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**THE MISCELLANEOUS FEES AND LEVIES ACT**

CHAPTER 469C

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**CHAPTER 469C**

**MISCELLANEOUS FEES AND LEVIES ACT**

ARRANGEMENT OF SECTIONS

PART I – PRELIMINARY

*Section*

1. Short title
2. Interpretation

PART II – ADMINISTRATION

3. Functions and powers of the Commissioner and other officers
4. Authorised officers to have powers of police officers

PART III – IMPOSITION OF LEVIES AND FEES

5. Imposition of export levy
6. Exemption
7. Import declaration fee
- 7A. Export and investment promotion levy
8. Railway development levy
- 8A. Anti-adulteration levy
- 8B. Processing fees on duty free motor vehicles
9. Application of East African Community Customs Management Act, 2004
- 9A. Duty on goods for home use from an export processing zone enterprise
- 9B. Application of Tax Procedures Act (Cap. 469B) to excess tax refunds
10. Formalities may be carried out by information technology

PART IV – MISCELLANEOUS PROVISIONS

11. Offence
12. Regulations

SCHEDULES

GOODS SUBJECT TO EXPORT LEVY

GOODS EXEMPT FROM IMPORT DECLARATION FEE AND RAILWAY DEVELOPMENT LEVY

GOODS EXEMPT FROM IMPORT DECLARATION FEE AND RAILWAY DEVELOPMENT LEVY

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**CHAPTER 469C**

**MISCELLANEOUS FEES AND LEVIES ACT**

*[Date of assent: 31st August, 2016.]*

*[Date of commencement: 21st September, 2016.]*

**An Act of Parliament to provide for the imposition of duties, fees and levies on imported or exported goods and for connected purposes**

[Act No. 29 of 2016, Act No. 11 of 2017, Act No. 15 of 2017, Act No. 10 of 2018, Act No. 23 of 2019, Act No. 1 of 2020, Act No. 2 of 2020, Act No. 8 of 2020, Act No. 8 of 2021, Act No. 22 of 2022, Act No. 4 of 2023.]

**PART I – PRELIMINARY**

**1. Short title**

This Act may be cited as the Miscellaneous Fees and Levies Act.

**2. Interpretation**

(1) In this Act, unless the context otherwise requires—

**"Authority"** means Kenya Revenue Authority established by the Kenya Revenue Authority Act (Cap. 469);

**"authorised officer"** means any officer appointed under section 3;

**"Cabinet Secretary"** means the Cabinet Secretary for the time being responsible for finance;

**"Commissioner"** means the Commissioner-General appointed under the Kenya Revenue Authority Act (Cap. 469) or any other Commissioner to whom powers or functions have been delegated under that Act;

**"concessional loan"** means a loan with at least twenty-five percent grant element;

**"customs value"** for the purposes of ascertaining the value for charging, means—

- (a) the import declaration fee or railway development levy, the import value of goods as appraised by Customs for use as the basis for assessing the amount of import duty; or
- (b) the export levy, the export value of the goods;

**"East African Community Partner States"** means the Republics of Burundi, Rwanda, Uganda and the United Republic of Tanzania;

**"export"** means to take or cause to be taken out of Kenya to a foreign country to an export processing zone or special economic zone;

**"export processing zone"** means an export processing zone designated as such under the Export Processing Zones Act (Cap. 517);

**"importer"** in relation to goods, means a person who owns the goods, or any other person who is, for the time being, in possession of or beneficially interested in the goods at the time of importation;

**"official aid funded project"** means a project funded by means of a grant or concession loan in accordance with an agreement between

the Government of Kenya and any foreign government, agency, institution, foundation, organization or any other aid agency;

**"person"** means an individual, company, partnership, association of persons, trust, estate, the Government, a foreign government or a political subdivision of the Government or foreign government; and

**"Special Economic Zone"** has the meaning assigned to it under the Special Economic Zones Act (Cap. 517A).

(2) For the purpose of this Act, goods shall be classified by reference to the nomenclature set out in Annex 1 to the Protocol on the Establishment of the East African Community Customs Union and in interpreting the Annex; the general rules of interpretation set out therein shall apply.

