



THE KENYA GAZETTE

Published by Authority of the Republic of Kenya

(Registered as a Newspaper at the G.P.O.)

Vol. XCVI—No. 29

NAIROBI, 16th June, 1994

Price Sh. 20

GAZETTE NOTICE No. 3354

THE CUSTOMS AND EXCISE ACT (Cap. 472)

PURSUANT to the provisions of item 5 of Part C of the Third Schedule to the Customs and Excise Act, and the Customs and Excise (Small-Scale Industries) Order, 1993 the Permanent Secretary to the Treasury issues the following Notice -

1. For the purposes of this Notice-

"capital goods" include plant, machinery and equipment for investment in small-scale industries but does not include motor vehicles, office furniture, typewriters, computers, copying equipment or raw materials;

"small-scale industry" is a business and associated businesses which collectively had a turnover of less than one hundred million shillings in their last accounting period;

"an associated business" is where -

(a) either business participates directly or indirectly in the management, control or capital of both businesses; or

(b) a third person participates directly or indirectly in the management, control or capital of both businesses; or

(c) an individual who participates in the management, control or capital of the one business is associated by marriage, consanguinity or affinity to an individual who participates in the management, control or capital of the other business.

2. The import duty payable in respect of capital goods imported or purchased for investment in small-scale industries

shall be remitted or refunded in the manner provided for under paragraph 3.

3. A remission or refund under paragraph 2 shall be graduated in the following manner -

(a) no remission or refund of import duty shall be applicable in respect of small-scale industries located in the areas designated and bounded in blue on the boundary plans specified in the Schedule;

(b) import duty payable is remitted such that ten percent *ad valorem* or 10% of the specific rate specified in the First Schedule to the Act, whichever is the higher, is payable in respect of capital goods for the establishment of small-scale industries located in areas other than those referred to in paragraph (a);

(c) where import duty has been levied and paid, the amount to be refunded shall be that amount which would have been remitted under paragraph (b) had the import duty not been paid.

4. This Notice shall not apply to capital goods whose cost and freight value at Mombasa or any other place of entry is in excess of fifty million shillings.

SCHEDULE (Para. 3(a))

Area	Boundary Plan No.
Nairobi and Environs	MF 360/1
Mombasa and Environs	MF 360/2

N.B. - Copies of the boundary plans can be viewed at the office of the Permanent Secretary, Treasury, P.O. Box 30007, Nairobi, or the office of the District Commissioner for the specified areas or Provincial Commissioner in case of the Nairobi Area.

5. The Customs and Excise (Small-Scale Industries)(No. 2), Order, 1993 is revoked.

6. This Notice shall come into operation on the 17th June, 1994

Dated on the 16th June, 1994.

B. KIPKULEI,
Permanent Secretary to the Treasury.

GAZETTE NOTICE No. 3355

THE CUSTOMS AND EXCISE ACT
(Cap. 472)

**DOMESTIC REFERENCE PRICES OF GOODS LIABLE TO VARIABLE
IMPORT DUTY**

PURSUANT to the Eleventh Schedule to the Customs and Excise Act, the values specified in the second column of the Schedule hereto are declared to be the domestic reference prices in relation to the respective commodities listed in the first column.

2. The following Gazette Notices are revoked with effect from the respective dates specified -

G.N. 5870/1992, with effect from the 7th May, 1993;
G.N. 1935/1993, with effect from the 15th October, 1993;

G.N. 5147/1993, with effect from the 18th February, 1994;
G.N. 797/1994, with effect from the 31st March, 1994;
G.N. 1531/1994, with effect from the 17th June, 1994.

3. This Notice shall come into operation on the 17th June, 1994.

SCHEDULE

<i>Commodity</i>	<i>Domestic Reference Price per Tonne</i>
	<i>US Dollars</i>
Rice-Basmati (Bangkok/Pakistan)	438.00
Rice-Sindano (Thailand/Vietnam)	292.00
Wheat (U.S. Gulf)(New Orleans)	188.00
Maize (White)(U.S. Gulf)	130.00
Maize (Yellow)(U.S. Gulf)	114.00
Milk (Rotterdam)	2,111.00
Sugar (U.S. Gulf)(New Orleans)	447.00

Dated on the 16th June, 1994.

S. W. WAINAINA,
Commissioner of Monopolies and Prices.