

LEGAL NOTICE NO. 176

THE EXCISE DUTY ACT, 2015

(No. 23 of 2015)

ADJUSTMENT OF RATES OF EXCISE DUTY 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 excise duty set out in the schedule in accordance with the formula specified in Part I of the First Schedule to the Act with effect from the 1st October, 2022, and takes into account the average rate of inflation for the 2021/2022 financial year of six decimal three per centum (6.3%).

SCHEDEULE

S/No.	Description	Current rate of excise duty	New rate of excise duty
1.	Fruit juices (including must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Sh. 13.30 per litre	Sh. 14.14 per litre
2.	Bottled or similarly packaged waters and other non-alcoholic beverages, not including fruit juices or vegetable juices	Sh. 6.03 per litre	Sh. 6.41 per litre
3.	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. 134.00 per litre	Sh. 142.44 per litre
4.	Powdered beer	Sh. 121.85 per kg	Sh. 129.53 per kg
5.	Wines including fortified wines and other alcoholic beverages obtained by fermentation of fruits	Sh. 229.00 per litre	Sh. 243.43 per litre
6.	Spirits of undenatured ethyl alcohol, spirits liqueurs and other spirituous beverages of alcoholic strength exceeding 6%	Sh. 335.30 per litre	356.42 per litre
7.	Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes	Sh. 15,296.60 per kg	Sh. 16,260.29 per kg
8.	Cigarette with filters (hinge lid and soft cap)	Sh. 3,825.99 per mille	Sh. 4,067.03 per mille
9.	Cigarettes without filters (plain cigarettes)	Sh. 2,752.97 per mille	Sh. 2,926.41 per mille

S/No.	Description	Current rate of excise duty	New rate of excise duty
10.	Other manufactured tobacco and manufactured tobacco substitutes, “homogenous” and “reconstituted” tobacco, tobacco extracts and essences	Sh. 10,707.88 per kg	Sh. 11,382.48 per kg
11.	Motorcycles of tariff no. 87.11 other than motorcycle ambulances and locally assembled motorcycles	Sh. 12,185.16 per unit	Sh. 12,952.83 per unit
12.	Imported sugar confectionary or tariff heading 17.04	Sh. 40.37 per kg	Sh. 42.91 per kg
13.	Imported white chocolate including chocolate in blocks, slabs or bars or tariff nos. 1806.31.00, 1806.32.00 and 1806.90.00	Sh. 242.99 per kg	Sh. 257.55 per kg
14.	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. 1,500.00 per kg	Sh. 1,595.00 per kg

Dated the 29th September, 2022.

GITHII MBURU,
Commissioner-General of the Kenya Revenue Authority.

LEGAL NOTICE NO. 177

THE MISCELLANEOUS FEES AND LEVIES ACT

(No. 29 of 2016)

ADJUSTMENT OF RATES OF EXPORT LEVY FOR INFLATION

IN EXERCISE of the powers conferred by section 5 (4) of the Miscellaneous Fees and Levies Act, 2016, the Commissioner-General adjusts for inflation the specific rates of export levy set out in the schedule in accordance with the formula specified in Part III of the First Schedule to the Act with effect from the 1st October, 2022, and takes into account the average rate of inflation for the 2021/2022 financial year of six decimal three per centum (6.3%).

SCHEDULE

Tariff No.	Tariff description	Current rate of export levy	New rate of export levy
4101.20.00	Whole hides and skins of a weight	80% or USD	80% or USD

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Current rate of export levy</i>	<i>New rate of export levy</i>
	per hide or skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when wet-salted or otherwise preserved	0.52 per kg	0.55 per kg
4101.40.00	Hides and skins of equine animals	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4101.50.00	Whole hides and skins of weight exceeding 16 kg	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4102.10.00	Raw skins of sheep or lamb (fresh or salted, dried, limed, pickled or otherwise preserved but not tanned, parchment-dressed or further prepared) with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4102.21.00	Raw skins of sheep or lamb (pickled but not tanned, parchment-dressed or further prepared) without wool, whether or not split, other than those excluded by Note 1 (c) to Chapter 41	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4102.29.00	Other raw skins of sheep or lamb (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4103.20.00	Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) with wool on, whether or not split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter, of reptiles	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4103.30.00	Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) with wool on, whether or not split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter, of swine	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4103.90.00	Other raw hides and skins other	80% or USD	80% or USD

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Current rate of export levy</i>	<i>New rate of export levy</i>
	than of reptiles, swine, goats or kids	0.52 per kg	0.55 per kg
4104.19.00	Other tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, in the wet state (including wet-blue)	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4301.10.00	Raw fur skins of mink, whole, with or without head, tail or paws	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4301.30.00	Raw fur skins of lamb, the following: astrakhan, broadtail, caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4301.60.00	Raw fur skins of fox, whole, with or without head, tail or paws	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4301.80.00	Other raw skins, whole, with or without head, tail or paws	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4301.90.00	Heads, tails, paws and other pieces or cuttings suitable for furriers' use	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4302.11.00	Whole skins, with or without head, tail or paws, not assembled, of mink	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4302.19.00	Other whole skins, with or without head, tail or paws, not assembled	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	80% or USD 0.52 per kg	80% or USD 0.55 per kg
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	80% or USD 0.52 per kg	80% or USD 0.55 per kg

Dated the 29th September, 2022.

GITHII MBURU,
Commissioner-General of the Kenya Revenue Authority.