

SPECIAL ISSUE

3175

Kenya Gazette Supplement No. 155

20th December, 2018

(Legislative Supplement No. 75)

LEGAL NOTICE NO. 239

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 I of the First Schedule to the Act and takes into account the average inflation rate for the 2017/2018 financial year of five decimal two per centum (5.2%). Legal Notice No 164 of 2018 is revoked.

SCHEDULE

| <i>Tariff No.</i> | <i>Tariff description</i> | <i>Current rate of excise duty (Kshs.)</i> | <i>New rate of excise duty (Kshs.)</i> |
|-------------------|--|--|--|
| 2709.00.10 | Condensates per 1000 litres @ 20°C | 6,225.00 | 6,548.70 |
| 2710.12.10 | Motor spirit (gasoline) regular per 1000 litres @ 20°C | 19,505.00 | 20,519.20 |
| 2710.12.20 | Motor spirit (gasoline) premium per 1000 litres @ 20°C | 19,895.00 | 20,929.50 |
| 2710.12.30 | Aviation spirit per 1000 litres @ 20°C | 19,895.00 | 20,929.50 |
| 2710.12.40 | Spirit type Jet Fuel per 1000 litres @ 20°C | 19,895.00 | 20,929.50 |
| 2710.12.50 | Special boiling point spirit and white spirit per 1000 litres @ 20°C | 8,500.00 | 8,942.00 |
| 2710.12.90 | Other light oils and preparations per 1000 litres @ 20°C | 8,500.00 | 8,942.00 |
| 2710.19.10 | Partly refined (including topped crude) per 1000 litres @ 20°C | 1,450.00 | 1,525.40 |
| 2710.19.21 | Kerosene type Jet Fuel per 1000 litres @ 20°C | 5,755.00 | 6,054.20 |
| 2710.19.22 | Illuminating kerosene per 1000 litres @ 20°C | 7,205.00 | 7,579.60 |
| 2710.19.29 | Other medium oils and preparations per 1000 litres @ 20°C | 5,300.00 | 5,575.60 |

| <i>Tariff No.</i> | <i>Tariff description</i> | <i>Current rate of excise duty (Kshs.)</i> | <i>New rate of excise duty (Kshs.)</i> |
|-------------------|---|--|--|
| 2710.19.31 | Gas oil (automotive, light, amber for high speed engines) per 1000 litres @ 20°C | 10,305.00 | 10,840.80 |
| 2710.19.32 | Diesel oil (industrial, heavy, black for low speed marine and stationary engines) per 1000 litres @ 20°C | 3,700.00 | 3,892.40 |
| 2710.19.39 | Other gas oils per 1000 litres @ 20°C | 6,300.00 | 6,627.60 |
| 2710.19.41 | Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistokes per 1000 litres @ 20°C | 300.00 | 315.60 |
| 2710.19.42 | Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistokes per 1000 litres @ 20°C | 600.00 | 631.20 |
| 2710.19.43 | Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistokes per 1000 litres @ 20°C | 600.00 | 631.20 |
| 2710.19.49 | Other residual fuel oils per 1000 litres @ 20°C | 600.00 | 631.20 |

| <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 | Shs. 10 per litre | Shs 10.50 per litre |
| Waters (excluding water of tariff No. 2201.90.00) and other non-alcoholic beverages not including fruit or vegetable juices | Shs. 5 per litre | Shs 5.20 Per litre |

| | | |
|--|----------------------|------------------------|
| Beer, Cider, Perry, Mead, Opaque beer | Shs. 100 per litre | Shs 105.20 Per litre |
| and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages of alcoholic strength not exceeding 10% | | |
| Powdered beer | Shs. 100 per kg | Shs 105.20 per Kg |
| Wines including fortified wines, and other alcoholic beverages obtained by fermentation of fruits | Shs. 150 per litre | Shs 157.80 per litre |
| Spirits of undenatured ethyl alcohol; spirits | Shs. 200 per litre | Shs 210.40 per litre |
| liqueurs and other spirituous beverages of alcoholic strength exceeding 10% | | |
| Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes | Shs. 10,000 per kg | Shs 10,520 per Kg |
| Electronic cigarettes | Shs. 3,000 per unit | Shs 3,156.00 per unit |
| Cartridge for use in electronic cigarettes | Shs. 2,000 per unit | Shs 2,104.00 per unit |
| Cigarette with filters (Hinge lid and soft cap) | Shs. 2,500 per mille | Shs 2,630.00 Per mille |
| Cigarettes without filters (plain cigarettes) | Shs. 1,800 per mille | Shs 1,893.00 Per mille |
| Other manufactured tobacco and manufactured tobacco substitutes; "homogenous" and "reconstituted tobacco"; tobacco extracts and essences | Shs. 7,000 per kg | 7,364.00 Per Kg |
| Motor cycles of tariff 87.11 other than motor cycle ambulances and locally assembled motor cycles | Shs. 10,000 per unit | Shs 10,520 per unit |

Dated the 11th December, 2018.

JOHN NJIRAINI,
Commissioner-General,
Kenya Revenue Authority.