

LEGAL NOTICE No. 191

**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 makes the following Regulations:-

**THE CUSTOMS AND EXCISE (AMENDMENT) (NO. 2)**  
**REGULATIONS, 1994**

1. These Regulations may be cited as the Customs and Excise (Amendment) Regulations, 1994 and shall come into operation on the 17th June, 1994.

L.N.146/1993.

2. Regulation 240A of the Customs and Excise Regulations is amended:-

(a) by deleting the full stop at the end of paragraph (2)(b) and inserting a semi-colon and the word "and";

(b) by inserting the following new paragraph (2)(c) -

(c) imported goods, other than fuel, lubricants, plant, machinery or equipment, for direct consumption or to be expended in the manufacture or production in Kenya of goods for supply as shipstores to the national carrier or any airline designated under an air services agreement between the Government and a foreign government.

(c) by deleting the full stop at the end of the proviso (iii) to paragraph (3)(b) and inserting a semi colon and the word "or";

(d) by inserting after proviso (iii) the following new proviso (iv) -

(iv) are goods for supply to the national carrier or any airline designated under an air services agreement between the Government and a foreign government.

(e) by deleting the full stop at the end of paragraph (4)(c) and inserting a colon and the following proviso -

Provided that remission of duty shall not be granted in respect of suspended duty and dumping duty.

Made on the 16th June, 1994.

MUSALIA MUDAVADI,  
*Minister for Finance.*