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**THE STAMP DUTY REGULATIONS**

NO. 368 OF 1958

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Kenya

Stamp Duty Act

## The Stamp Duty Regulations

Legal Notice 368 of 1958

Legislation as at 31 December 2022

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# STAMP DUTY ACT

## THE STAMP DUTY REGULATIONS

### LEGAL NOTICE 368 OF 1958

Published in Kenya Gazette Vol. LX—No. 40 on 26 August 1958

**Commenced on 1 October 1958**

[Amended by [Stamp Duty \(Amendment\) Regulations, 1958 \(Legal Notice 471 of 1958\)](#) on 1 January 1959]  
[Amended by [Stamp Duty \(Amendment\) Regulations, 1959 \(Legal Notice 159 of 1959\)](#) on 21 April 1959]  
[Amended by [Stamp Duty \(Amendment\) Regulations, 1967 \(Legal Notice 239 of 1967\)](#) on 24 November 1967]  
[Amended by [Stamp Duty \(Amendment\) Regulations, 1993 \(Legal Notice 18 of 1993\)](#) on 5 February 1993]  
[Amended by [Stamp Duty \(Amendment\) Regulations, 2009 \(Legal Notice 96 of 2009\)](#) on 12 June 2009]  
[Amended by [Stamp Duty \(Amendment\) Regulations, 2020 \(Legal Notice 152 of 2020\)](#) on 14 August 2020]  
[Revised by [24th Annual Supplement \(Legal Notice 221 of 2023\)](#) on 31 December 2022]

#### 1. Citation

These Regulations may be cited as the Stamp Duty Regulations.

#### 1A. Interpretation

In these Regulations, unless the context otherwise requires—

"certificate" includes a certificate in electronic form;

"electronic" has the same meaning assigned to it in section 2 of the Kenya Information and Communications Act (Cap. 411A);

"electronic form" has the same meaning assigned to it in section 2 of the Kenya Information and Communications Act (Cap. 411A);

"instrument" has the same meaning assigned to it in section 2 of the Land Registration Act (Cap. 300);

"notice" includes a notice in electronic form; and

"System" means the National Land Information System established under section 6(h) of the Land Act (Cap. 280).

[L.N. 152/2020, r. 2.]

#### 2. Payment of stamp duty

- (1) The stamp duty payable on any instrument specified in the First and Fourth Schedules may be paid and denoted by an adhesive revenue stamp affixed on the instrument or, subject to the provisions of regulation 3, by means of a revenue stamp impressed by a franking machine or by electronic means.
- (2) The stamp duty chargeable on instruments under paragraph (1) shall be paid by electronic means or banker's 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 the collector may require.

[L.N. 152/2020, r. 3.]

## 2A. Unstamped receipts

- (1) Notwithstanding anything contained in regulation 2, the Senior Collector of Stamp Duties may enter into an agreement with a banker for the composition of the stamp duty on unstamped receipts in respect of withdrawals from savings bank accounts on the following conditions—
  - (a) that the receipts shall be given on forms to be supplied or adopted by the banker;
  - (b) that the banker shall levy upon or charge to the person by whom the receipts are given the stamp duty mentioned in the Schedule to the Act;
  - (c) that the banker shall pay on or before the last day of each month to the Senior Collector of Stamp Duties the amount due and collected as duties on the unstamped receipts given during the immediately preceding month, and shall render with each payment an account in such form as the Senior Collector of Stamp Duties may require;
  - (d) that the banker shall deposit with the Senior Collector of Stamp Duties, as security for the due payment of any moneys payable under paragraph (c), such sum (if any) as the Senior Collector of Stamp Duties may direct.
- (2) Receipts given on forms supplied or adopted by a banker in accordance with this regulation shall be deemed to be duly stamped.

[L.N. 239/1967.]

## 3. Revenue franking machines

- (1) The Senior Collector of Stamp duties may, by licence under his hand, authorize any person to impress revenue stamps on any instrument specified in the First Schedule by means of a revenue franking machine.
- (2) A licence issued under this regulation shall be subject to such conditions as the Senior Collector of Stamp Duties may impose.
- (3) An impression indicating the payment of duty made by a revenue franking machine used under a licence under this regulation shall contain the true date of the making of the impression.
- (4) The franking of any instrument specified in the First Schedule by any duly authorized person as provided for in this regulation, if done in accordance with the terms of this regulation and of the licence, shall have the same effect as cancelling an adhesive revenue stamp on the date and to the value indicated by the franking.
- (5) Any person, other than a person to whom a licence has been issued under this regulation, who impresses or causes to be impressed a revenue stamp on any instrument, and any person, being a person to whom a licence has been issued, who fails to comply with any condition of the licence, shall be guilty of an offence and liable to a fine not exceeding two thousand shillings.

