

(Legislative Supplement No. 88)

LEGAL NOTICE NO. 217

THE EXCISE DUTY ACT

(No. 23 of 2015)

ADJUSTMENT OF RATES FOR INFLATION

IN EXERCISE of the powers conferred by section 10 of the Excise Duty Act, 2015, the Commissioner-General adjusts for inflation the specific rates of duty set out in the Schedule hereto in accordance with the formula specified in Part 1 of the First Schedule to the Act and takes into account the average inflation rate for the 2020/2021 financial year of four decimal nine seven per centum (4.97%). Legal Notice No. 194 of 2020 is revoked.

SCHEDULE

<i>Description</i>	<i>Current Rate of Excise Duty</i>	<i>New Rate of Excise Duty</i>
Fruit juices (including grape must), and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Sh. 11.59 per litre	Sh. 12.17 per litre
Bottled or similarly packaged waters and other non-alcoholic beverages, not including fruit or vegetable juices	Sh. 5.74 per litre	Sh. 6.03 per litre
Beer, cider, perry, mead, opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages of alcoholic strength not exceeding 6%	Sh. 116.08 per litre	Sh. 121.85 per litre
Powdered beer	Sh. 116.08 per kg	Sh. 121.85 per kg
Wines including fortified wines, and other alcoholic beverages obtained by fermentation of fruits	Sh. 198.34 per litre	Sh. 208.20 per litre
Spirits of undenatured ethyl alcohol; spirits liqueurs and other spirituous beverages of alcoholic strength exceeding 6%	Sh. 265.50 per litre	Sh. 278.70 per litre
Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes	Sh. 13,247.63 per kg	Sh. 13,906.04 per kg
Electronic cigarettes	Sh. 3,974.08 per unit	Sh. 4,171.59 per unit
Cartridge for use in electronic cigarettes	Sh. 2,649.74 per unit	Sh. 2,781.43 per unit
Cigarette with filters (hinge lid and soft cap)	Sh. 3,312.96 per mille	Sh. 3,477.61 per mille

<i>Description</i>	<i>Current Rate of Excise Duty</i>	<i>New Rate of Excise Duty</i>
Cigarettes without filters (plain cigarettes)	Sh. 2,384.24 per mille	Sh. 2,502.74 per mille
Other manufactured tobacco and manufactured tobacco substitutes; “homogenous” and “reconstituted tobacco”; tobacco extracts and essences	Sh. 9,273.55 per kg	Sh. 9,734.45 per kg
Motorcycles of tariff no. 87.11 other than motorcycle ambulances and locally assembled motorcycles	Sh. 11,608.23 per unit	Sh. 12,185.16 per unit
Imported sugar confectionary of tariff heading 17.04	Sh. 35 per kg	Sh. 36.74 per kg
White chocolate, chocolate in blocks, slabs or bars of tariff nos. 1806.31.00, 1806.32.00, and 1806.90.00	Sh. 209.88 per kg	Sh. 220.31 per kg
Products containing nicotine or nicotine substitutes intended for inhalation without combustion or oral application but excluding medicinal products approved by the Cabinet Secretary responsible for matters relating to health and other manufactured tobacco and manufactured tobacco substitutes that have been homogenized and reconstituted tobacco, tobacco extracts and essences	Sh. 1,200 per kg	Sh. 1,259.64 per kg

Dated the 25th October, 2021.

GITHII MBURU,
*Commissioner-General,
Kenya Revenue Authority.*