



REPUBLIC OF KENYA

ELEVENTH PARLIAMENT- (FIRST SESSION)
THE NATIONAL ASSEMBLY

PARLIAMENT
OF KENYA
LIBRARY

PETITIONS

CONVEYANCING OF A PETITION REGARDING VAT ACT

Honourable Members,

Standing Order 225(2) requires that the Speaker present to the House, any Petition other than those presented through a Member.

I therefore wish to convey to the House that my office has received a petition regarding the Value Added Tax Act, 2013. The Petition was submitted by the Kenya Union of Domestic, Hotels, Educational Institutions and Hospital Workers regarding VAT levied on service charge on Tips and Gratuity in hotels and restaurants.

The Petition, dated November, 11th, 2013 is signed by One Hundred and Forty Nine (149) citizens praying that Parliament amends Section 13, (7) of the Value Added Tax(VAT) Act, 2013.

Honourable Members,

This Petition therefore shall stand committed to the Departmental Committee on Finance, Planning and Trade for consideration. The Committee is requested to consider the Petition and report its findings in accordance with Standing Order 227 (2). I am also aware that there is a Bill awaiting publication which also proposes to amend the VAT Act, 2013. The Committee is at liberty to consider this Petition alongside the Bill when it is finally referred to them.

Thank you!

THE HON. JUSTIN B.N. MUTURI, MP
SPEAKER OF THE NATIONAL ASSEMBLY
November 14th, 2013



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THE HON. JUSTIN B.N. MUTURI, MP
SPEAKER OF THE NATIONAL ASSEMBLY
November 14th, 2013

KENYA UNION OF DOMESTIC, HOTELS, EDUCATIONAL INSTITUTIONS AND HOSPITAL WORKERS (KUDHEIHA WORKERS)

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+254 2243806
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wkudheiha@ymail.com

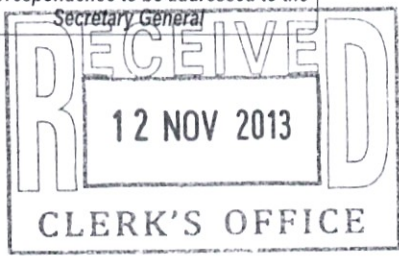
Chairman: Joseph Ole Keiyua
Secretary General: Albert N. Obed
Treasurer: Michael K. Yaa



Our Ref: **51/A10/VAT/SC/013**

Your Ref:

All Correspondence to be addressed to the Secretary General



Date: **11/11/2013**

OD/legal
Pse procs
John d
12/11/13

The Hon. Clerk,
The National Assembly,
(The Parliament)
NAIROBI

Dear Sir,

RE: VALUE ADDED TAX ACT, 2013 – 16% ON SERVICE CHARGE

This Union on behalf of hospitality Sector members, i.e. hotels, Restaurants etc is raising its concern on the manner in which the new VAT Act, 2013 was enacted by the Parliament especially on the issue pertaining the application of the Service Charge.

With reference to the previous VAT Act, Chapter 476 (Cap.494) now repealed, the Service Charge, tips or Gratuities were not subjected to VAT as Sub-section (b) clearly stipulates as we quote “, any service charge made in lieu of tips or gratuities: shall be excluded: Provided that the proceeds of the service charge referred to in paragraph (b) shall be distributed directly to the employees of hotel or restaurant, in accordance with a written agreement between the employer and employees, and the service charge shall not exceed ten per cent of the price of the service excluding, such service charge” end of the quote.

Surprisingly, the Kenya Revenue Authority is claiming the payment of 16% VAT on service charge from the Hotels and Restaurants, Claiming that the Service Charge was not exempted from the tax. In regard to the definition of “Service” in the Act, “services”, means “anything that is not goods or money “; hence illogical for the KRA to demand VAT from workers on service charge.

We are petitioning the Parliament for the amendments on Section 13 Sub-section (7) of the current VAT Act, 2013 which clearly states and we “quote”, The consideration for a supply of accommodation or restaurant services shall not include the Tourism Levy imposed on the supply under the Tourism Act, or” end of quote, to rectify the situation and clearly define and exempt the VAT on service charge, tips and gratuities in hotels and restaurants since these are the workers benefits directly negotiated and agreed upon by the employees and the employers in the Collective Bargaining Agreement.

