

LEGAL NOTICE NO. 240

THE EXCISE DUTY ACT

(No. 23 of 2015)

DECREASE IN RATES OF EXCISE DUTY

IN EXERCISE of the powers confed by section 8 of the Excise Duty Act, 2015, the Cabinet Secretary for the National Treasury and Planning amends the First Schedule to the Act by decreasing the rate of excise duty for the goods of the Tariff Nos. set out in the first column of the Schedule hereto of the tariff descriptions set out in the second column by four decimal nine four per centum from the rate set out in the third column to the rate set out in the fourth column with effect from the 12th Deceraber, 2018.

SCHEDULE

Tariff No.	Tariff description	Current rate of excise duty (Kshs.)	New rate of excise duty (Kshs.)
2709.00.10	Condensates per 1000 litres @ 20°C	6,548.70	6,225.00
2710.12.10	Motor spirit (gasoline) regular per 1000 litres @ 20°C	20,519.20	19,505.00
2710.12.20	Motor spirit (gasoline) premium per 1000 litres @ 20°C	20,929.50	19,895.00
2710.12.30	Aviation spirit per 1000 litres @ 20°C	20,929.50	19,895.00
2710.12.40	Spirit type Jet Fuel per 1000 litres @ 20°C	20,929.50	19,895.00
2710.12.50	Special boiling point spirit and white spirit per 1000 litres @ 20°C	8,942.00	8,500.00
2710.12.90	Other light oils and preparations per 1000 litres @ 20°C	8,942.00	8,500.00
2710.19.10	Partly refined (including topped crude) per 1000 litres @ 20°C	1,525.40	1,450.00
2710.19.21	Kerosene type Jet Fuel per 1000 litres @ 20°	6,054.20	5,755.00
2710.19.22	Illuminating kerosene per 1000 litres @ 20°C	7,579.60	7,205.0
2710.19.29	Other medium oils and preparations per 1000 litres @ 20°C	5,575.60	5,300.00
2710.19.31	Gas oil (automotive, light, amber for high speed engines) per 1000 litres @ 20°C	10,840.80	10,305.00
2710.19.32	Diesel oil (industrial, heavy, black for low speed marine and stationary engines) per 1000 litres @ 20°C	3,892.40	3,700.00
2710.19.39	Other gas oils per 1000 litres @ 20°C	6,627.60	6,300.00

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Current rate of excise duty (Kshs.)</i>	<i>New rate of excise duty (Kshs.)</i>
2710.19.41	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistokes per 1000 litres @ 20°C	315.60	300.00
2710.19.42	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistokes per 1000 litres @ 20°C	631.20	600.00
2710.19.43	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistokes per 1000 litres @ 20°C	631.20	600.00
2710.19.49	Other residual fuel oils per 1000 litres @ 20°C	631.20	600.00

Dated the 3rd December, 2018.

HENRY ROTICH,
Cabinet Secretary for National Treasury and Planning.