[Act No. 10 of 2018, s. 49, Act No. 23 of 2019, s. 36.]

## PART II – ADMINISTRATION

### 3. Functions and powers of the Commissioner and other officers

(1) The Commissioner shall be responsible for the control and collection of, and accounting for, duties, fees and levies paid under this Act and shall, subject to the direction and control of the Cabinet Secretary, have the superintendence of all matters relating thereto.

(2) The Commissioner shall appoint such officers as may be necessary for the administration of this Act.

(3) The Commissioner may authorize any officer appointed under this section to perform any of the functions of the Commissioner under this Act or the regulations, other than the functions under subsection (2).

(4) Every authorised officer appointed under this section shall enforce, and ensure due compliance with, the provisions of this Act and the regulations, and shall make all due inquiries in relation thereto.

(5) Every authorised officer appointed under this section shall, on demand, produce such documents establishing his or her identity as may be approved by the Commissioner.

(6) Every authorised officer shall, in carrying out the provisions of this Act, regard and deal with all documents and information relating to fees and charges and all confidential instructions in respect of the administration of this Act which may come into his possession or to his knowledge in the course of his duties as confidential.

(7) Any decision made and any notice or communication issued or signed by any authorised officer may be withdrawn or amended by the Commissioner or by the authorised officer concerned, and shall, until it has been so withdrawn, be deemed to have been made, issued or signed by the Commissioner.

### 4. Authorised officers to have powers of police officers

For the purposes of carrying out the provisions of this Act, every authorised officer shall, in the performance of his or her duties, have all the powers, rights, privileges and protection of a police officer.

## PART III – IMPOSITION OF LEVIES AND FEES

**5. Imposition of export levy**

(1) There shall be paid a levy to be known as the export levy, on all goods specified in the First Schedule.

(2) The levy shall, where more than one rate is specified, be the higher of the *ad valorem* or the specific rate specified in the First Schedule and shall be paid by the exporter at the time of entering the goods for export.

(3) The *ad valorem* rate shall be based on the custom value of the goods.

(4) *Deleted by Act No. 4 of 2023, s. 69.*

[Act No. 4 of 2023, s. 69.]

**6. Exemption**

The provisions of section 5 shall not apply to goods exported to the East African Community Partner States.

**7. Import declaration fee**

(1) There shall be paid a fee to be known as the import declaration fee, on all goods imported into the country for home use.

(2) The fee shall be at the rate of two point-five per cent of the customs value of the goods and shall be paid by the importer of such goods at the time of entering the goods for home use.

(2A) *Deleted by Act No. 4 of 2023, s. 68 (b).*

(3) Despite subsection (1)—

(a) import declaration fee shall not be charged on the goods specified in Part A of the Second Schedule when imported or purchased before clearance through customs;

(b) *deleted by Act No. 4 of 2023, s. 68 (c).*

(4) An importer of goods other than goods specified in Part A of the Second Schedule shall complete the prescribed import declaration form.

(5) An importer shall present a copy of the import declaration form completed under subsection (4) to the Commissioner at the time of entering the goods for home use.

(6) Out of the fee collected under subsection (2), ten per cent shall be paid into a Fund established and managed in accordance with the Public Finance Management Act (Cap. 412A)

(7) The monies in the Fund under subsection (6) shall be used for the payment of Kenya's contributions to the African Union and any other international organisation to which Kenya has a financial obligation.

[Act No. 23 of 2019, s. 37, Act No. 2 of 2020, Sch., Act No. 8 of 2020, s. 20, Act No. 22 of 2022, s. 46, Act No. 4 of 2023, s. 68.]

**7A. Export and investment promotion levy**

(1) There shall be paid a levy to be known as the export and investment promotion levy, on all goods specified in the Third Schedule, imported into the country for home use.

(2) The levy shall be at the rates specified in the Third Schedule and shall be paid by the importer of such goods at the time of entering the goods into the country for home use.