AFFILIATED TO

(COTU (KENYA)

E.I (BRUSSELS)

P.S.I (CEDEX FRANCE)

I.U.F (GENEVA)

U.N.I (GENEVA)


benefits directly negotiated and agreed upon by the employees and the employers in the Collective Bargaining Agreement.

If the employees are compelled to pay 16% VAT on service charge this is tantamount to double taxation, taking into account, that Service charge which is paid on 10% by customers is further subjected to 16% VAT after reconciliation and before its distributed to employees, and then the same employees will be required to be subjected to Pay as You Earn (PAYE) from their meagre salaries, hence overburdening and subjecting them to untold suffering and loss of income. It will also be discrimination on their part against the provisions of the Constitution, the supreme law. How comes that it's only the employees in the Hotel Sector that are being deducted VAT yet they are not registered as VAT implementers?

The negative effects will be enormous which will adversely affect both the employees and the employers (Tourism Sector). There will be strained relationship between them, low productivity, poor service delivery, poor morale and loss of motivation.

Under the above prevailing circumstances, we are appealing to the Parliament to take up the matter on our behalf, as workers and see that the conflicting issues are amicably resolved. Otherwise the business will not be as usual.

Yours Faithfully,


ALBERT NJERU
SECRETARY GENERAL

**KENYA UNION OF DOMESTIC, HOTELS, EDUCATIONAL
INSTITUTIONS AND HOSPITAL WORKERS
(KUDHEIHA WORKERS)**

HEADQUARTERS
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wkudheiha@ymail.com



Chairman: Joseph Ole Keiyua
Secretary General: Albert N. Obed
Treasurer: Michael K. Yaa

Our Ref:.....

All Correspondence to be addressed to the
Secretary General

Date:.....

Your Ref: **PETITION TO PARLIAMENT ON AMMENDMENT OF VAT ACT
2013**

I/We, the undersigned, and on behalf of;

KENYA UNION OF DOMESTIC, HOTELS, EDUCATION INSTITUTIONS, HOSPITALS WORKERS (KUDHEIHA) representing all workers in the hospitality sector with preference to hotels, restaurants, pubs, hostels, cafes, butcheries , casinos, villas, residential cottages, tented camps, sports club, establishments providing lodgings , accommodations, food, beverages, entertainments or both and any further or similar establishments or institutions providing catering, transport and tourism services in Kenya.

Do hereby DRAW the attention of the House to the following:

AMMENDMENT OF THE VALUE ADDED TAX ACT 2013 SECTION 13 (7) TO INCLUDE: EXEMPTION OF VALUE ADDED TAX ON SERVICE CHARGE.

Following the enactment of the VAT Act of 2013, it is clear that the **exemption** of VAT on service charge has not been included in the Act as was in the VAT Act Cap 476, section 9 (4) (now repealed.)

This omission has raised major concerns from workers in that:

- Service charge is included in the employees' total earnings and taxed P.A.Y.E at gross income therefore if this amount is subjected again to VAT, it is double taxation.
- Service charge is a Collective Bargaining Agreement issue negotiated and agreed between the employees (union) and the employers and has been in existence since 1968.

AFFILIATED TO

(COTU
(KENYA)

E.I
(BRUSSELS)

P.S.I
(CEDEX FRANCE)

I.U.F
(GENEVA)

U.N.I
(GENEVA)

- Service charge is not a professional service provided as a commodity. It is paid in respect of employee employer relationship Therefore it cannot be surcharged VAT
- The deduction of VAT on the said service charge is contrary to Convention 144 of ILO where workers were not consulted
- Since the enactment of the VAT Act in 2004 the service charge has been exempted from VAT

As a result of the omission, since its commencement workers have been subjected to double taxation of VAT and P.A Y.E which has resulted to the following:

- There is loss of employees' income.
- Loss of employee motivation.
- Poor performance morale of the employee.
- Strained relationship between employees and employers.
- There is low productivity in reference to customer relationship.
- Low and or poor service delivery to the customer.
- The workers feel discriminated from other workers.

The same is a violation of article 41 of the Constitution to:

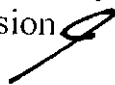
- Fair labour practice
- Fair remuneration
- Reasonable working conditions

THAT

This union (KUDHEIHA) and Kenya Association of Hotel Keepers & Caterers, on behalf of all workers of the hospitality sector vide a letter dated 30th October 2013 wrote to the Principle Secretary Ministry of Finance for clarification on the above matter and to date no response has been received.

