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SPECIAL ISSUE

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Kenya Gazette Supplement No. 54

12th April, 2013

(Legislative Supplement No. 23)

LEGAL NOTICE NO. 62

THE INCOME TAX ACT

(Cap. 470)

LOAN INTEREST PAYABLE TO THE SHAREHOLDERS OF TELKOM KENYA LIMITED

EXEMPTION

IN EXERCISE of the powers conferred by section 13 (2) of the Income Tax, the Minister for Finance directs that interest payable or accrued on loans owed to Messrs. France Telecom S.A. and its subsidiaries and the Government of Kenya for the year ending 31st December, 2012 shall be exempt from tax

Dated the 19th March, 2013.

NJERU GITHAE, Minister for Finance.