(3) The purpose of the levy shall be to provide funds to boost manufacturing, increase exports, create jobs, save on foreign exchange and promote investments.

(4) The export and investment promotion levy shall not be charged on goods originating from East African Community Partner States that meet the East African Community Rules of Origin.

(5) The funds collected from the levy shall be paid into a fund established and managed in accordance with the Public Finance Management Act (Cap. 412A).

[Act No. 4 of 2023, s. 70.]

#### **8. Railway development levy**

(1) There shall be paid a levy to be known as the railway development levy, on all goods imported into the country for home use.

(2) The levy shall be at the rate of one point-five per cent of the customs value of the goods and shall be paid by the importer of such goods at the time of entering the goods into the country for home use.

(2A) *Deleted by Act No. 4 of 2023, s. 71 (b).*

(3) The purpose of the levy shall be to provide funds for the construction and operation of a standard gauge railway network in order to facilitate the transportation of goods.

(4) The Cabinet Secretary shall, by regulations, establish a railway development levy fund into which all the proceeds of the levy shall be paid.

(5) The fund referred to in subsection (4) shall be established, managed, administered or wound up in accordance with section 24 of the Public Finance Management Act (Cap. 412A) and the regulations made under that Act.

(6) No levy shall be charged in respect of the goods specified in Part B of the Second Schedule when imported or purchased before clearance through customs.

[Act No. 23 of 2019, s. 38, Act No. 2 of 2020, Sch, Act No. 22 of 2022, s. 47, Act No. 4 of 2023, s. 71.]

#### **8A. Anti-adulteration levy**

(1) There shall be paid a levy to be known as the anti-adulteration levy, on all illuminating kerosene imported into the country for home use.

(2) The levy shall be at the rate of eighteen shillings per litre of the customs value of the illuminating kerosene and shall be paid by the importer at the time of entering the illuminating kerosene into the country.

(3) The Commissioner shall refund the levy on the written application of an importer where the Commissioner is satisfied that the levy was paid in respect of illuminating kerosene that has subsequently been used by a licensed or registered manufacturer to manufacture paint, resin or shoe polish.

(4) The levy shall not apply to a licenced or registered manufacturer of paint, resin or shoe polish.

[Act No. 10 of 2018, s. 50, Act No. 23 of 2019, s. 39, Act No. 8 of 2021, s. 49.]

#### **8B. Processing fees on duty free motor vehicles**

(1) There shall be a fee to be known as the processing fee on all motor vehicles excluding motorcycles imported or purchased duty free prior to clearance through customs under the Fifth Schedule to the East African Community Customs Management Act, 2004.



(2) The fee shall be Kenya shillings ten thousand applicable to all motor vehicles excluding motorcycles imported or purchased duty free specified in paragraphs 4, 5, 6, 7, 8, 9, 10 and 11 of Part A, and paragraph 3 and 5 of Part B under the Fifth Schedule to the East African Community Customs Management Act, 2004.

[Act No. 2 of 2020, Sch.]

#### **9. Application of East African Community Customs Management Act, 2004**

The provisions of the East African Community Customs Management Act, 2004, relating to the determination of value of imported goods, collection and enforcement of the payment of duty shall apply for the purposes of assessment, collection and enforcement of the payment of import declaration fee, railway development levy and export levy.

#### **9A. Duty on goods for home use from an export processing zone enterprise**

Notwithstanding the import duties payable under section 110 of the East African Community Customs Management Act, 2004, an additional duty at a rate of two point five per cent of the customs value shall be payable in respect of goods entered for home use from an export processing zones enterprise.

Provided that this section shall not apply to currency notes and coins imported by the Central Bank of Kenya.

[Act No. 8 of 2020, s. 21, Act No. 22 of 2022, s. 48.]

#### **9B. Application of Tax Procedures Act (Cap. 469B) to excess tax refunds**

The provisions of section 47 of the Tax Procedures Act (Cap. 469B) shall apply for the purposes of—

- (a) an application for refunds, ascertainment and repayment of fees and levies overpaid or paid in error under this Act; or
- (b) the determination by the Commissioner of penalties and interests on fees and levies that remain unpaid.

