germination plant fitted with mechanical or other thermal equipment.
8436.91.00	Parts of poultry-keeping machinery or poultry incubators and brooders.
8436.99.10	Parts for agricultural, horticultural or forestry grinding or milling machines.
8436.99.90	Other parts of agricultural, horticultural, forestry or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment.
8437.10.00	Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables.
8438.30.00	Machinery for sugar manufacture.
8444.00.00	Machines for extruding, drawing, texturing cutting man-made

<i>Tariff No.</i>	<i>Tariff Description</i>
	textile materials.
8445.11.00	Carding machines for preparing textile fibres.
8445.12.00	Combing machines for preparing textile fibres.
8445.13.00	Drawing or roving machines for preparing textile fibres.
8445.19.00	Other machines for preparing textile fibres.
8445.20.00	Textile spinning machines.
8445.30.00	Textile doubling or twisting machines.
8445.40.00	Textile winding (including weft winding) or reeling machines.
8445.90.00	Other machines and machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.
8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.
8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.
8446.29.00	Other looms for weaving fabrics of a width exceeding 30 cm, shuttle type.
8446.30.00	Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.
8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.
8447.12.00	Circular knitting machines with cylinder diameter exceeding 165mm.
8447.20.00	Flat knitting machines; stitch bonding machines.
8447.90.00	Other knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.
8448.19.00	Other auxiliary machinery for machines of heading Nos. 84.44, 84.45, 84.46 or 84.47.
8448.20.00	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.
8448.31.00	Card clothing machines.
8448.32.00	Parts of machines for preparing textile fibres, other than card clothing.
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.
8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.
8448.41.00	Shuttles for weaving machines (looms) or of their auxiliary machinery.
8448.42.00	Reeds for looms, healds and heald frames.
8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.
8448.51.00	Sinkers, needles and other articles used in forming stitches.
8448.59.00	Other parts and accessories knitting machines, stitch-bonding machines and machines for making gimpedyarn, tulle, lace embroidery, trimmings, braids, net or tufting of heading 84.47 of their auxiliary.
8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
8524.99.10	<i>Other recorded media for reproducing sound or other similarly recorded phenomena containing software.</i>

<i>Tariff No.</i>	<i>Tariff Description</i>
8541.40.10	Solar cells and solar modules not equipped with any elements like diodes, batteries or similar equipment.
8701.10.10	Unassembled pedestrian controlled tractors.
8701.10.90	Assembled pedestrian controlled tractors.
8701.90.00	Other tractors (other than tractors of heading No. 87.09).
8702.10.21	Vehicles (e.g buses), unassembled, with a seating capacity exceeding 25 passengers, for assembly into complete vehicles by a vehicle manufacturer.
8702.10.29	Vehicles (e.g. buses), assembled, with seating capacity of more than 25 passengers (diesel or semi-diesel).
8702.90.21	Vehicles (e. g buses) with seating capacity of more than 25 passengers (other than diesel or semi- diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.
8702.90.29	Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi-diesel).
8703.21.90	Ambulances and hearses of a cylinder capacity not exceeding 1000 cc (other than diesel or semi-diesel).
8703.22.90	Ambulances and hearses of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc (other than diesel or semi-diesel).
8703.23.19	Ambulances and hearses of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc (other than diesel or semi-diesel).
8703.23.29	Ambulances and hearses of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc (other than diesel or semi-diesel).
8703.23.39	Ambulances and hearses of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc (other than diesel or semi-diesel).
8703.23.49	Ambulances and hearses of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc (other than diesel or semi-diesel).
8703.23.59	Ambulances and hearses of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc (other than diesel or semi-diesel).
8703.24.90	Ambulances and hearses of a cylinder capacity exceeding 3000 cc (other than diesel or semi-diesel).
8703.31.19	Ambulances and hearses of a cylinder capacity not exceeding 1000 cc (diesel or semi-diesel).
8703.31.29	Ambulances and hearses of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc (diesel or semi-diesel).
8703.32.19	Ambulances and hearses of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc (diesel or semi-diesel).
8703.32.29	Ambulances and hearses of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc (diesel or semi-diesel).
8703.32.39	Ambulances and hearses of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc (diesel or semi-diesel).
8703.32.49	Ambulances and hearses of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc (diesel or semi-diesel).
8703.33.19	Ambulances and hearses of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc (diesel or semi-diesel).
8703.33.29	Ambulances and hearses of a cylinder capacity exceeding 3000 cc (diesel or semi-diesel).
8705.30.00	Fire fighting vehicles.
8705.90.10	Street cleaning vehicles.
8705.90.20	Mobile radiological units and mobile clinics.
8713.10.00	Invalid carriages, not motorised, nor mechanically propelled.
8713.90.00	Other invalid carriages motorised or otherwise mechanically propelled.
8714.20.00	Parts of invalid carriages.