## 4. Denoting stamps

All instruments which are required to be denoted under section 16 of the Act shall be so denoted by having affixed thereto or impressed thereon, in addition to the proper stamp or stamps, a particular stamp, on which a collector shall denote the amount of the duty paid in respect of the principal instrument.

## 5. Adjudication of stamp duty

- (1) An executed instrument, the adjudication of which is desired under either section 17 or subsection (3) of section 52 of the Act, shall be submitted to the collector, and in all cases a plain copy of the instrument shall accompany the original instrument.

- (2) Where a number of transfers of stocks, shares or marketable securities between the same parties are presented for adjudication, then, notwithstanding the provisions of paragraph (1), a copy of one transfer may be furnished and a list of the others, showing for each the consideration and the number and description of the shares or securities or the amount and description of the stock.
- (3) An application for adjudication shall be in Form A in the Second Schedule to these Regulations, and if made under section 17 of the Act shall be accompanied by the fee therein specified.
- (4) Copies supplied with the application will not be returned.
- (5) The collector may require such further information to be given to him as he may deem necessary in any particular case.
- (6) When the duty has been assessed, a notice of provisional assessment shall be sent to the applicant, who, if he agrees to the amount, shall pay the duty in the manner directed by the notice.
- (7) The instrument shall then be stamped with the duty assessed and with the adjudication stamp, and shall be returned to the applicant.
- (8) If the collector considers that the instrument is already duly stamped, or is not liable to any duty, he shall cause the adjudication stamp to be impressed and shall return the instrument to the applicant.
- (9) If the applicant dissents from the proposed assessment, he may submit to the collector a statement of his reasons for dissenting and his view of the basis upon which the instrument should be stamped.
- (10) The submission of instruments, issuance of notices, applications, transfer of stocks shares or marketable securities under these Regulations shall be made electronically through the System.

[L.N. 152/2020, r. 4.]

## **6. Certificates of time**

An instrument first executed at any place out of Kenya shall bear a certificate endorsed on the face thereof, signed by the person presenting it, in the following form—

"Certified that this instrument was first received in Kenya on the ..... day of .....,  
20 ....."

## **7. Stamping out of time**

An instrument presented for stamping by leave under section 20 of the Act shall be accompanied by an application in Form B in the Second Schedule to these Regulations.

## **8. Contracts chargeable as conveyances on sale**

An instrument chargeable with duty under section 49 of the Act or as an instrument of dissolution of partnership shall be accompanied by a statutory declaration as to the apportionment of consideration in Form C in the Second Schedule to these Regulations.

## **9. Marketable securities**

A transfer of a marketable security not quoted on any stock exchange shall be accompanied by a certificate of value in Form D in the Second Schedule to these Regulations.

**10. Certificate on unstamping instrument**

Where an instrument being a security for the payment or repayment of an unlimited amount of money has been stamped *ad valorem* and is later presented for payment of further *ad valorem* duty in accordance with section 70 of the Act, there shall at the same time be lodged a certificate in the following form—

I certify that the amount at any time owing by ..... to .....

(a) did not exceed £ ..... until the ..... day of ..... 20 .....

(b) has not at any time exceeded the sum of £ .....

and I request that further stamp duty may be impressed on the instrument on the ..... day of ..... 20 ....., to .....cover a total advance of £ .....

\*..... Signature

..... Address

....., 20 ..... Date .....

The Collector of Stamp Duties, Nairobi/Mombasa.

\*To be signed by the mortgagee or by the manager of the bank making the advance.

(a) If the amount has not yet been exceeded cancel these words.

(b) If the advance has already been exceeded cancel these words.

**11. Procedure for obtainable allowance for spoiled and misused stamps**

- (1) The owner of spoiled or misused stamps, namely, the person for whose use and business the stamps were purchased, shall apply in writing in Form E in the Second Schedule to these Regulations within the appropriate period set out in Part V of the Act.
- (2) The spoiled instrument shall be surrendered to the collector for destruction or for disposal in such manner as he may direct.
- (3) In all cases of bills of exchange signed by both drawer and acceptor and in cases where signed cheques, receipts, promissory notes, bills at sight or on demand, and accepted bills have been out of the possession of the signers, allowance shall be made upon production of duly stamped and completed substituted instruments correcting some error or omission in the spoiled instruments.
- (4) Spoiled instruments shall be presented in a complete state without mutilation.
- (5) No refund shall be made in respect of stamps which have been cut or otherwise removed from material.

