

# THE STAMP DUTY ACT

(Cap. 480)

**IN EXERCISE** of the powers conferred by section 119 of the Stamp Duty Act, the Cabinet Secretary for Treasury and National Planning, makes the following Regulations—

## Stamp Duty (Amendment) Regulations, 2020

Citation

1. These Regulations may be cited as the Stamp Duty (Amendment) Regulations, 2020.

Amendment of the Stamp Duty Regulations, 1958.

2. The Stamp Duty Regulations, 1958, hereinafter referred to as the "principal Regulations" is amended by inserting the following new Regulation immediately after Regulation 1—

**1A.** In these Regulations, unless the context otherwise Requires—  
“Act” means the Stamp Duty Act;

“certificate” includes physical and electronic form;

“electronic” has the same meaning assigned to it under the Kenya Information and Communication Act;

“electronic form” has the same meaning assigned to it under the Kenya Information and Communication Act;

“instrument” has the meaning assigned to it under the Land Registration Act;

“notice” includes physical and electronic form; and

“system” means the National Land Information System.

Amendment of Regulation 2.

3. The Principal Regulations is amended by deleting Regulation 2 and substituting therefor the following new Regulation—

2. The stamp duty with which any instrument specified in the First and Fourth Schedules is chargeable may be paid and denoted by an adhesive revenue stamp affixed, or (subject to the provisions of Regulation 3) by means of a revenue stamp impressed by a franking machine, by electronic means, on the instrument; but save as aforesaid, the stamp duty with which instruments are chargeable shall be paid by electronic means or bankers cheque and denoted by an embossed stamp

which shall be embossed manually or by electronic means on the instrument under the direction of a collector in such manner as he or she may require.

Amendment of Regulation 5.

4. The Principal Regulations is amended is amended in Regulation 5 by inserting the following new sub-Regulation immediately after sub-Regulation (9)—

(10). The execution of instruments, issuance of notices, applications, transfer of stocks, shares or marketable securities under these Regulations, shall be made electronically through the system.

Amendment of the Principal Regulations.

5. The Principal Regulations is amended by inserting the following new Regulations immediately after Regulation 12.

**13. Modification of forms**

For purposes of enabling electronic transactions, the forms prescribed under these Regulations may be used with the necessary modifications.

**14. Notices.**

A notice under these Regulations may be served electronically through email, mobile text message, by registered post or any other means through the address set out in the instrument submitted for stamp duty adjudication.

Made on the.....2020

**UKUR YATANI**  
*Cabinet Secretary for National Treasury and Planning*