<i>Tariff No.</i>	<i>Tariff Description</i>
8716.80.30	Carts (public services) for collection and disposal of refuse.
9001.30.00	Contact lenses.
9001.40.00	Spectacles lenses of glass.
9001.50.00	Spectacles lenses of other materials.
9004.90.10	Spectacles for correcting vision.
9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.
9011.10.00	Stereoscopic microscopes.
9011.20.00	Other microscopes, for photomicrography, cinephoto-micrography or microprojection.
9011.80.00.	Other microscopes.
9011.90.00	Parts and accessories of compound optical microscopes, including those for photomicrography, cinephoto-micrography or microprojection.
9012.10.00	Microscopes other than optical microscopes, and diffraction apparatus.
9012.90.00	Parts and accessories of diffraction apparatus and microscopes other than optical microscopes.
9017.80.20	Wooden school rulers.
9018.11.00	Electro-cardiographs.
9018.12.00	Ultrasonic scanning apparatus.
9018.13.00	Magnetic resonance imaging apparatus.
9018.14.00	Scientigraphic apparatus.
9018.19.00	Other electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters).
9018.20.00	Ultra-violet or infra-red ray apparatus.
9018.31.10	Disposable plastic syringes.
9018.31.90	Other syringes with or without needles.
9018.32.00	Tubular metal needles and needles for sutures.
9018.39.00	Catheters, cannulae and the like.
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment.
9018.49.10	Dentists chairs incorporating dental equipment or any other dental appliances classifiable in heading No. 90.18.
9018.49.90	Other instruments and appliances, used in dental sciences.
9018.50.00	Other ophthalmic instruments and appliances.
9018.90.00	Other instruments and appliances used in medical, surgical, dental or veterinary sciences.
9019.10.90	Mechano-therapy appliances; other massage apparatus; psychological aptitude-testing apparatus.
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
9020.00.10	Breathing apparatus of a kind used for professional use.
9020.00.90	Other breathing appliances; gas masks.
9021.10.00	Orthopaedic or fracture appliances.
9021.21.00	Artificial teeth.
9021.29.00	Artificial dental fittings.
9021.31.00	Artificial joints.
9021.39.00	Other artificial parts of the body.
9021.40.00	Hearing aids, excluding parts and accessories.
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories.

<i>Tariff No.</i>	<i>Tariff Description</i>
9021.90.00	Other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.
9022.12.00	Computed tomography apparatus.
9022.13.00	Other apparatus based on X-rays for dental uses.
9022.14.00	Other apparatus based on X-rays for medical, surgical or veterinary uses.
9022.19.00	Apparatus based on the use of X-rays, for other uses, including radiography or radiotherapy apparatus.
9022.21.00	Apparatus based on the use of alpha, beta or gamma radiations for medical, surgical, dental or veterinary uses.
9022.29.00	Apparatus based on the use of alpha, beta or gamma radiations, for other uses, including radiography or radiotherapy apparatus.
9022.30.00	X-ray tubes.
9022.90.00	Other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like, including parts and accessories.
9402.90.10	Operating or examination tables, and hospital beds, fitted with mechanical devices.
9406.00.10	Greenhouses.
9609.90.10	Writing or drawing chalk.