[Act No. 8 of 2021, s. 50, Act No. 22 of 2022, s. 49.]

#### **10. Formalities may be carried out by information technology**

(1) Subject to such conditions as the Commissioner shall prescribe, formalities or procedures under this Act may be carried out by use of information technology in the customs computerized system.

(2) The provisions of the East African Community Customs Management Act, 2004, relating to registration of users, access and use on the customs computerized system shall apply for the purposes of carrying out formalities and procedures under this Act.

### **PART IV – MISCELLANEOUS PROVISIONS**

#### **11. Offence**

(1) A person who contravenes the provisions of this Act commits an offence.

(2) A person convicted of an offence under this Act, where no specific penalty is provided, shall be liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding two years, or to both.

**12. Regulations**

The Cabinet Secretary may make regulations for the better carrying out of the provisions of this Act.

**FIRST SCHEDULE**

[s. 5(1)]

**GOODS SUBJECT TO EXPORT LEVY**

[Act No. 15 of 2017, s. 58, Act No. 22 of 2022, s. 50,  
LN 177 of 2022, LN 203 of 2022, Act No. 4 of 2023, s. 72.]

**PART I**

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Export Levy Rate</i>
1703	Molasses resulting from the extraction or refining of sugar	20% of the customs value
2601	Iron ores and concentrates, including roasted iron pyrites	USD 175 per tonne
4101.20.00	Whole unsplit hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10kg when dry salted, or 16kg when fresh, wet salted or otherwise preserved	50% or USD 0.32/kg whichever is higher
4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on whether or not split, other than those excluded by Note 1(c) to Chapter 41.	50% or USD 0.32/kg whichever is higher
4102.29.00	Other raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note (c) to Chapter 41	50% or USD 0.32/kg whichever is higher
4103.20.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or (c) to this Chapter, of reptiles.	50% or USD 0.32/kg whichever is higher.
4103.30.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), but not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter, of swine.	50% or USD 0.32/kg whichever is higher
4103.90.00	Other raw hides and skins other than of reptiles, swine, goats or kids.	50% or USD 0.32/kg whichever is higher.
4104.19.00	Other tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair	50% or USD 0.32/kg whichever is higher

*Miscellaneous Fees and Levies*


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	on, whether or not split, but not further prepared, in the wet state (including wet - blue).	
4301.60.00	Raw furskins of fox, whole, with or without head, tail or paws.	50% or USD 0.32/ kg whichever is higher
4101.50.00	Whole hides and skins, of weight exceeding 16 kg.	50% or USD 0.32/ kg whichever is higher
4101.90.00	Other, including butts, bends and bellies.	50% or USD 0.32/ kg whichever is higher
4102.10.00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1(c) to Chapter 41.	50% or USD 0.32/ kg whichever is higher
4301.10.00	Raw furskins of mink, whole, with or without head, tail or paws.	50% or USD 0.32/ kg whichever is higher
4301.30.00	Raw furskins of lamb, the following: Astrkhan, broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws.	80% or USD 0.55 per kg.
4301.80.00	Other raw furskins, whole, with or without head, tail or paws.	50% or USD 0.32/ kg whichever is higher
4301.90.00	Heads, tail, paws, and other pieces or cuttings, suitable for furriers' use.	50% or USD 0.32/ kg whichever is higher
4302.11.00	Whole skins, with or without head, tail or paws, not assembled, of mink.	50% or USD 0.32/ kg whichever is higher
4302.19.00	Other whole skins, with or without head, tail or paws, not assembled.	50% or USD 0.32/ kg whichever is higher
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled.	50% or USD 0.32/ kg whichever is higher
4302.30.00	Whole skins and pieces or cuttings thereof, assembled.	50% or USD 0.32/ kg whichever is higher
7112.30.00	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds of a kind used principally for the recovery of precious metal of ash containing precious metal or precious metal compounds.	20%
7112.91.00	Other waste and scrap of precious metal or precious metal compounds of a kind used	20%