THAT

To date the above matter is not pending in any Court of Law, or Constitutional or Legal body and we therefore believe that its only this Honourable House which can address and act on this error of omission



THEREFORE your humble petitioner(s) Pray that Parliament—

Amend the VAT Act, 2013 Section 13(7) to exempt any service charge, tips, gratuity from any form of Value Added Tax to avoid this double taxation.

Section 9(4) of the value added tax act cap 476 (now repealed) provided that:-

In calculating the price of accommodation and restaurant services -



(a) Any charge made in respect of the Catering Training and Tourism Development Levy; and

(b) Any service charge made in lieu of tips or gratuities, shall be excluded

Provided that the proceeds of the service charge referred to in paragraph (b) shall be distributed directly to the employees of the hotel or restaurant, in accordance with a written agreement between the employer and employees, and the service charge shall not exceed ten percent of the price of the service excluding, such service charge.

And your PETITIONER(S) will ever Pray.

Name of petitioner: KENYA UNION OF DOMESTIC, HOTELS, EDUCATION INSTITUTIONS, HOSPITALS WORKERS (KUDHEIHA) through the SECRETERY GENERAL


ADBERT NJERU

Secretary General

PETITION concerning AMMENDMENT OF THE VALUE ADDED TAX ACT 2013 TO INC LUDE: EXEMPTION OF VALUE ADDED TAX ON SERVICE CHARGE.



Kenya Revenue Authority

Domestic Taxes Department

THE VALUE ADDED TAX ACT
(CAP.476)
AND
THE SUBSIDIARY LEGISLATIONS
(REVISED EDITION, 2004)

*Prepared for the Staff
by the
Technical Section*

Notes:

- (1) This edition-
 - (a) includes the amendments contained in the Finance Act, 2004
 - (b) has been prepared using the Value Added Tax Act, Revised Edition, 2003, Subsidiary Legislations and the Finance Act, 2004.
- (2) In all cases references must be made to the actual text of the principal and subsidiary legislations published by the Government Printer and should the terms and text of this book be at variance with the Legislations published by the Government Printer, the latter must be followed.

Domestic Taxes Department
Times Tower Building
Halle Selassie Avenue P. O. Box 49070 00100 GPO Nairobi Kenya
Telephone No. 310900 Fax: 215464

31st December, 2004

THE VALUE ADDED TAX ACT

(CAP. 476.)

CONTENTS

1.	PRINCIPAL LEGISLATION	Pages
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Value of supply and
of imported goods
10 of 1990, s 19
8 of 1991, s 38
9 of 1992, s 20
4 of 1993, s 22
8 of 1996, s 12
8 of 1997, s 18
9 of 2000, s 25
6 of 2001, s 28
7 of 2002, s 24
15 of 2003, s 20

Cap 472

9. (1) For the purpose of this Act, the taxable value of any supply of goods or services shall be –

(a) in the case of a supply provided by the registered person to an independent person dealing at arm's length, the price for which the supply is provided

(b) otherwise than as provided under paragraph (a), the price at which the supply would have been provided in the ordinary course of business by a registered person to an independent person dealing at arm's length and, in cases where no such price can be determined, the price shall, subject to the regulations, be decided by the Commissioner,

(c) in the case of taxable goods imported into Kenya, the sum of the following amounts-

(i) the value of such taxable goods ascertained for the purpose of customs duty in accordance with the Customs and Excise Act, whether or not any duty of customs is payable on those goods; and

(ii) the amount of the duty of customs, if any, payable on those goods whether or not a remission may have been issued

(d) in the case of a taxable service imported into Kenya the price at which the supply is provided

(2) In calculating the price of any goods for the purpose of subsection (1) there shall be included any amount charged in respect of –

(a) any wrapper, package, box, bottle or other container in which the goods concerned are contained, and

(b) any other goods contained in or attached to such wrapper, package, box, bottle or other container, and

(c) any liability that the purchaser has to pay to the vendor by reason of or in respect of the sale in addition to the amount charged as price (whether payable at the same time or some other time) including any amount charged for, or to make provision for, advertising, financing, servicing, warranty, commission, transportation, erection or any other matter. Provided that the regulations may make provisions for the deduction from the price of the whole or any portion of any such amount charged in respect of transportation, erection or returnable containers.

(3) In calculating the value of any services for the purposes of subsection (1), there shall be included any incidental costs incurred by the supplier of the services in the course of making his supply to his client provided that, if the Commissioner is satisfied that the supplier has merely made a disbursement to a third party as an agent of his client then such disbursement shall be excluded from the taxable value.

