

Legal Notice No. \_\_\_\_\_

**THE INCOME TAX ACT**  
**(CAP. 470)**

**IN EXERCISE** of the powers conferred by Section 2(1) of the Income Tax Act, the Cabinet Secretary for the National Treasury and Economic Planning declares the following to be permanent or semi-permanent crops for the purposes of the Act —

**DECLARATIONS OF CROPS**

1. Cashew nuts
2. Citrus
3. Cloves
4. Coconuts
5. Coffee
6. Pyrethrum
7. Sisal
8. Wattle
9. Sugar-cane
10. Tea
11. Rubber
12. Vanilla
13. Apples
14. Pears
15. Peaches
16. Plums
17. Apricots
18. Cocoa
19. Macadamia
20. Cinchona
21. Tara
22. *Jojoba* plant
23. Bananas
24. Roses
25. Grape Vines
26. Eucalyptus
27. Pine
28. Cypress
29. Avocadoes
30. Mangoes
31. Miraa
32. Pawpaw
33. Guava, and
34. Tree tomato

Dated the \_\_\_\_\_, 2024.

**JOHN MBADI NG'ONGO,**  
*Cabinet Secretary for the*  
*National Treasury and Economic Planning*

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