



LAWS OF KENYA

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## **REFINERY THROUGHPUT TAX ACT**

CHAPTER 474

Revised Edition 2012 [1983]

Published by the National Council for Law Reporting  
with the Authority of the Attorney-General

[www.kenyalaw.org](http://www.kenyalaw.org)



**CHAPTER 474**

**REFINERY THROUGHPUT TAX ACT**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title.
  2. Interpretation.
  3. Imposition of tax.
  4. Collection of tax.
  5. Prohibition against passing on tax.
  6. Exemptions.
  7. Power to enter premises of refinery and inspect documents, etc.
  8. Offences and penalty.
  9. Recovery of tax.
  10. Regulations.
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