(4) In calculating the price of accommodation and restaurant services -

Cap.494

(a) any charge made in respect of the Catering Training and Tourism Development Levy; and

~~(b)~~ any service charge made in lieu of tips or gratuities;

shall be excluded:

Provided that the proceeds of the service charge referred to in paragraph (b) shall be distributed directly to the employees of the hotel or restaurant, in accordance with a written agreement between the employer and employees, and the service charge shall not exceed ten percent of the price of the service excluding, such service charge.

(5) Deleted by Finance Act 2001.

(6) In calculating the value of betting and gaming services -

(a) the amount staked by a person shall be deemed to be the consideration for the supply of a service; and

(b) the taxable value of a supply under paragraph (a) for any tax period shall be the total amount staked less the amount of winnings (if any) during that tax period and the taxable value shall be deemed to be inclusive of tax.

(6A) The taxable value of mobile cellular phone services shall be the value of such services as determined for the duty under the Customs and Excise Act.

Cap 472

(7) In subsection (6), the "amount staked" means any payment made in cash or in kind as consideration for participating in a game of chance and includes any payment for the purchase or use of instruments of gaming within the meaning of the Betting, Lotteries and Gaming Act.

Cap.131

(8) Notwithstanding the provisions of subsection (2)(c), financial charges incurred by a person who purchases taxable goods on hire purchase terms from a taxable person engaged in hire purchase business in accordance with the Hire-Purchase Act shall be excluded from the taxable value.

Cap.507

(9) Notwithstanding the provisions of subsections (2)(c) and (3), interest incurred for late payment of the price of a taxable supply of goods or services shall be excluded from taxable value.

(10) In subsection (4), "Catering Training and Tourism Development Levy" means the Levy by that name imposed under section 16 of the Hotels and Restaurants Act.

Cap.494

PART V - DEDUCTION OF INPUT TAX

10. For the purposes of this part -

Interpretation of Part
10 of 1990,s. 20.

"input tax" means -

(a) tax paid on the supply to a registered person of any goods or services to be used by him for the purpose of his business; and

Tax to be charged
on taxable supplies
and imported goods
and services
10 of 1990, s. 16
9 of 2000, s. 23
6 of 2001, s. 27

provided in Kenya where it is a taxable supply made by a taxable person in the course of or in furtherance of any business carried on by him

(2) The rates of tax shall be those specified in the First Schedule

(3) A person who makes or intends to make taxable supplies is a taxable person while he is, or is required to be, registered under the Sixth Schedule, and a taxable supply is a supply of taxable goods or services made or provided in Kenya

(4) Tax on any supply of goods or services shall be a liability of the person making the supply and (subject to provisions of this Act relating to accounting and payment) shall become due at the time of supply

(5) Tax on the importation of goods into Kenya shall be charged as if it were a duty of customs and shall be payable by the person who imports the goods

(6) Tax on services imported into Kenya shall be payable by the person receiving the taxable service

(7) Notwithstanding the provisions of subsection (6), where the supplier of a service to which that subsection applies is normally resident outside Kenya, the Commissioner may, by notice in writing, appoint a person who is normally resident in Kenya, as an agent for collecting the tax payable on the service and remitting it to the Commissioner

7. (1) The Minister may, by order published in the Gazette –

Minister may amend
Schedules
10 of 1990, s. 17
8 of 1991, s. 37

(a) amend the First Schedule by increasing or decreasing any of the rates of tax by an amount not exceeding twenty five per cent of the rate set out therein; or

(b) amend, vary or replace the Sixth and Seventh Schedules

(2) Every order made under subsection (1) shall be laid before the National Assembly without unreasonable delay, and unless a resolution approving the order is passed by the National Assembly within twenty days of the day on which the National Assembly next sits after the order is so laid, it shall thenceforth be void, but without prejudice to anything previously done thereunder

Zero-rating
10 of 1990, s. 18
9 of 1992, s. 19
6 of 1994, s. 19
8 of 1997, s. 17
9 of 2000, s. 24

8. (1) Where a taxable person supplies goods or services and the supply is zero-rated, then no tax shall be charged on the supply, but it shall in all other respects, be treated as a taxable supply and accordingly the rate at which tax is treated as charged on the supply shall be nil

(2) A supply or importation of goods is zero-rated by virtue of this section if the goods are of the description for the time being specified in the Fifth Schedule or Part A and Part B of the Eighth Schedule or the supply is of a description so specified