[L.N. 159/1959.]

**12. No allowance for spoiled stamps in certain cases**

No allowance shall be made for any spoiled adhesive revenue stamp representing a fee paid in pursuance of the provisions of any Act specified in the Third Schedule to these Regulations or of any rules or regulations made under any such Act, being a fee collected by means of stamp affixed to any form prescribed by any such Act, rules or regulations.

**13. Forms may be modified for electronic transactions**

The forms prescribed by these Regulations may, with the necessary modifications, be used for electronic transactions.

[L.N. 152/2020, r. 5.]

**14. Notices may be served electronically**

A notice under these Regulations may be served by registered post or through electronic means including electronic mail and Short Message Service at the address set out in the instrument which was submitted for stamp duty adjudication.

[L.N. 152/2020, r. 5.]

**FIRST SCHEDULE****INSTRUMENTS UPON WHICH STAMP DUTY MAY BE PAID AND  
DENOTED BY MEANS OF ADHESIVE REVENUE STAMPS OR  
REVENUE STAMPS IMPRESSED BY A FRANKING MACHINE.**

[r. 2, L.N. 96/2009, r. 2.]

- Agreement or any Memorandum of an Agreement under hand only and chargeable with duty of Sh. 1.
- Bill of exchange payable on demand or at sight or on presentation or within three days after date or sight.
- Bill of Exchange and Promissory Note, if drawn out of Kenya.
- Bond, etc., chargeable with duty not exceeding Sh. 10.
- Cancellation, Instrument of.
- Cheque.
- Contract Note.
- Copy or Extract.
- Duplicate or Counterpart.
- Instrument registrable under the Chattels Transfer Act (Cap. 28).
- Lease for a term of one year or less granted under the Trust Land Act (Cap. 288).
- Letter of Credit.
- Letter of Guarantee.
- Letter of Indemnity.
- Policy of Insurance, except any policy chargeable with duty as an annuity.
- Receipt.
- Instruments registrable under, or drawn and executed under the provisions of the Companies Act (Cap. 486).



**SECOND SCHEDULE**

**FORMS**

**FORM A**

(Reg. 5)

To: The Collector of Stamp Duties,  
P.O. Box 30089, Nairobi. or  
P. O. Box 80053, Mombasa.

APPLICATION FOR ADJUDICATION OF STAMP DUTY

I hereby apply for the adjudication of the stamp duty payable on the under-mentioned instrument(s), a plain copy of which is enclosed (together with the fee of Sh. 100\*):-

<i>Date</i>	<i>Description of Instrument</i>	<i>Parties</i>
-------------	----------------------------------	----------------

2. I certify that, except as set forth in the attached memorandum, all the facts and circumstances affecting the liability of the instrument(s) to duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein in pursuance of the provisions of section 10 of the Act.

Date .....

Signature .....

Name in block capitals .....

.....

Address .....

Note.- The nature of the further information usually required is set out in the following pages and must be given where appropriate.

\* Delete if application is made under section 52(3) of the Act.

AGREEMENT FOR SALE

Where applicable, complete Form C in the Second Schedule to the Stamp Duty Regulations.

CONVEYANCE ON SALE

Where the property is sold subject to a mortgage.

State the amount owing for principal (and interest, if any, if the purchaser undertakes payment thereof) at the date of the conveyance.

Generally, if property is sold subject to, or in consideration of, the taking over or release of any debt or pecuniary liability.

State the amount thereof.

CONVEYANCE OR TRANSFER (INCLUDING SETTLEMENT, DECLARATION OF TRUST, ETC.) OPERATING AS A VOLUNTARY DISPOSITION *INTER VIVOS*

Where the subject matter is land.

Furnish a full description of the land with any improvements thereon and particulars of all sub-leases and tenancies with rents and estimated outgoings and names of tenants. The question of the value will be referred to the Government Valuer.

Where the subject matter is stocks, shares or other marketable securities.

Furnish a valuation as indicated below under the heading "Settlement". With a voluntary settlement, produce duly stamped transfers by deed subject to stamp duty executed by the settlor in favour of the trustees. Where the securities have been vested in the trustees otherwise than by direct transfer from the settlor, particulars should be given.

Where the subject matter is property of any other description, e.g. reversions, life policies, furniture.

