

**LEGAL NOTICE NO. 103**

**THE CUSTOMS AND EXCISE ACT**

*(Cap. 472)*

**IN EXERCISE of the powers conferred by section 139 of the Customs and Excise Act, the Cabinet Secretary for the National Treasury makes the following Regulations:—**

**THE CUSTOMS AND EXCISE (REMISSION OF EXCISE DUTY)  
REGULATIONS, 2013**

**1. These Regulations may be cited as the Customs and Excise (Remission of Excise Duty) Regulations, 2013 and shall come into effect on the 1st October, 2013.**

2. The Cabinet Secretary may, on the application by a manufacturer, grant remission of excise duty at fifty *per centum* with respect to beer made from sorghum, millet or cassava grown in Kenya.

3. A manufacturer applying for remission under paragraph 2 shall—

- (a) be tax compliant;
- (b) have a valid excise licence to produce beer;
- (c) have been producing beer in the last three years preceding the application;
- (d) have a minimum monthly yield of excise duty of at least ten million shillings;
- (e) ensure that the beer has at least seventy five *per centum* content of sorghum, millet or cassava excluding sugar;
- (f) pack the beer in a pressurized container of at least thirty litres or such other container and quantity as the Cabinet Secretary may approve;
- (g) sell the beer at not more than one hundred and sixty shillings per litre; and
- (h) comply with such other conditions as the Commissioner may impose.

4. Subject to all other provisions relating to returns under the Act, a manufacturer granted remission under these Regulations shall submit to the Commissioner, a detailed return of quantities of beer manufactured and sold on a monthly basis or at such interval as the Commissioner may require.

5. A manufacturer who is granted a remission under paragraph 2 based on false or misleading information shall, upon demand by the Commissioner, refund the excise duty remitted under these Regulations.

6. Legal Notice No. 8 of 2005 is revoked.

Made on the 18th June, 2013.

HENRY ROTICH,  
*Cabinet Secretary for the National Treasury.*