LEGAL NOTICE NO. 196

THE EXCISE DUTY ACT

(No. 23 of 2015)

IN EXERCISE of the powers conferred by section 7 (2) of the Excise Duty Act, 2015, the Cabinet Secretary makes the following Regulations—

THE EXCISE DUTY (REMISSION OF EXCISE DUTY) (AMENDMENT) REGULATIONS, 2019

1. These Regulations may be cited as the Excise Duty (Remission of Excise Duty) (Amendment) Regulations, 2019, and shall be deemed to have come into effect from the 1st July, 2019.

2. Regulation 2 of the Excise Duty (Remission of Excise Duty) Regulations, 2017, hereinafter referred to as the principal Regulations, is amended by inserting the following new paragraph immediately after paragraph (1)—

(1A) Despite paragraph (1), the Cabinet Secretary may, on the application by a manufacturer, grant remission of excise duty at ninety per centum with respect to beer made from sorghum, millet or cassava or any other agricultural produce grown in Kenya:

Provided that—

(a) the manufacturer shall invest at least five billion shillings in the manufacture of the beer;

(b) the Government and the manufacturer shall enter into an agreement whereas the manufacturer shall meet specific commitments related to the manufacture of the beer; and

(c) the remission of excise duty under this paragraph shall be for a period not exceeding five years from the date of the commencement of the manufacture of the beer.

3. Regulation 3 of the principal Regulations is amended by inserting the expression “and 2 (1A)” immediately after the expression “2 (1)” appearing in the opening words thereof.

Dated the 17th December, 2019.

UKUR YATANI,
Acting Cabinet Secretary
for the National Treasury and Planning.