Furnish details and reasonable evidence of value and give the ages of the parties concerned where the subject matter is a reversion or a life interest.

CONVEYANCE OR TRANSFER ON ANY OCCASION EXCEPT SALE, MORTGAGE OR VOLUNTARY DISPOSITION

If the conveyance or transfer is made on the occasion of the appointment of a new trustee of an existing trust.

Produce the deed of appointment,

If the conveyance or transfer is made for effectuating a settlement.

Produce the settlement.

INSTRUMENT OF DISSOLUTION OF PARTNERSHIP, WHETHER AGREEMENT OR CONVEYANCE

In all cases.

Produce a copy of the balance sheet or statement of account as at the date of dissolution between the partners, showing—

(a) the amount of the liabilities (separating mortgages from current trade liabilities);

(b) the liquid assets (stock in-trade, cash and book debts);

(c) (If the fact is not disclosed by the instrument) the share of the outgoing partner in the partnership assets; and

(d) any immovable property held by or on behalf of the partnership.

MORTGAGE, ETC.

*Note.* - A security for advances without limit cannot be adjudicated.

Where a trust deed secures payment of debentures.

Produce the debentures executed and duly stamped.

Where it is claimed that collateral, auxiliary, additional or substituted security duty only is payable.

Produce the principal or primary security, or other evidence that it is stamped with full duty.

TRANSFER OF MORTGAGE

If the conveyance or transfer is made on the occasion of the appointment of a new trustee of an existing trust.

Produce the deed of appointment,

If the conveyance or transfer is made for effectuating a settlement.

Produce the settlement.

SETTLEMENT (IF NOT WITHIN HEADING III)

Where stocks and/or securities are settled, whether in possession or reversion, and whether the interest settled is contingent or vested.

Furnish particulars of the stocks and securities if not specified in the settlement and in any case produce a statement of the value of each of the several items as at the date of settlement—

(a) from prices quoted in any recognized stock and share list;

(b) where there is no quotation, complete and attach Form D in the Second Schedule to the Stamp Duty Regulations.

Where a share only in a reversionary interest in a trust fund is settled.

In addition to the above particulars of the investments of the fund at the date of settlement, state the settlor's interest therein.

Where a settlor covenants to settle other property which he may then have, but which is not specifically mentioned.

State whether the settlor was at the date of the settlement entitled in possession or reversion, or in default of the exercise of a power of appointment, to any money, stocks or shares not specified in the deed, and give as above particulars and value of such property.

Where the settled fund comprises a policy of life insurance—

(a) If the settlement (or any other instrument) contains provision for keeping the policy on foot;

(a) State the amount of any bonuses added.

(b) If there is no such provision;

(b) Produce a certificate of the surrender value from the insurance company.

Note. - Particulars of the value of unsold immovable property brought into settlement, whether subject to a trust for sale or not, need not be furnished.

SPECIAL EXEMPTIONS

Where it is claimed that an instrument is not chargeable with duty by reason of an exemption not arising under the Stamp Duty Act.

State the section of the particular Act conferring the exemption, and give an explanation of the grounds for claiming that the instrument falls within it.



FORM B

(Reg. 7.)

(To be submitted in duplicate)

To: The Collector of Stamp Duties  
P. O. Box 30089,  
Nairobi. or  
P.O. Box 80053,  
Mombasa.

APPLICATION FOR LEAVE TO STAMP OUT OF TIME

(Parties) ..... to .....

I hereby certify that the annexed instrument was first executed on the ..... day of ....., 20 .....

The reason(s) why this instrument was not presented for stamping in due time is/are:—

Signed .....

Name of Applicant in block capitals .....

.....

Postal Address .....

.....

Date .....

FOR OFFICIAL USE ONLY

<i>Leave Granted Refused</i>	<i>Duty Sh</i>	<i>Penalty Assessed Sh.</i>	<i>Date</i>	<i>Collector's Signature</i>

\_\_\_\_\_

**FORM C**

(Reg. 8.)