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*Miscellaneous Fees and Levies*

	principally for the recovery of precious metal of gold including metal clad with gold.	
7112.92.00	Other waste and scraps of precious metal or precious metal compounds of a kind used principally for the recovery of precious metal of platinum, including metal clad with platinum.	20%
7112.99.00	Other waste and scrap of precious metal or metal clad with precious metal, other waste and scrap containing precious metal compounds, of a kind used principally for the recovery of precious metal.	20%
7204.10.00	Waste and scrap of cast of iron.	20%
7204.29.00	Waste and scrap of other alloy or steel.	20%
7204.30.00	Waste and scrap of tinned iron steel.	20%
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles, or iron or steel.	20%
7204.49.00	Other waste and scrap or iron or steel	20%
7204.50.00	Remelting scrap ingots	20%
7205.10.00	Granules of pig iron, spiegeleisen, iron or steel.	20%
7902.00.00	Zinc waste and scrap.	20%
8002.00.00	Tin waste and scrap.	20%
8102.94.00	Unwrought molybdenum including bars and rods obtained simply by sintering; waste and scrap.	20%
8102.97.00	Waste and scrap of molybdenum	20%
8103.30.00	Waste and scrap of tantalum	20%
8104.20.00	Waste of scrap of magnesium	20%
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	20%
8105.30.00	Waste and scrap of cobalt matters.	20%
8106.10.00	Bismuth and articles thereof including waste and scrap containing more than 99.99% of bismuth, by weight	20%
8106.90.00	Other bismuth and articles thereof including waste and scrap	20%
8109.31.00	Waste and scrap of zirconium containing less than 1 part hafnium to 500 parts zirconium by weight	20%
8112.61.00	Waste and scrap of cadmium.	20%
8108.30.00	Waste and scrap of titanium.	20%
8110.20.00	Waste and scrap of antimony.	20%
8112.13.00	Waste and scrap of beryllium.	20%
8112.22.00	Waste and scrap of chromium.	20%
8112.52.00	Waste and scrap of thallium.	20%
8112.92.00	Unwrought waste and scrap; powders.	20%

**PART II**

Part I shall not apply to exports to Export Processing Zones or Special Economic Zones.

[Act No. 15 of 2017, s. 58.]

**PART III**

[s. 5(4)]

(1) The specific rates of export levy on goods specified in Part I of this schedule shall be adjusted for inflation at a date not later than the 1<sup>st</sup> October of every financial year in accordance with the formula specified in paragraph (2).

(2) Each rate of export levy specified in column 3 of the table in Part I of this schedule shall be replaced by the rate of export levy computed by reference to the following formula—

**A x B**

Where—

**A** is the rate of export levy on the day immediately before the adjustment day; and

**B** is the adjustment factor for the adjustment day calculated as one plus annual average rate of inflation of the preceding financial year.

(3) For the purpose of this Part—

"adjustment day" means 1st July of every year;

"inflation" means the average annual inflation rate in a financial year;

"financial year" means the period of 12 months ending on 30<sup>th</sup> June of every year.

**SECOND SCHEDULE**

[s. 7(3)(a)]

**GOODS EXEMPT FROM IMPORT DECLARATION FEE AND RAILWAY DEVELOPMENT LEVY**

[ Act No. 11 of 2017, Sch., Act No. 15 of 2017, s. 59, Act No. 10 of 2018, s. 51, Act No. 1 of 2020, ss. 42 & 43, Act No. 2 of 2020, Sch., Act No. 8 of 2020, s. 22, Act No. 8 of 2021, s. 51, Act No. 22 of 2022, s. 51, Act No. 4 of 2023, s. 73]

**PART A****GOODS EXEMPT FROM IMPORT DECLARATION FEE WHEN IMPORTED OR PURCHASED BEFORE CLEARANCE THROUGH CUSTOMS**

The following goods are exempt from payment of import declaration fee when imported or purchased before clearance through customs—

