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GOVERNMENT NOTICE NO 586

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

A W PURVIS,
Clerk of the Legislative Council

**A BILL ENTITLED
AN ORDINANCE TO AMEND THE EXCISE TARIFF
ORDINANCE, 1954**

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

Short title

1. This Ordinance may be cited as the Excise Tariff (Amendment) Ordinance 1955

Amendment of
First Schedule
to Ordinance
No 5 of 1954

2. The First Schedule to the Excise Tariff Ordinance, 1954, is amended by substituting for items 3 and 4 thereof the following—

5

Item	Goods		Rate of Duty
3	Cigarettes, cigars, cheroots and cigarillos	Per pound	<i>Sh</i> <i>cts</i> 11 00
4	Manufactured tobacco, other than tobacco made up by the grower without the use of machinery ready for smoking in tobacco pipes	Per pound	11 00

MEMORANDUM OF OBJECTS AND REASONS

This Bill amends the First Schedule to the Excise Tariff Ordinance, 1954, so as to increase the amount of excise duty in respect of certain items

No additional expenditure of public moneys will be incurred if this Bill is enacted

Nairobi,
21st April 1955

E N GRIFFITH-JONES,
Acting Attorney General

GOVERNMENT NOTICE No 587

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

A W PURVIS,
Clerk of the Legislative Council

**A BILL ENTITLED
AN ORDINANCE TO AMEND THE STAMP
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 Stamp (Amendment) Ordinance 1955, and shall be read and construed as one with the Stamp Ordinance, hereinafter referred to as the principal Ordinance

Short title and commencement
Cap 259

5 (2) This Ordinance shall come into operation on the 1st day of July, 1955

2 The principal Ordinance is amended by inserting therein, immediately after section 10 thereof, the following new section —

Insertion of new section 10A in the principal Ordinance

10 Cheques drawn on forms supplied by banks authorized in that behalf need not
15 bear a stamp

10A (1) The Minister for Finance may, by order, authorize any banker to compound for the payment of duty on unstamped cheques on the following conditions—

- (a) that the said cheques be drawn and issued on forms to be supplied or adopted by the said banker,
- (b) that the said banker do levy upon or charge to the person to whom such cheques are issued the stamp duty mentioned in the First Schedule to this Ordinance,
- 20 (c) that the said banker do pay on the 1st day of January and the 1st day of July in each year to the Senior Collector of Stamp Duties the amount due and collected thereon as duties on such unstamped cheques,
- 25 (d) that the said banker do deposit with the Senior Collector of Stamp Duties, as security for the due payment of any moneys payable under paragraph (c) of this sub-section, such sum (if any) as the said Minister may direct
- 30

35 (2) Cheques drawn and issued on forms supplied or adopted by such bank in accordance with this section shall be deemed to be duly stamped

3. The principal Ordinance is amended by inserting therein, immediately after section 32 thereof the following new section —

Insertion of new section 32A in the principal Ordinance

40 Certain agreements to be chargeable with conveyance duty

45 32A (1) Any agreement or memorandum of an agreement for the sale of any equitable estate or interest in any property whatsoever, or for the sale of any estate or interest in any property (except lands, tenements hereditaments or other property locally situate out of the Colony, or goods, wares or merchandise, or shares or marketable securities, or any ship or vessel, or part interest, share or property of or in any ship or vessel) shall be charged

with the same *ad valorem* duty, to be paid by the purchaser, as if it were an actual conveyance assignment or transfer on sale of the estate, interest or property agreed to be sold

(2) Where the purchaser has paid the said *ad valorem* duty and before having obtained a conveyance assignment or transfer of the property enters into an agreement for the sale of the same, the agreement shall be charged, if the consideration for that sale is in excess of the consideration for the original sale, with the *ad valorem* duty payable in respect of such excess consideration, and in any other case with the fixed duty of one shilling

(3) Where duty has been duly paid in conformity with the foregoing provisions, the conveyance, assignment or transfer made to the purchaser or sub-purchaser or any other person on his behalf or by his direction, shall not be chargeable with any duty, and the Collector of Stamp Duties upon application shall denote the payment of the *ad valorem* duty upon the conveyance, assignment or transfer

(4) Where any such agreement is stamped with the fixed duty of one shilling, the agreement shall be regarded as duly stamped for the mere purpose of proceedings to enforce specific performance or recover damages for the breach thereof

(5) (a) Where any such agreement is stamped with the said fixed duty, and a conveyance, assignment or transfer made in conformity with the agreement is presented to the Collector of Stamp Duties for stamping with the *ad valorem* duty chargeable thereon within the period of six months after the first execution of the agreement or within such longer period as the Collector of Stamp Duties may think reasonable in the circumstances of the case, the conveyance assignment or transfer shall be stamped accordingly and the same and the said agreement shall be deemed to be duly stamped

(b) Nothing in this sub-section shall alter or affect the provisions as to the stamping of a conveyance assignment or transfer after the execution thereof

(6) The *ad valorem* duty paid upon any such agreement shall be returned by the Collector of Stamp Duties in case the agreement be afterwards rescinded or annulled in writing

Amendments
of First Schedule
to the
principal
Ordinance

4. The First Schedule to the principal Ordinance is amended—

- (a) by substituting the amounts shown in the third column of the Schedule to this Ordinance for the amounts shown in the second column of the said Schedule in respect of the terms of the said First Schedule specified in the first column of the said Schedule, and
- (b) by deleting paragraph (iii) of the "EXEMPTIONS" in respect of paragraph (e) of Item 62 of the said First Schedule

SCHEDULE
(Section 4 (a))