(3) A supply or importation of goods or services is zero-rated by virtue of this section if the goods or services are of the description for the time being specified in Part A of the Fifth Schedule or imported or purchased by persons specified in Part C of the Eighth Schedule

PART IV - TAXABLE VALUE

SPECIAL ISSUE

Kenya Gazette Supplement No. 119 (Acts No. 35)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

ACTS, 2013

NAIROBI, 16th August, 2013

CONTENT

Act—	PAGE
The Value Added Tax Act, 2013	963

the goods or services shall be treated as successively supplied for successive parts of the period of the lease or agreement, or as determined by law, and the time of each successive supply shall be the earlier of the date on which payment for the successive supply is due or received

(4) The time of supply of imported goods shall be –

- (a) in the case of goods cleared for home use directly at the port of importation, or goods entered for removal to an inland station and there cleared for home use, at the time of customs clearance,
- (b) in the case of goods removed to a licensed warehouse subsequent to importation, at the time of final clearance from the warehouse for home use,
- (c) in the case of goods removed from an export processing zone, at the time of removal for home use,
- (d) in any other case, at the time the goods are brought into Kenya

PART V – TAXABLE VALUE

13.(1) Subject to this Act, the taxable value of a supply, including a supply of imported services, shall be –

Taxable value of supply

- (a) the consideration for the supply, or
- (b) if the supplier and recipient are related, the open market value of the supply

(2) The taxable value of a supply of mobile cellular services shall be the value of the services as determined for the purposes of the duty imposed under the law relating to excise

(3) Subject to subsections (4) to (6), the consideration for a supply, including a supply of imported services, shall be the total of –

No. 35

- (a) the amount in money paid or payable, directly or indirectly, by any person for the supply, or
- (b) the open market value at the time of the supply of an amount in kind paid or payable, directly or indirectly, by any person, for the supply, and
- (c) any taxes, duties, levies, fees, and charges (other than value added tax) paid or payable on, or by reason of the supply.

reduced by any discounts or rebates allowed and accounted for at the time of the supply

(4) The consideration for a supply shall include the amount charged for –

- (a) any wrapper, package, box, bottle, or other container in which goods are supplied,
- (b) any other goods contained in or attached to the wrapper, package, box, bottle or other container referred to in paragraph (a), or
- (c) any liability that the purchaser has to pay to the vendor by reason of or in respect of the supply in addition to the amount charged as price.

(5) In calculating the value of any services for the purposes of subsection (1), there shall be included any incidental costs incurred by the supplier of the services in the course of making the supply to the client

Provided that, if the Commissioner is satisfied that the supplier has merely made a disbursement to a third party as an agent of his client, then such disbursement shall be excluded from the taxable value

(6) The consideration for a supply shall not include –

- (a) in the case of a supply of goods under a hire purchase agreement, any financial charge payable in relation to a supply of credit under the agreement, or

- (b) any interest incurred for the late payment of the consideration for the supply.

(7) The consideration for a supply of accommodation or restaurant services shall not include the Tourism Levy imposed on the supply under the Tourism Act; or

No. 28 of 2011.

(8) For the purposes of this Act, a person is related to another person if-

- (a) either person participates, directly or indirectly, in the management, control or the capital of the business of the other;
- (b) a third person participates, directly or indirectly, in the management, control or capital of the business of both; or
- (c) an individual who participates in the management, control or capital of the business of one, is associated by marriage, consanguinity or affinity to an individual who participates in the management, control or capital of the business of the other.

14.(1) The taxable value of imported goods shall be the sum of-

Taxable value of imported goods.

- (a) the value of the goods ascertained for the purpose of customs duty, in accordance with the East African Community Custom Management Act, 2004, whether or not any duty of customs is payable on the goods;
- (b) to the extent not included under paragraph (a) -
 - (i) the cost of insurance and freight incurred in bringing the goods to Kenya; and
 - (ii) the cost of services treated as part of the imported goods under this section; and
- (c) the amount of duty of customs, if any, paid on those goods.

(2) Unless the context otherwise requires, a supply of services that is ancillary or incidental to the importation of goods shall be treated as part of the importation.

