

**SPECIAL ISSUE**

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REPUBLIC OF KENYA

***KENYA GAZETTE SUPPLEMENT***

**NATIONAL ASSEMBLY BILLS, 2019**

**NAIROBI, 1st March, 2019**

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**THE INDUSTRIAL TRAINING (AMENDMENT)  
BILL, 2019**

**A Bill for**

**AN ACT of Parliament to amend the Industrial Training Act.**

**ENACTED** by the Parliament of Kenya, as follows —

**1.** This Act may be cited as the Industrial Training (Amendment) Act, 2019. Short title.

**2.** The Industrial Training Act hereinafter referred to as “the principal Act” is amended in section 3A by deleting paragraph (b). Amendment of section 3A of Cap. 237.

**3.** The principal Act is amended by deleting section 5B and substituting therefor the following new section — Deletion of section 5B of Cap. 237.

Training levies.

**5B.** (1) The Commissioner-General of the body responsible for the assessment and collection of revenue shall be responsible for collecting training levies from employers.

No.2 of 1995.  
Cap. 470.

(2) For purposes of this Act, the Commissioner-General shall have all the powers conferred on the Commissioner-General by the Kenya Revenue Authority Act and Income Tax Act.

(3) An employer shall pay the training levy to the Commissioner-General at the time when an employee’s salary is payable and shall be remitted to the Commissioner-General not later than the fifth day of the month following the month in which the levy becomes due.

(4) The training levy collected under this section shall be paid into the Training Levy Fund.

(5) A training levy shall be charged every month at one hundred shillings per employee.

(6) A training levy shall not be deducted from the emoluments of an employee.

Cap. 470.  
No.2 of 1995.

(7) Subject to the provisions of this Act, the Income Tax Act and the Kenya Revenue Authority Act shall apply in this Act including in respect of—

- (a) the payment and recovery of the levies and penalties;
- (b) assessment of levy payable;
- (c) filing of returns;
- (d) the furnishing of information and production of documents; and
- (e) keeping of records.

4. Section 5C of the principal Act is amended by—

Amendment of  
section 5C of Cap.  
237.

- (a) deleting the marginal note and substituting therefor the following new marginal note—

“Distribution of training levies”.

- (b) deleting sub-section (1A);
- (c) deleting sub-section (2) and substituting therefor the following new sub-section—

“(2) The Director-General, acting on the advice of the Board, shall make payments out of the Fund not later than the fifteenth day of each month as follows—

- (a) sixty percent of the training levies collected shall be used for the reimbursement of employers for the training costs incurred including costs and wages of apprentices, interns or indentured learners while attending training courses or industrial attachment;
- (b) twenty percent of the training levies collected shall be used for funding the establishment and operation of technical and vocational education and training institutions established across the country;
- (c) ten percent of the training levies collected shall pursuant to section 12(1)(e) of the Higher Education Loans Board Act be allocated and

disbursed to the Higher Education Loans Management Board for purposes of funding the training of students in technical and vocational education and training institutions;

No. 3 of 1995.

- (d) ten percent of the training levies collected shall be used for such other expenditure related to training as may be approved by the Board.

**5.** Part II of the First Schedule to the Kenya Revenue Authority Act is amended by inserting the following new paragraph immediately after paragraph 10—

Amendment of the  
First Schedule to  
No.2 of 1995.

(10A) The Industrial Training Act (Cap. 237.)