- (i) goods destined for approved duty free shops;
- (ii) goods destined for approved Export Processing Zones or Special Economic Zones enterprises;
- (iii) goods destined for approved enterprises manufacturing under bond;
- (iv) accompanied or unaccompanied used personal effects;
- (v) ammunition, weapons or implements of war imported by the Government;
- (vi) household and personal effects including motor vehicles, provided such motor vehicles qualify for exemption from duty under the Fifth Schedule to the East African Community Customs Management Act, 2004;

*Miscellaneous Fees and Levies*

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- (vii) posted parcels, excluding goods imported for trade;
- (viii) *deleted by Act No. 2 of 2020, Sch.;*
- (ix) *deleted by Act No. 2 of 2020, Sch.;*
- (x) goods for official use by diplomatic and consular missions, the United Nations and its agencies, and institutions or organizations exempted under the Privileges and Immunities Act (Cap.179);
- (xi) goods destined for official aid-funded projects;
- (xii) currency notes and coins of current issues imported by the Central Bank of Kenya or by a financial institution with the approval of the Central Bank of Kenya; postage, revenue and excise stamps;
- (xiii) explosive and pyrotechnic products imported by the Government;
- (xiv) gifts by foreign Governments or international organizations to charities and foundations;
- (xv) All goods and parts thereof of Chapter 88;
- (xva) any other aircraft spare parts including aircraft engines imported by aircraft operators or persons engaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation.
- (xvi) aircraft catering stores for use in an aircraft owned and operated by a designated airline;
- (xvii) currency notes, coins, travellers cheques and bullion;
- (xviii) rail locomotives, wagons (86.0 to 86.06) and rail containers (86.09);
- (xix) ships weighing 250 tonnes or more;
- (xx) goods from the East African Community Partner States that meets the East African Community Rules of origin;
- (xxi) *deleted by Act No. 2 of 2020, Sch.;*
- (xxia) *deleted by Act No. 2 of 2020, Sch.;*
- (xxib) goods imported or purchased for the construction of bulk storage facilities for supporting the Standard Gauge Railway operations with a minimum storage capacity of one hundred thousand metric tonnes of supplies as approved by the Cabinet Secretary responsible for transport;
- (xxii) *deleted by Act No. 8 of 2020, s. 22(a)(ii);*
- (xxiii) *deleted by Act No. 8 of 2020, s. 22(a)(iii);*
- (xxv) All goods including material supplies, equipment, machinery and motor vehicles for the official use by the Kenya Defence Forces and National Police Service;
- (xxva) inputs and raw materials imported by manufacturers of pharmaceutical products on the recommendation of the Cabinet Secretary responsible for matters relating to health;
- (xxvb) goods imported for use in the construction and maintenance of human vaccine manufacturing plants as approved by the Cabinet Secretary for the National Treasury on recommendation of the Cabinet Secretary for Health;
- (xxvc) goods, inputs and raw materials imported by a company which is—

- (a) engaged in business under a special operating framework arrangement with the Government; and
- (b) incorporated for purposes of undertaking the manufacture of human vaccines or other manufacturing activities including refining; and whose capital investment is at least ten billion shillings, subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health; and
- (xxvi) such other goods the exemption of which the Cabinet Secretary may determine is in the public interest, or to promote investment and the value of which shall not be less than five billion shillings.
- (xxvii) goods imported for official use by international and regional organizations that have bilateral or multilateral agreements with Kenya;
- (xxviii) liquefied petroleum gas;
- (xxix) the supply of denatured ethanol of tariff number 2207.20.00; and
- (xxx) bioethanol vapour (BEV) stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel).

