

LEGAL NOTICE No. 107

THE CUSTOMS AND EXCISE ACT

(Cap. 472)

IN EXERCISE of the powers conferred by section 234 of the Customs and Excise Act, the Minister for Finance and Planning makes the following Regulations:—

THE CUSTOMS AND EXCISE (AMENDMENT) REGULATIONS, 1985

1. These Regulations may be cited as the Customs and Excise (Amendment) Regulations, 1985 and shall come into operation on 1st July, 1985.

2. The Customs and Excise Regulations are amended—

Sub. Leg.

(a) by inserting immediately after regulation 244 the following new regulation—

Refund of
excise duty
on cigar-
ettes, etc.
deposited
in bonded
warehouses.

244A. (1) A claim for a refund or rebate of the excise duty paid on any cigarettes or manufactured tobacco deposited in a bonded warehouse for exportation or shipment for use as stores for any aircraft or vessel shall not be allowed unless—

- (a) the cigarettes or manufactured tobacco are dispatched directly to the bonded warehouse from the licensee's stock room;
- (b) the cigarettes or manufactured tobacco are produced to the proper officer at the licensee's stock room for examination prior to dispatch and are sealed and secured to his satisfaction;
- (c) the cigarettes or manufactured tobacco are produced to the proper officer at the bonded warehouse for examination and confirmation that the goods have not been tampered with;
- (d) the cigarettes or manufactured tobacco are entered for warehousing in Form E. 19A in quadruplicate and the licensee gives notice thereon of his intention to claim refund or rebate on the goods so entered;
- (e) the quadruplicate copy of the relevant warehousing entry duly certified as to receipt of the cigarettes or manufactured tobacco into the warehouse by the proper officer at the bonded warehouse is produced in support of the claim for refund or rebate which shall be in Form E. 20A.

(2) Any cigarettes or manufactured tobacco so deposited shall be dealt with as warehoused goods and shall, unless otherwise permitted, be entered either for exportation or for use as stores for aircraft or vessels in accordance with the provisions of the Act.

(b) by inserting immediately after Forms E. 19 and E. 20 the following new Forms E. 20A respectively—

Form E. 19A (r. 244A)

REPUBLIC OF KENYA

CUSTOMS AND EXCISE DEPARTMENT

**WAREHOUSING ENTRY FOR CIGARETTES/MANUFACTURED TOBACCO
ON WHICH EXCISE DUTY HAS BEEN PAID**(for Exportation or Use as Stores)
(In Quadruplicate)

I/We hereby give notice to remove the
undermentioned cigarettes/manufactured tobacco from my/our premises at
..... at a.m./p.m. on the day of
..... for exportation or shipment for use as stores.

CARTONS		Number of bundles per carton	Milles per Carton	Amount of duty paid
Numbers and types	Marks and numbers			

I/We declare that the above particulars are true and that I/We intend to claim
a refund/rebate of the excise duty paid thereon.

Declared this day of

Place
Licensee

Checked and found correct

.....
Proper Officer

(Reverse) Examination account on receipt

.....
Proper Officer i/c Bonded warehouse No.

Form E. 20A (r. 244A)

REPUBLIC OF KENYA

CUSTOMS AND EXCISE DEPARTMENT

**CLAIM FOR A REFUND/REBATE OF EXCISE DUTY PAID ON CIGARETTES
OR MANUFACTURED TOBACCO DEPOSITED IN A BONDED WAREHOUSE
FOR EXPORTATION OR SHIPMENT FOR USE AS STORES**

(In Duplicate)

I/We hereby apply for a refund/rebate of excise duty in the amount of Sh. and cents in respect of the under-mentioned cigarettes/manufactured tobacco which were deposited in bonded warehouse No. at (place) for exportation or shipment for use as stores.

CARTONS		Number of bundles	Period of manufacture	Milles per carton	Ex-factory price	Rate of duty	Amount claimed
Numbers and types	Marks and numbers						

I/We declare that the cigarettes/manufactured tobacco in respect of which this claim for a refund/rebate is made were manufactured at my/our licensed premises at and that the full excise duty thereon has been paid.

Place.....

Claimant

Date.....

Checked and found correct

Refund/Rebate

Relevant documents noted

authorized

Proper Officer

for Commissioner

Date

Date

Refund/Rebate of Sh. and cents
received this day of in
payment of the above claim.

Recipient

Made on the 13th June, 1985.

GEORGE SAITOTI,
Minister for Finance and Planning.