(To be submitted in duplicate)

STATEMENT APPORTIONMENT OF CONSIDERATION

<i>Particulars of Consideration</i>	<i>Amount of Consideration</i>	<i>Asset to be Transferred</i>	<i>Apportioned Consideration</i>
I. Cash .....	Sh. cts	a) All immovable property, improvements and fixed plant and machinery in respect of which duty will be paid on the conveyance, transfer or assignment .....	Sh. cts

II. Shares .....		(b) Loose plant and machinery, stock-in-trade and other property capable of passing and so passing by manual delivery .....	
III. Debent.....IV. Liabilities of the vender assumed by the purchaser, viz: .....		(c) Cash in hand .....	
		(d) Cash at bank on current account .....	
		(e) Bills, Notes, etc .....	
		(f) Shares, debentures and other investments in respect of which duty will be paid on the transfer .....	
V. Other consideration .....		(g) All immovable property, improvements and fixed plant and machinery in respect of which no further instrument evidencing the sale will be produced .....	
		(h) Goodwill .....	
		(i) Benefit of contracts .....	
		(j) Patents, designs, trade marks, licenses, etc .....	
		(k) Book debts due to the vendor .....	
		(l) Cash on deposit .....	
		(m) Other property, viz .....	

NOTE.- Every question must be answered. If the answer is "Nil", this fact must be stated.

STATUTORY DECLARATIONSECURITIES

*(To be made by any party to the instrument, or, in the case of a Company, the Secretary)*

I, ..... (Secretary of ..... Ltd.) of ..... do solemnly and sincerely declare that the particulars shown above are in every respect fully and truly stated, and that no part of the value apportioned to loose plant and machinery represents plant or machinery which was not in a state of actual severance at the date of the sale or dissolution.

I make this Declaration conscientiously believing the same to be true and according to the Oaths and Statutory Declarations Act.

Declared at .....

This day of ..... 20 ..... Before me .....

\_\_\_\_\_

**FORM D**

(Reg. 9.)

(To be submitted in duplicate)

To: The Collector of Stamp Duties

P. O. Box 30089.

Nairobi. or

P.O. Box 80053,

Mombasa.

CERTIFICATE ON TRANSFER OF CERTAIN MARKETABLE SECURITIES

I hereby certify that to the best of my knowledge and belief—

(a) the transaction effected by the transfer of ..... shares in ..... dated ..... 20 ..... between ..... and ..... represents a *bona fide* sale between a willing vendor and a willing purchaser;

(b) the value of one ordinary/preference share in ..... on the ..... 20 ..... was Sh. ....

Date .....

*Signature of Company Auditor*

.....

Name in block capitals .....

Postal Address .....

.....

\_\_\_\_\_



**FORM E**

(Reg. 11)

(To be submitted in duplicate)

To: The Collector of Stamp Duties

P. O. Box 30089.

Nairobi. or

P.O. Box 80053,

Mombasa.

APPLICATION FOR ALLOWANCE FOR SPOILED OR MISUSED

I HEREBY APPLY for an allowance for stamps in respect of the instruments set out below.

2. I HEREBY CERTIFY that I am the owner of the stamps and that they were purchased by me.

<i>List of Instruments (One per line) (Notes (1) and (2))</i>	<i>Value of Stamp</i>	<i>(For Official use only) Collector's Remarks (Note (3))</i>
1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.		

Notes:

(1) Each instrument must be numbered in red with the number given to it above.

(2) Where a bank submits a number of blank cheques, they may be entered as one item.

(3) References in this column are to sections of the Stamp Duty Act ([Cap. 480](#)), which, for ease of reference, are reproduced on the back of this form.

Date .....

Signed .....

Name in capital letters .....

Name of Firm in capital letters .....

Postal Address .....

FOR OFFICIAL USE ONLY

The instruments in respect of which the application has been refused are returned herewith. A remittance for those approved will follow in due course.

Date .....

Collector of Stamp Duties

**THIRD SCHEDULE [Reg. 12]**

**NO ALLOWANCE FOR SPOILED STAMPS IN CERTAIN CASES**

- 1. The Trustees (Perpetual Succession) Act ([Cap. 164](#)).
- 2. The Government Lands Act ([Cap. 280](#)).
- 3. The Land Titles Act (Cap. 282).
- 4. The Registration of Titles Act ([Cap. 281](#)).
- 5. The Registration of Documents Act ([Cap. 285](#)).
- 6. The Mining Act (Cap. 306).
- 7. The Water Act ([Cap. 372](#)).
- 8. The Public Roads and Roads of Access Act ([Cap. 399](#)).

**FOURTH SCHEDULE**

**INSTRUMENTS UPON WHICH STAMP DUTY MAY BE PAID AND DENOTED BY MEANS OF REVENUE STAMPS IMPRESSED BY A FRANKING MACHINE**

[Reg. 2.]

- 1. Any instrument requiring or capable of registration, being an instrument relating to the registration of transactions or devolution affecting land registered under any law relating to the registration of land.
- 2. Bills of Exchange and Promissory Notes if drawn within Kenya.