

THE FINANCE (No. 2) ACT, 1982

No. 9 of 1982

Date of Assent: 25th June, 1982

Date of Commencement: 29th April, 1982

An Act of Parliament to amend the law relating to various taxes and duties

ENACTED by the Parliament of Kenya as follows:—

1. This Act may be cited as the Finance (No. 2) Act, 1982, and shall be deemed to have come into force on the 29th April, 1982. Short title and commencement.

2. The Customs and Excise Act is amended— Amendments to Cap. 472.
 - (a) in the First Schedule (import duties), by making the amendments set out in the First Schedule to this Act in the ways therein described, and the rates of duty thereby imposed shall be subject to an additional ten per cent increase on to the stated percentage rate;
 - (b) in the Fifth Schedule (excise duties)—
 - (i) in item 3 (cigarettes) by deleting “Sh. 70” wherever it appears in the second column and substituting “Sh. 80”;
 - (ii) in item 5 (spirits) by deleting “Sh. 47.50” in the fourth column and substituting “Sh. 60”.

3. The Sales Tax Act is amended in Part II of the First Schedule (rates of tax), by making the various amendments set out in the Second Schedule to this Act in the ways therein described. Amendments to Cap. 476.

FIRST SCHEDULE

(s. 2)

Delete the rates of import duty set out in the third column in respect of the tariff numbers and descriptions in the first and second columns and substitute the rates of duty respectively set out in the fourth column.

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
24.01.010	Tobacco, not stripped, flue cured, of the Virginia type	20%	100%
24.01.020	Tobacco, not stripped, other	20%	100%
24.01.030	Tobacco, wholly or partly stripped, flue cured, of the Virginia type	20%	100%
24.01.040	Tobacco, wholly or partly stripped, other	20%	100%
24.01.050	Tobacco refuse	20%	100%

SECOND SCHEDULE

(s. 3)

Delete the rates of Sales Tax shown against the tariff numbers set out below and substitute the rates shown.

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>New Rate of Tax</i>
22.03.001	Stout	} Per litre	Sh. 4.98
22.03.009	Other beer made from malt		Sh. 4.98
22.07.002	Cider, in bottle		Sh. 5.50