



# THE OFFICIAL GAZETTE

## OF THE COLONY AND PROTECTORATE OF KENYA

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GOVERNMENT NOTICE No 1189

The Governor in Council has approved of the following Bill being introduced into the Legislative Council

J H BUTTER,  
*Acting Clerk to the Legislative Council*

**A BILL ENTITLED**  
**AN ORDINANCE TO AMEND THE INCOME TAX**  
**ORDINANCE**

ENACTED by the Governor of the Colony of Kenya,  
with the advice and consent of the Legislative Council  
thereof, as follows —

1. (1) This Ordinance may be cited as the Income Tax (Amendment) (No 3) Ordinance, 1951, and shall be read and construed as one with the Income Tax Ordinance, hereinafter referred to as the principal Ordinance

5 (2) This Ordinance shall apply to assessments for the year of assessment commencing on the 1st January, 1952, and each subsequent year of assessment

2. Paragraph (b) of sub-section (1) of section 24 of the principal Ordinance is amended in the following respects—

10 (a) by substituting for the words “eighty pounds” and “forty pounds” the words “one hundred and twenty pounds” and “sixty pounds” respectively,

(b) by substituting for the words “fifty pounds” in paragraph (ii) of the proviso the words “seventy-five pounds”

Amendment of section 24 of the principal Ordinance

## MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to increase by fifty per cent the existing child's and children's education allowances.

No additional expenditure of public money will be incurred if this Bill becomes law, but some loss of revenue amounting approximately to forty thousand pounds will result

Nairobi,  
24th October, 1951

JOHN WHYATT,  
*Attorney General*

## GOVERNMENT NOTICE No 1190

The Governor in Council has approved of the following Bill being introduced into the Legislative Council

J H BUTTER,  
*Acting Clerk to the Legislative Council*

**A BILL ENTITLED**  
**AN ORDINANCE TO AMEND THE CUSTOMS TARIFF**  
**ORDINANCE**

ENACTED by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof, as follows —

Short title

Cap 262

Amendment of  
the Schedule to  
the principal  
Ordinance

1. (1) This Ordinance may be cited as the Customs Tariff (Amendment) (No 2) Ordinance, 1951, and shall be read and construed as one with the Customs Tariff Ordinance, hereinafter referred to as the principal Ordinance

(2) This Ordinance shall be deemed to have come into operation on 31st October, 1951

2. There shall be substituted for items 11, 25, 27, 34, and 105 of the Schedule to the principal Ordinance the items in the Schedule to this Ordinance

## SCHEDULE

<i>Item</i>	<i>Article</i>	<i>Duty</i>	<i>Sh</i>	<i>cts</i>
11	Foods—			
	(a) Specially prepared for infants, <i>n e e</i> , but not including Ovaltine, Virol, Roboleine and similar tonic foods	<i>Ad valorem</i> 10%		
	(b) Tonic and similar foods, <i>e g</i> , Ovaltine, Virol, Roboleine and similar preparations, not being medicines	<i>Ad valorem</i> 20%		
	(c) Cod liver and other fish oils either alone or mixed with malt extract or fruit juices	Free		
	(d) Human milk substitutes, admitted as such by the Commissioner	Free		
25	Ale, beer, cider, perry and stout, all kinds, of a strength exceeding 3 per cent of proof spirit	Per imperial gallon	7	50
27	Spirits—			
	(a) Perfumed	Per imperial gallon (or 60% <i>ad valorem</i> whichever is the greater)	120	00
	(b) Liqueurs, cordials and mixed potable spirits, exceeding 3 per cent of proof spirit	Per imperial gallon	66	00
	(c) Other potable spirits exceeding 3 per cent of proof spirit, <i>e g</i> brandy, whisky, rum, gin, geneva, and rectified spirit, <i>n e e</i> ( <i>Note</i> —No allowance wil be made for underproof in excess of 12½ per cent)	Per proof gallon	105	00
	(d) Methylated and denatured spirits, not potable, and not including power alcohol	Per imperial gallon	2	20
	(e) Power alcohol, not potable	Per imperial gallon	60	
	(f) Toilet preparations, essences and tinctures, <i>n e e</i> , containing over 3 per cent of proof spirit, but not including tooth washes and dentifrices	<i>Ad valorem</i> 60%		

## SCHEDULE—(Contd.)

Item	Article	Duty	Sh cts
	(g) Wood naphtha, pyridine and similar denaturants	Free	
	(h) Spirituous tooth washes and dentifrices	<i>Ad valorem</i> 40%	
	(i) Rectified spirits which the Commissioner of Customs is satisfied are imported solely for use in laboratories or for the compounding of drugs and medicines	Free	
34	Tobacco, unmanufactured	Per pound	13 50
105	Soap, n.e.e., soap powders and extracts	Per 100 pounds (or 20% <i>ad valorem</i> , whichever is greater)	5 00

## MEMORANDUM OF OBJECTS AND REASONS

The principal object of this Bill is to increase the revenue to meet the Colony's increased recurrent expenditure. Opportunity has also been taken to amend Item 11 of the Tariff in order to admit duty free human milk substitutes and to reduce the duty payable under Item 105 on soap, soap powders and extracts from Sh 10 per 100 lb or 40 per cent *ad valorem*, whichever is greater, to Sh 5 or 20 per cent *ad valorem*.

No additional expenditure of public money will be incurred if the provisions of this Bill become law.

Nairobi,  
24th October, 1951

JOHN WHYATT,  
*Attorney General*

GOVERNMENT NOTICE No 1191

The Governor in Council has approved of the following Bill being introduced into the Legislative Council

J H BUTTER,  
*Acting Clerk to the Legislative Council*

**A BILL ENTITLED**  
**AN ORDINANCE TO AMEND THE BEER ORDINANCE**

ENACTED by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof, as follows —

Short title  
and  
commencement  
Cap 267

1. (1) This Ordinance may be cited as the Beer (Amendment) Ordinance, 1951, and shall be read and construed as one with the Beer Ordinance hereinafter referred to as the principal Ordinance

(2) This Ordinance shall be deemed to have come into operation on the 31st October, 1951

Amendment of  
section 4 of  
the principal  
Ordinance

2. Section 4 of the principal Ordinance is amended by substituting the words "one hundred and eighty" for the words "one hundred and twenty"

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**MEMORANDUM OF OBJECTS AND REASONS**

The object of this Bill is to provide for increased revenue to meet the Colony's increased recurrent expenditure

No additional expenditure of public money will be incurred if the provisions of this Bill become law

Nairobi,  
24th October, 1951

JOHN WHYATT  
*Attorney General*