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Tel: 254 - 41 - 2228206
Tel/Fax: 254 - 41 - 2312504
E-mail: info@kahc.co.ke

Kenya Association of Hotelkeepers & Caterers (KAHC)
www.kahc.co.ke

30th October 2013

Dr. Kamau Thugge, EBS
Principal Secretary,
National Treasury.
Treasury building, Harambee Avenue
P.O Box 30007
Nairobi.
(Attn: Wa Nyambura)

Dear Sir,

RE: CLARIFICATION ON NEW VAT ACT

The aforementioned subject forms our basis of our writing to your office.

Kenya Association of Hotelkeepers & Caterers is the umbrella association for hotels, lodges, restaurant, airline caterers and conference facility providers. The association's core responsibility is to represent the interests of its members. This is discharged through collaboration with various partners and stakeholders of which the government is key. We have had fruitful engagements with Treasury and are keen to enhance the good relationship we have nurtured.


Following the enactment of the VAT Act, we have received several enquiries from our members wishing to know the treatment of service charge. We would like to reiterate that the service charge collected by our members is distributed to the employees on a monthly basis as per the overall collective bargaining agreement, which is registered at the Industrial court. Hence the same is taxed through the employees' monthly payroll. This was exempted from V.A.T under section 9(4) of the old V.A.T Act.

However, the new VAT Act does not make any express provision of this clause and as a result, there is confusion that has been sparked in the industry creating uncertainty and suspense as to what is the correct way to go about it. We have also written to Kenya Revenue Authority asking for clarification on the same issue; vide a letter dated 9th October 2013, of which a copy is attached. We however do understand that as the policy making ministry of the government, it would be desirable if we can obtain a response so that we advise our members who are a law abiding corporate citizenry.

We also request for an appointment with Treasury and of which KRA can also be invited so that we can discuss this across the table to reach to a speedy conclusion of the matter so that our members are properly advised on what to do. We believe that such a meeting will form a good engagement on the aforesaid matter and other concerns that we wish to share.

We look forward to your response so that we can quickly dispel the existing anxiety from the industry

Yours faithfully,


Mike Macharia
Chief Executive Officer.

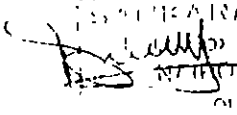


Date 2nd October 2013
To All Unionizable Associates
From Human Resources Manager
Subject **Service Charge**

Dear Associates,

This is to notify you that due to the recently passed VAT bill, service charge will attract a 16% levy effective from the month on September 2013.

Yours Faithfully,


DORCAS WAWERU
HUMAN RESOURCES MANAGER

Dorcas Waweru
Human Resources Manager

W

A

FAIRVIEW HOTEL LIMITED
SERVICE CHARGE RECONCILIATION SEPTEMBER 2013

Balance b/f from previous month sheet					9,337.55
Adjustment for A. Comeli - room smell paint					-1,718.75
Adjusted balance b/f					7,618.80
Total payable per OPERA as at 30/09/2013		8,954,462.58			
Total payable per SUN as at 30/09/2013 before adj		9,152,319.59			8,954,462.58
		-197,857.01			
Make up of the following (none opera)					
Service charge paid in advance - Sept 2013					
Rupert Odera - left on 09-09-2013		-4,355.00			
Service charge - flats & tips		42,685.00			
Flats Revenue 10% for FHL	(Not in Opera)	177,340.91			
from flats		-17,725.22			
		-88.68			
		197,857.01			197,857.01
		-0.00			
Service charge generated in September 2013					9,159,938.39
NET OUTPUT ON S/C HARGE @ 16%			(See computation attached)		7,711,818.47
Entitlement excluding Flats			(8954462.58-1221326.38)*0.05%		3,866.57
10% for FHL			(8954462.58-1221326.38-3866.57)*10%		772,926.96
to staff					7,161,818.47
before adjustments					
Previous Month	Aug-13	1,265,786.72			
Current Month	Sep-13	1,649,264.54			
		-383,477.82			383,477.82
Available for distribution					6,778,340.65
Balance per sun after adjustments					6,778,340.65
Reference					0.00
DISTRIBUTION					
Pay for the month		246	STAFF @	27,420.00	6,745,320.00
Paid Mid-Month			Days worked		
85 Irene Namano - w.e.f. 23-09-13		1	8	7,310.00	
Mid-Month-Paid in Advance (August-13 payroll)					7,310.00
Jackson Ndegwa - left on 18-09-13				9,000.00	
Davis Njau - left on 30-09-13				15,000.00	
					24,000.00
Amount distributed					6,776,630.00
Balance c/f to the next month					1,710.65
Leaves/new staff					
5 Duncan Mutunga		1			
Bren Liyai		1			
Suzzette Githinji		1			
Number of employees		250			

