

**SPECIAL ISSUE**

2025

Kenya Gazette Supplement No. 49

12th April, 2016

(Legislative Supplement No. 33)

CORRIGENDUM

Legal Notice No. 42 of 2015, on page 1675—

*Amend* the phrase “Short title and commencement” to *read* “Short title”.

---

LEGAL NOTICE NO. 60

THE INCOME TAX ACT

(Cap. 480)

EXEMPTION

IN EXERCISE of the powers conferred by section 106 (1) of the Stamp Duty Act, the Cabinet Secretary for the National Treasury, on the recommendation of the Cabinet Secretary for Land, Housing and Urban Development, directs that the initial nominal share capital of a company registered or to be registered with limited liability shall be exempt from the *ad valorem* stamp duty charged under section 39 of the Act.

Dated the 11th April, 2016.

HENRY ROTICH,  
*Cabinet Secretary for the National Treasury.*

---

LEGAL NOTICE NO. 61

THE COMPANIES ACT

(No. 17 of 2015)

IN EXERCISE of the powers conferred by section 1022 of the Companies Act, 2015, the Attorney-General makes the following Regulations:—

THE COMPANIES (GENERAL) (AMENDMENT) (NO. 3)  
REGULATIONS, 2016

1. These Regulations may be cited as the Companies (General) (Amendment) (No. 3) Regulations, 2016.

2. The Ninth Schedule of the Companies (General) Regulations, 2015, is amended by deleting Part I and substituting therefor the following new Part: L.N. 239/2015.

## PART I

FEES PAYABLE IN RELATION TO LIMITED OR UNLIMITED  
COMPANY HAVING SHARE CAPITAL

COLUMN 1	COLUMN 2	COLUMN 3
<i>Item No.</i>	<i>Matter</i>	<i>Fee (KSh.)</i>
1	For registration of a company under sections 17 and 18 of the Act	10,000
2	For registration of a conversion of a company under sections 70, 77, 82, 85 or 89 of the Act	5,000

Made on the 1st April, 2016.

GITHU MUIGAI,  
*Attorney-General.*