



SPECIAL ISSUE

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Kenya Gazette Supplement No. 142

19th August, 2015

(Legislative Supplement No. 60)

LEGAL NOTICE NO. 165

THE INCOME TAX ACT

(Cap. 470)

EXEMPTION

IN EXERCISE of the powers conferred by section 13 (2) of the Income Tax Act, in order to attract more investments in the energy sector for the purpose of lowering the cost of energy, as may be provided for under any Power Purchase Agreement, the Cabinet Secretary for the National Treasury directs that the payment that shall be made to a non-resident for services rendered under a Power Purchase Agreement shall be exempt from tax.

Made on the 17th August, 2015.

HENRY ROTICH,
Cabinet Secretary for the National Treasury.

Paper Laid
By Hon. A. Duale, Com.
on Wed. 07.10.2015
HW