ANGHITI RESTAURANT
New Rehema House,
Rhapta Road, Westlands
P. O. Box 66205 Nairobi, Kenya
Tel: 4441258 / 4441259
Fax: 254-20-4442553



ANGHITI RESTAURANT
Opposite Mini Market, Muthaiga,
P. O. Box 66205 Nairobi, Kenya
Tel: 3740292, 3753296



THE MASTERS IN INDIAN CUISINE

Bill #:010 Table#:8
Date :22/09/2013@14:42 Fax #:1
Waiter:SHOP Bill #:010

DESCRIPTION QTY VAT PRICE AMOUNT

BILL-DRINKS

MARTINI BIAN	3 S	150.00	450.00
MARTINI BIAN	3 S	150.00	450.00
MARTINI BIAN	3 S	150.00	450.00
MARTINI ROSS	3 S	150.00	450.00
MARTINI ROSS	3 S	150.00	450.00

Sub Total: 2,250.00

BILL-FOODS

ANGHITI CHIN	1 S	790.00	790.00
CHICKEN DHAK	1 S	790.00	790.00
PLAIN NAN	2 S	100.00	200.00
TANDOORI ROI	2 S	100.00	200.00

Sub Total: 1,980.00

BILL-TAXES

S/CHARGE	198.00
T/LEVY	84.60
V.A.T	676.80

Sub Total: 959.40

GR. TOTAL: 5,189.40

THANK YOU. (Developer:Oshkosh)
STATEMENT FOR VERIFICATION.
HOME DELIVERY PLS CALL 2664585

ANGHITI RESTAURANT
PAID

V.A.T No.: 0107358P
PIN No. P051119212N

TAKE AWAY SERVICE AVAILABLE

1. Lucy
2. Penina
3. Susana
4. Lucy
5. T.
6. BEATRICE KIMANI
7. ZACHARY KAREKERE
8. FATIH KYUHI
9. MONICAH W. NJENGA
10. ENOCIL
11. FLORENCE
12. Joseph Mutua
13. Anne Wanya
- (14) Alice Wangeci
- (15) Dorcas Elasa
- (16) Catherine Wanyiri
17. Julius Musyaka
18. Joyce Ang'ira Madogoro
19. Thomas Saranga
20. Stella Kamwanza
21. Andrew Nyuma
22. Jesse Wanjau
23. CESFER ODERA
24. Caleb Temba Musumba
25. Francis Kimuthi
26. John Ndirige
27. Ruth Kinyua
28. PAUL NJENGA
29. Stephen Munge
30. Willie Muthiri
- 31.
- 32.

[Handwritten signatures and initials in a vertical column on the right side of the page, corresponding to the list items.]

Joseph Kiprotich	41	41
Titus Kiprotich	181	181
RESERVE BANK	132	132
PATRIK MUAHA	089	089
Victory Mutey	309	309
Peter Mubinyi	043	043
ASSA Keyote	204	204
George Mwangi	262	262
JIM MUDA	244	244
JONES KIOKO	073	073
EREMIAH NIBUO	05	05
BONIFACE NZIKA	103	103
ANGEL CHERUROT	071	071
NELSON KIPROTICH	213	213
PHAL OMOL	095	095
MURIEL SHADOCK	218	218
Oh Keyote	079	079
DION OCHOLA	123	123
FLORENCE A COOL	201	201
KENNEDY OTIENO	297	297
MRS MURATI	175	175
EMMA OMARI	160	160
JIM WACHOGA	415	415
LILL RUTHICI	052	052
WILLIAM CHEZUNDI	055	055
STEPHANE OCHIAI	100	100
STEPHANE SPT	004	004
WILLIAM OCHIAI	100	100
2. KENNEDY OTIENO	297	297

32. Raphael ...
 33. Aqrette ...
 4. Anthony Martha
 35. Suspetor Magy
 36. Shwam Vmcut
 37. Antony salamba
 39. Kennedy - O. Bonga
 40. Dison MUMUNBUISA
 41. MAURICE NGURE.
 42. WAKWAKA NJUGUNA
 43. Martin Wangona
 44. Kulep Too
 45. James Bange
 46. Nelson Owino
 47. Kenia ODERO
 48. Mathew Njok
 49. Jackson Martha
 50. Linza Mubonye
 51. Reuben Muanira
 52. Danson Mwangi
 53. Daniel Xpaki
 54. Samuel ...
 55. Joseph Kores
 56. Cyrus Munene
 57. Patrick Wambua
 58. JULIVE ANBERE
 59. Brenda Mwakali
 60. Esther mutinda
 61. Pkita Kaminda
 62. GELPACET C.K. ...
 63. Magdalene Ndiwa
 64. Acalah Wambua