**PART B(s. 8(6))****GOODS EXEMPT FROM THE RAILWAY DEVELOPMENT LEVY WHEN IMPORTED OR PURCHASED BEFORE CLEARANCE THROUGH CUSTOMS**

The railway development levy shall not apply to goods imported or purchased before clearance through customs—

- (i) for the implementation of an official aid funded project;
- (ii) goods imported for official use by diplomatic and consular missions, United Nations and its agencies, and institutions or organizations exempted under the Privileges and Immunities Act;
- (iii) *deleted by Act No. 4 of 2023, s.73.*;
- (iv) from the East African Community Partner States provided that they meet the East African Community Rules of origin;
- (v) *deleted by Act No. 2 of 2020, Sch.*;
- (va) *deleted by Act No. 2 of 2020, Sch.*;
- (vb) goods imported or purchased for the construction of bulk storage facilities for supporting the Standard Gauge Railway operations with a minimum storage capacity of one hundred thousand metric tonnes of supplies as approved by the Cabinet Secretary responsible for transport;
- (vi) *deleted by Act No. 8 of 2020, s. 22(b)(i)*;
- (vii) *deleted by Act No. 2 of 2020, Sch.*;
- (viii) currency notes and coins imported by the Central Bank of Kenya;
- (viiiia) inputs and raw materials imported by manufacturers of pharmaceutical products on the recommendation of the Cabinet Secretary responsible for matters relating to health;
- (viiiib) goods imported for use in the construction and maintenance of human vaccine manufacturing plants as approved by the Cabinet Secretary for the National Treasury on recommendation of the Cabinet Secretary for Health;

*Miscellaneous Fees and Levies*

- (viii) goods, inputs and raw materials imported by a company which is—
- (a) engaged in business under a special operating framework arrangement with the Government; and
  - (b) incorporated for purposes of undertaking the manufacture of human vaccines or other manufacturing activities including refining; and whose capital investment is at least ten billion shillings,
- subject to approval of the Cabinet Secretary for the National Treasury, on recommendation of the Cabinet Secretary for health;
- (ix) All goods including material supplies, equipment, machinery and motor vehicles for the official use by the Kenya Defence Forces and National Police Service;
  - (x) such other goods the exemption of which the Cabinet Secretary may determine is in the public interest, or to promote investment and the value of which shall not be less than five billion shillings.
  - (xi) goods imported for official use by international and regional organizations that have bilateral or multilateral agreements with Kenya;
  - (xii) liquefied petroleum gas;
  - (xiii) all goods and parts thereof of Chapter 88;
  - (xiv) the supply of denatured ethanol of tariff number 2207.20.00;
  - (xv) bioethanol vapour (BEV) stoves classified under HS Code 7321.12.00 (cooking appliances and plate warmers for liquid fuel); and
  - (xvi) any other aircraft spare parts including aircraft engines imported by aircraft operators or persons engaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation.

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**THIRD SCHEDULE**

[s. 7(3)(a)]

**GOODS EXEMPT FROM IMPORT DECLARATION  
FEE AND RAILWAY DEVELOPMENT LEVY**

[Act No. 4 of 2023, s. 74]

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Export and investment promotion levy rate</i>
2523.10.00	Cement Clinkers	17.5 % of the customs value
7207.11.00	Semi-finished products of iron or non-alloy steel containing, by weight, <0.25% of carbon; of rectangular (including square) cross-section, the width measuring less than twice the thickness	17.5 % of the customs value
7213.91.10	Bars and rods of iron or non-alloy steel, hot-rolled, in irregularly wound coils of circular cross-section measuring less than 14mm in	17.5 % of the customs value



*Miscellaneous Fees and Levies*


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	diameter of cross section measuring less than 8 mm	
7213.91.90	Bars and rods of iron or non-alloy steel, hot-rolled, in irregularly wound coils of circular cross-section measuring less than 14mm in diameter; other	17.5 % of the customs value
4804.11.00	Uncoated kraft paper and paperboard, in rolls or sheets; Kraft liner; Unbleached	10 % of the customs value
4804.21.00	Sack kraft paper; Unbleached	10 % of the customs value
4804.31.00	Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less: Unbleached	10 % of the customs value
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.	10 % of the customs value
4819.40.00	Other sacks and bags, including cones.	10 % of the customs value

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