SIXTH SCHEDULE (S.27)

REGISTRATION, DEREGISTRATION AND CHANGES AFFECTING

REGISTRATION

1. Any person who, in the course of his business-

(a) has supplied taxable goods or taxable services, or expects to supply taxable goods or taxable services or both, the value of which exceeds, in any one of the following periods, the values respectively specified-

Twelve months	Sh.3, 000,000
Nine months	Sh.2, 400,000
Six months	Sh.1, 800,000
Three months	Sh.1, 200,000; or

(b) is about to commence supplying taxable goods or taxable services or both which , in the opinion of the Commissioner, shall exceed any of the values prescribed in subparagraph (a) for the relevant period; or

(c) is making or expects to make the following taxable supplies which are not subject to the values prescribed in subparagraph (a) above-

(i) jewellery, pre-recorded music cassettes, timber, motor vehicle parts and accessories and household or domestic electric or electronic apparatus and appliances;or

(ii) any of the designated services set out in Part 11 of the Fourth Schedule;

(iii) four or more motor vehicles in any one year;

shall be a taxable person and shall, within thirty days from the date on which he becomes a taxable person, apply in the prescribed manner to the Commissioner to be registered.

2. (1) For the purposes of this Schedule, where -

(a) taxable goods are manufactured in Kenya in any three months, and more than thirty per cent of the value of those goods are supplied by the manufacturer to one or more persons related to the manufacturer; or

(b) taxable goods are manufactured in Kenya in any three months and more than thirty per cent of the value of those goods are supplied by the manufacturer to one or more persons who then supply them to one or more persons related to the manufacturer,

any person to whom such goods are supplied shall be deemed to be the manufacturer of those goods in Kenya and any supplies by him shall be deemed to be supplies of goods manufactured by him.

- (2) Where a person who is related to another person owns, operates or controls one or more business entities, the value of his taxable supplies for the purposes of registration under this Act shall be the aggregate value of taxable supplies of all business entities owned, operated or controlled by the person.
 - (3) For the purpose of this paragraph, a person is related to another person if –
 - (a) either person participates, directly or indirectly, in the management, control or capital of the business of the other; or
 - (b) a third person participates directly or indirectly in the management, control or capital of the business of both; or
 - (c) an individual, who participates in the management, control or capital of the business of one, is associated by marriage, consanguinity or affinity to an individual who participates in the management, control or capital of the business of the other.
3. (1) Any person who makes or intends to make taxable supplies of goods or services to any other person or any person who exports or intends to export any goods or taxable services may, notwithstanding that paragraph 1 does not apply to him, apply in the prescribed manner to the Commissioner to be registered as a registered person.
 - (2) Where the Commissioner is satisfied that the interests of the business of an applicant under subparagraph (1) requires registration under paragraph 1, the Commissioner shall duly register such person under such terms and conditions as he thinks fit.
4. Where a taxable person supplies taxable goods or taxable services similar to or of the same type as those for which the person is registered or is required to be registered, such goods or services shall be deemed to be taxable supplies.
5. Where the Commissioner is satisfied that a person is required to be registered under paragraph 1 or 3 the Commissioner shall issue a certificate in the prescribed form on receipt of a proper application, and the certificate shall be personally collected, and signed for, by the registered person or sent by registered mail within ten working days after receipt by the Commissioner of the proper application.
6. Where a proper application is received by the Commissioner within thirty days from the date the applicant becomes a taxable person, registration is deemed to be effective from the date on which the applicant receives the certificate.
7. Where the certificate is sent by registered mail, it shall be deemed to have been received within seven days after posting.
8. Where an application for registration is received by the Commissioner after thirty days from the date a person becomes a taxable person, registration shall be deemed to be effective from the 30th day from the date the person becomes a taxable person.
9. The Commissioner can vary the effective date of registration where he is satisfied that there are reasonable grounds justifying such variation.

- 10.** (1) Every registered person shall display the certificate of registration and any other form of identification as the Commissioner may require in a clearly visible place or places in his business premises; and where the taxable person has more than one place of business, certified copies of the certificate shall be displayed at each of these places.
- (2) Any person who does not display the certificate or other required forms of identification in such form and in a clearly visible place as required under subparagraph (1) shall be liable to a default penalty of twenty thousand shillings and, in addition, shall be guilty of an offence and liable to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.
- 11.** Any person who applies for registration after the time limit allowed under paragraph (1) shall be liable to a default penalty of twenty thousand shillings.
- 12.** Any person who is registered under subparagraph (a) of paragraph 22 shall be liable to a default penalty of one hundred thousand shillings.
- 12A.** The Commissioner may grant remission of a default penalty imposed under paragraph 11 and 12 in individual cases where he is satisfied that it is justifiable to do so, and shall make quarterly report to the Minister on each remission so granted:

Provided that where the amount of the penalty exceeds five hundred thousand shillings, the grant of remission shall be subject to the written approval of the Minister.

