



**THE REPUBLIC OF KENYA**

LAWS OF KENYA

---

---

**ESTATE DUTY (ABOLITION) ACT**

NO. 10 OF 1982

Revised Edition 1982

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

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



**NO. 10 OF 1982**

**ESTATE DUTY (ABOLITION) ACT**

*[Date of assent: 25th June, 1982.]*

*[Date of commencement: 28th June, 1982.]*

**An Act of Parliament to abolish the imposition of estate duty**

*[Act No. 10 of 1982.]*

**1. Short title and construction**

This Act may be cited as the Estate Duty (Abolition) Act, 1982, and shall be read as one with the Estate Duty Act (Cap. 483).

**2. Abolition of estate duty**

Notwithstanding the provisions of the Estate Duty Act (Cap. 483), no estate duty shall be levied or paid on property which passes on the death of any person dying on or after 1st January, 1982.

---