COLUMN 1 <i>Item of First Schedule to the Principal Ordinance</i>	COLUMN 2 <i>Present Stamp Duty</i>	COLUMN 3 <i>New Stamp Duty</i>
9	Sh 50	Sh 60
21	Cts 20	Cts 30
39 (a)	Sh 30	Sh 40
(b)	Sh 80	Sh 100
45A (b)	Sh 20	Sh 40

MEMORANDUM OF OBJECTS AND REASONS

This Bill amends the Stamp Ordinance first (by *clause 2*) to provide that the stamp duty on cheques may be compounded, secondly (by *clause 3*) to provide that certain agreements for the sale of property shall be chargeable with stamp duty as if they were conveyances, assignments or transfers of that property, and finally (by *clause 4*) to increase certain existing stamp duties

No additional expenditure of public money will be involved if this Bill is enacted

Nairobi,
21st April, 1955

E N GRIFFITH-JONES,
Acting Attorney General

GOVERNMENT NOTICE No 588

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

A W PURVIS,
Clerk of the Legislative Council

**A BILL ENTITLED
AN ORDINANCE TO AMEND THE CUSTOMS TARIFF
ORDINANCE, 1954**

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

Short title

1. This Ordinance may be cited as the Customs Tariff (Amendment) Ordinance, 1955

Amendment of
First Schedule
to Ordinance
No 44 of 1954

2. The First Schedule to the Customs Tariff Ordinance, 1954, is amended—

(a) by substituting for item 37 thereof the following— 5

Item No	Article	Import Duty	Suspended Duty
37	Tobacco, unmanufactured	Per lb Sh 14/50	

(b) by substituting for item 41 thereof the following—

Item No	Article	Import Duty	Suspended Duty
41	Apparel and blankets— (a) Blankets (b) Boots and shoes of which the soles are made of rubber and the uppers wholly or partly of canvas and leather (c) Cardigans, jerseys, pullovers, jumpers, slip-overs, undervests and singlets (d) Shirts (e) Socks and stockings	Each cents 50 (or 11% <i>ad valorem</i> whichever is the greater) Per pair, cents 60 (or 20% <i>ad valorem</i> , whichever is the greater) <i>Ad valorem</i> , 20% Each cents 75 (or 20% <i>ad valorem</i> , whichever is the greater) Each pair cents 25 (or 20% <i>ad valorem</i> , whichever is the greater)	

(c) by substituting for item 42 thereof the following—

Item No	Article	Import Duty	Suspended Duty
42	Coconut and fibre matting in the roll, not being mats or floor coverings	<i>Ad valorem</i> , 22%	

(d) by substituting for item 43 thereof the following—

Item No	Article	Import Duty	Suspended Duty
43	Piece goods— (a) Cotton, grey and unbleached, n e s (b) Khaki drill, admitted as such by the Commissioner (c) Other (including scarves, shukas, chadders, khangas, bedspreads and the like (i) Made of cotton or admixtures of cotton with other material, n e s (ii) Made of silk or of material containing silk (iii) Made of artificial silk or synthetic fibres or of materials containing artificial silk or synthetic fibres	Per square yard cents 12 (or 20% <i>ad valorem</i> , whichever is the greater) Per square yard cents 20 (or 20% <i>ad valorem</i> , whichever is the greater) Per square yard, cents 20 (or 20% <i>ad valorem</i> , whichever is the greater) Per square yard, Sh 1 (or 40% <i>ad valorem</i> , whichever is the greater) Per square yard, cents 20 (or 20% <i>ad valorem</i> , whichever is the greater)	

(e) by substituting for item 89 thereof the following—

Item No	Article	Import Duty	Suspended Duty
89	Glass— (a) Illuminated windows, imported by or for presentation to any religious body (b) Polished plate, not silvered or bevelled (c) Sheet, n e s (d) Other, excluding glass wool and glass fibres and manufactures thereof	Free Per square foot, cents 30 Per 100 square feet, Sh 2 <i>Ad valorem</i> , 20%	

(f) by substituting for item 100 thereof the following—

Item No	Article	Import Duty	Suspended Duty
100	(a) Aviation spirit and similar fuels and kerosene and power paraffin imported for use in aircraft engines (b) Motor spirit and products ordinarily used as such, benzine, benzoline, naphtha (non-potable), n e s, gasoline, petrol and petroleum, shale and coal tar spirit generally, but not including kerosene or power paraffin	Free Per imperial gallon at 62° F, cents 75	

(g) by substituting for item 103 thereof the following—

Item No	Article	Import Duty	Suspended Duty
103	Oils, mineral— (a) Crude or residual oil, not being illuminating oil (b) Kerosene and power paraffin, n e s	Free Per imperial gallon at 62°F, cents 20	

(h) by substituting for item 128 thereof the following—

Item No	Article	Import Duty	Suspended Duty
128	Tyres and tubes of rubber or of a substitute for rubber not attached to wheels of vehicles— (1) Tyres (a) For use on lorries, trucks, vans, passenger-carrying vehicles, cycles, motor-cycles, side-cars and trailers and other non-self-propelled vehicles (i) Pneumatic, including the weight of the immediate wrapper (ii) Solid, complete or in lengths or in the piece (b) Other tyres, solid or pneumatic (2) Tubes — (a) For use on lorries, trucks, vans, passenger-carrying vehicles, motor-cycles, side-cars and trailers and other non-self-propelled vehicles (b) For use on pedal cycles (c) Other tubes	 Per lb, cents 90 Per lb, cents 30 Free Per lb, cents 90 Per lb, cents 90 Free	

MEMORANDUM OF OBJECTS AND REASONS

This Bill amends the First Schedule to the Customs Tariff Ordinance, 1954, so as to increase the amount of customs duty in respect of a number of items

No additional expenditure of public moneys will be incurred if this Bill is enacted

Nairobi,
21st April 1955

E N GRIFFITH-JONES,
Acting Attorney General