- 13.** Where a group of companies is owned or substantially controlled by another person that person may with the concurrence of those concerned apply to the Commissioner for the group to be treated as one registered person for the purposes of this Act.
- 14.** (1) On receipt of an application made under paragraph 13, the Commissioner shall, if he deems it fit to do so, allow the group of companies to be registered as one registered person with one certificate of registration and each company shall become jointly and severally responsible for the tax due and payable on all supplies to persons not within the registered group
- (2) Where upon registration under subparagraph (1), the Commissioner is satisfied -
- (a) that such registration has caused or is causing undue risk to revenue;
- (b) that one of the companies in the group has ceased to supply taxable goods or services;
- (c) that the person in whose name the group of companies is registered no longer owns or substantially controls the group,
- the Commissioner may upon giving thirty days' notice to each of the companies in the group, deregister such group;

(3) Where the Commissioner deregisters such a group under subparagraph (2), each company therein shall be registered forthwith and shall become individually responsible for the tax which is due and payable on all taxable supplies.

15. Where a person ceases to make taxable supplies he shall without delay notify the Commissioner of the date of cessation and furnish to him a return showing details of materials and other goods in stock and their value and shall pay any tax due on such goods within thirty days from the date on which he ceased to make taxable supplies.
16. Where the value of taxable supplies made by a registered person in any period of twelve months does not exceed two million shillings and the registered person does not expect any increase in such supplies in the next period of twelve months, he may notify the Commissioner of the values of his supplies and may apply to be deregistered:

Provided that this paragraph shall not apply to any person registered under subparagraph 1 (c).

17. Deleted as per the Finance Act 2002.(7 of 2002, s.35)
18. On receipt of a notification under paragraph 16, the Commissioner shall, if satisfied that the person should be deregistered, deregister that person with effect from the date when the registered person pays the tax due and payable on supplies made on stocks of materials and other goods on which tax has not been paid or on which tax has been credited as deductible input tax.
19. The registered person shall notify details to the Commissioner within fourteen days of any of the following changes occurring -
- (a) whenever the address of the place of business is changed; or
 - (b) additional premises are used, or will be used, for purposes of the business; or
 - (c) premises used for the business ceased to be so used;
 - (d) the name, or trading name, of the business is changed; or
 - (e) in the case of a limited company, an interest of more than thirty per cent of the share capital has been obtained by a person or group of persons; or
 - (f) the person authorised to sign returns and other documents is changed; or
 - (g) the partners in a partnership are changed; or
- a change occurs in the trade classification of the goods or services being supplied.
20. Where a person dies, becomes insolvent, or is legally incapacitated, the executor, liquidator, or other person conducting the business, as the case may be, shall notify details to the Commissioner without delay.

21. Where any person disposes of a registered business as a going concern to another registered person -

(a) both registered persons shall, within thirty days provide the

Commissioner with details of the transaction, of the arrangements made for payment of tax due on supplies already made, of the description, quantities and value of assets and stocks of taxable goods on hand at the date of disposal, and of arrangements made for transferring the responsibility for keeping and producing books and records relating to the business before disposal;

(b) unless the Commissioner has reason to believe that there would be undue risk to the revenue, and notifies the registered persons accordingly within seven days of receipt of the notification required in subparagraph

(a), the assets and stocks of taxable goods on hand may be transferred without payment of the tax otherwise due and payable; and

(c) notwithstanding that the business is being disposed of by the registered person as a going concern that registered person shall remain registered and be responsible for all matters under this Act in relation to the business prior to its disposal, up to the time of its disposal, until such time as the requirements of this Act have been properly complied with.

22. Where in the opinion of the Commissioner :-

(a) any person is a taxable person under paragraph 1 or paragraph 2 and that person has failed to apply for registration in the prescribed manner, the Commissioner may register that person forthwith; or

(b) any taxable person has failed to notify cessation of trading under paragraph 15, the Commissioner may deregister that person forthwith and require that person to pay the tax due and payable on supplies made and on stocks of materials and other goods on which tax has not been paid or on which tax has been credited as deductible input tax.