[Handwritten signatures and scribbles corresponding to the list on the left, including names like Aqrette, Anthony, Suspetor, Shwam, Antony, Kennedy, Dison, MAURICE, WAKWAKA, Martin, Kulep, James, Nelson, Kenia, Mathew, Jackson, Linza, Reuben, Danson, Daniel, Samuel, Joseph, Cyrus, Patrick, JULIVE, Brenda, Esther, Pkita, GELPACET, Magdalene, and Acalah.]

PHILIP	THOMAS	121	
ERIC	ATISH	129	
ICK	OWUDR	291	
ELIJAH	MAI AN	131	
THOMAS	KANTEE	142	
CARLON	CROCBT	286	
Freude	Lillian	059	
Daniel	edek	259	
ward	Ngovi	049	
habnam	mohamed		
SYLVESTER	N. OKENO	220	
CHARLES	M. kwonki	037	
SHIFA	DHDEBE	092	
TARLET	GUATHO	217	
AMIS	OSORO	031	
ENNA	KIPTUD	062	
Liah	NEKESA	308	
JAMES	ASHUMA	245	
TSKA	APIYO OVUMA	12	
EDWARD	AJING OLOBI	161	
KELE	OTADY	105	
APHECH	MUTUJI	310	
DAVID	CHIEFS	057	
THOMAS	KIMPHUM	107	
RICHARD	JGONGI	207	
LEONARD	HE...	152	

143
149

2700000
1000000

2000000
1000000

2
1

1/2
1/2

SAMUEL	Mukuna	251	<i>[Signature]</i>
WILSON	Ay... ..	127	<i>[Signature]</i>
MICHAEL	Oganda	251	<i>[Signature]</i>
MAZI	MORONGO	125	<i>[Signature]</i>
TUKU	Burundi	19	<i>[Signature]</i>
DUKE	NYAKINDI	279	<i>[Signature]</i>
MOSES	Mbugo.	288	<i>[Signature]</i>
MOSES	OPHAMBO	203	<i>[Signature]</i>
DAMELA	-A. ILUTE	244	<i>[Signature]</i>
ZABLON O.	IKIRIAGO	28	<i>[Signature]</i>
PICHA	Nthengo	004	<i>[Signature]</i>
IEMIMAH	MUEMA	098	<i>[Signature]</i>
AMU	Sabena	069	<i>[Signature]</i>
Johannes	Duke's Winy	067	<i>[Signature]</i>
MARIA	NJOROCE	113	<i>[Signature]</i>
SALIM	MWAJUMIN	165	<i>[Signature]</i>
GRACE	KIPYEGO	063	<i>[Signature]</i>
Joseph	Wanda	006	<i>[Signature]</i>
PAUL L.	Lwogodo	223	<i>[Signature]</i>
EMERSON	KIMANI	254	<i>[Signature]</i>
STEPHEN	MUKUNA MURONGO	301	<i>[Signature]</i>
FUSAN	KIBWEIT	230	<i>[Signature]</i>

[Handwritten notes]

Maria Nwankwo Anigbo	107	111
EUSEPHIA NIDWIGWA	23	111
SALOME N KUBAI	246	111
MARGARET NTERI	375	111
Samuel Njoku	130	111
BAN OLUCCI	233	111
Carol Amwaka	194	111
Alice W. Inanga	253	111
JOSEPH INGBI	265	111
JOSEPH NJUBUNA	216	111
DIANA C. SIKWANDA	248	111
ISAAC NWATA	265	111
SAMUEL NUSARI	274	111
George P. Chiny	122	111
THOMAS SNGEZI	153	111
GEORGETTE NLANLINA	214	111
MARY KILGALI	173	111
Nancy Atumwasi	117	111
LIZABETH MUKWABI	180	111
JOHN MUCHOKI	191	111
Handi Njigwa	112	111
Zachary P. Njigwa	126	111
Benjamin Njigwa	117	111
ROBERT N. N. N.	301	111
		111

From Liberia Stanley Ho

EVANS NYACHIO ONCHONG'A

~~1950~~

JOHNSON MURAGE MUGO

1951