

**THE FINANCE (No. 4) ACT, 1982****No. 17 of 1982***Date of Assent: 16th December, 1982**Date of Commencement: 3rd December, 1982***An Act of Parliament to amend the law relating to various taxes and duties**

ENACTED by the Parliament of Kenya as follows:—

Short title and commencement.

1. This Act may be cited as the Finance (No. 4) Act, 1982, and shall be deemed to have come into force on the 3rd December, 1982.

Amendments to Cap. 472.

2. (1) The First Schedule to the Customs and Excise Act is amended by increasing all rates of import duty, whether imposed *ad valorem*, by specific rate, or by both in the alternative, by an additional ten per cent of the stated percentage or rate (for example by increasing an *ad valorem* rate of 40 per cent to 44 per cent or a specific rate of Sh. 5.50 to Sh. 6.05).

(2) For the avoidance of doubt it is declared that the increases provided for in subsection (1) of this section are additional to any previous increase or decrease in *ad valorem* or specific rates of duty, whether imposed generally or on individual items.

(3) The Fifth Schedule to the Customs and Excise Act is amended by deleting items 3 and 4 and inserting the following—

<i>Item</i>	<i>Goods</i>	<i>Rates of Duty</i>
3	Cigarettes: where the ex factory selling price per thousand cigarettes—	
	(i) does not exceed Sh. 70 .. ..	140% of the ex factory selling price.
	(ii) exceeds Sh. 70 but does not exceed Sh. 90 .. ..	150% of the ex factory selling price.
	(iii) exceeds Sh. 90 .. ..	155% of the ex factory selling price.
4	Manufactured tobacco, ready for smoking in tobacco pipes .. .. .	155% of the ex factory selling price.

3. Part II of the First Schedule to the Sales Tax Act is amended by deleting the rates of tax shown against the items set out in the Schedule to this Act and inserting the new rates of tax therein specified.

Amendment to  
Cap. 476.

## SCHEDULE

(s. 3)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>New Rates o Tax</i>
22.03.001	.. Stout .. .. .	} Per litre	Sh. 5.78
22.03.009	.. Other beer made from malt .. .. .		Sh. 5.78
22.07.002	.. Cider, in bottle .. .. .		Sh. 6.30
27.10.011	.. Aviation gasoline (spirit) .. .. .		Cents 130.5
27.10.012	.. Motor spirit (gasoline) premium .. .. .		Cents 264.3
27.10.013	.. Motor spirit (gasoline) regular .. .. .		Cents 235.2
27.10.030	.. Other light petroleum oils and preparations .. .. .		Cents 130.5
27.10.041	.. Jet fuel (kerosene type) .. .. .		Cents 10
27.10.042	.. Kerosene; special boiling point spirits and white spirits .. .. .		Cents 10
27.10.062	.. Gas oil (automotive light, amber for high speed engines) .. .. .		Cents 108.7