

## CHAPTER 472

### CUSTOMS AND EXCISE ACT

#### SUBSIDIARY LEGISLATION

---

##### *List of Subsidiary Legislation*

	<i>Page</i>
1. Appointment and Limits of Ports, Customs Areas, etc., 1984.....	C46 – 149
2. Customs and Excise (Remission) (Aid Projects) Order.....	C46 – 167
3. Customs and Excise (Remission) (Medicaments) Order.....	C46 – 169
4. Orders deemed to have been made under section 138(1) by virtue of section 235 (2) of the Act.....	C46 – 175
5. Customs and Excise (Remission) (Safari Rally) Order.....	C46 – 179
6. Customs and Excise (Restricted Imports) (Commercial Vehicles) (Revocation) Order, 1993.....	C46 – 181
7. Customs and Excise (Small-Scale Industries) Order, 1993.....	C46 – 183
8. Customs and Excise (Small-Scale Industries) (No. 2) Order, 1993.....	C46 – 185
9. Customs and Excise (Rate of Exchange) Order, 1993.....	C46 – 187
10. Customs and Excise (Dumping Duty) Order, 1994.....	C46 – 189
11. Customs and Excise (Remission) (Charitable Organisations) Order, 1999 ....	C46 – 191
12. Customs and Excise (Disposal of Prohibited Goods) Regulations, 1999.....	C46 – 193
13. Customs and Excise (Anti-Dumping and Countervailing Measures) Regulations, 1999.....	C46 – 195
14. Customs and Excise (Appeals) Rules, 2000.....	C46 – 211
15. Customs and Excise (Refund of Duty) (Private Power Producers) Regulations, 2000.....	C46 – 215
16. Customs and Excise (Exports) Regulations, 2000.....	C46 – 217
17. Customs and Excise (Restricted Imports) (Commercial Trailers) Order, 2002.....	C46 – 225
18. Customs and Excise (Duty Remission) Regulations, 2002.....	C46 – 227
19. Customs and Excise (Refund of Duty) Order, 2002.....	C46 – 235
20. Customs and Excise (Investments) Regulations, 2003.....	C46 – 237
21. Customs and Excise (Gaming Tax) (Procedure) Regulations, 2004.....	C46 – 239
22. Customs and Excise (Remission) (Investments) Regulations, 2004.....	C46 – 243
23. Customs and Excise (Petroleum Oils) (Remission) Order, 2004.....	C46 – 247
24. Customs and Excise (Duty Remission) Order, 2005.....	C46 – 249
25. Customs and Excise Regulations, 1983.....	C46 – 251
26. Customs and Excise (Unassembled Motor Vehicles) Regulations, 1993.....	C46 – 527
27. Customs and Excise (Remission of Excise Duty) Regulations, 2005 (Revoked).....	C46 – 537
28. Customs and Excise (Petroleum Oils) (Excise) Regulations, 2005.....	C46 – 539

---

[Subsidiary]

29. Customs and Excise (Excise Duty Stamps) Regulations, 2008 ( <i>Revoked</i> ).....	C46 – 543
30. Guidelines on Specifications for Measurement Devices, 2011.....	C46 – 547
31. Customs and Excise (Determination of Retail Selling Price) Regulations, 2012.....	C46 – 549
32. Customs and Excise (Remission of Excise Duty) Regulations, 2013.....	C46 – 553
33. Customs and Excise (Excisable Goods Management System) Regulations, 2013.....	C46 – 555
34. Customs and Excise (Railway Development Levy Fund) Regulations, 2013..	C46 – 563
35. Mutual Tarriff Concession - Common Market for Eastern and Southern Africa (COMESA).....	C46 – 567

---

---

Made under section 9 of the Act

**APPOINTMENT AND LIMITS OF PORTS, CUSTOMS AREAS, ETC., 1984**

[L.N. 128/1984, L.N. 163/1990.]

In Exercise of the powers conferred by section 9 of the Customs and Excise Act, the Commissioner of Customs and Excise appoints—

- (a) the places specified in the first column of the First Schedule, as ports for the purposes of the Act and the limits of each port shall be those set out in the second column of that Schedule;
- (b) the places specified in the Second Schedule for the purposes set out in the Schedule;
- (c) the places specified in the Third Schedule as places for loading and unloading for the purposes set in the third column of that Schedule and the limits of each place shall be those set out in the second column of that Schedule;
- (d) the places specified in the first column of the Fourth Schedule, as customs airports and the limits of each airport shall be those set out in the second column of that Schedule;
- (e) the places specified in the first column of the Fifth Schedule as customs airports for the limited purposes set out in the third column of that Schedule and the limits of each airport shall be those set out in the second column of that Schedule;
- (f) the places specified in the Sixth Schedule as boarding stations subject to such conditions as the proper officer may specify;
- (g) the places specified in the first column of the Seventh Schedule as customs areas and the purposes and limits of each area shall be those set out in the second column of that Schedule;
- (h) the places specified in the Eighth Schedule, as sufferance wharves for the purposes and subject to the conditions set out in that Schedule;
- (i) the places specified in the second column of the Ninth Schedule, as places for the landing and embarkation of persons within the ports set out in the first column of that Schedule;
- (j) the places specified in the second column of the Tenth Schedule, as places for the examination of goods (including baggage) within the ports set out in the first column of that Schedule;
- (k) the entrances and exits specified in the second column of the Eleventh Schedule as entrances and exits to and from the ports set out in the first column of that Schedule;
- (l) the roads and routes specified in the Twelfth Schedule as roads or routes over which goods in transit shall be conveyed.

[Subsidiary]

**FIRST SCHEDULE**

[L.N. 163/1990.]

**(1) PORTS FOR VESSELS**

<i>Place</i>	<i>Limit</i>
<i>Kilifi</i>	The water which lies within an arc of a radius of 400 metres from the Custom House.
<i>Kisumu</i>	The water which extends one-quarter of a kilo metre towards the lake from the Wagon Ferry Terminal and the end of the Oil Jetty shown in the Kisumu Station Yard Layout Drawing No. 1710/3 in the office of the Commissioner.
<i>Kiunga</i>	The water which lies within an arc of a radius of two kilometres from the Custom House.
<i>Lamu</i>	The water which lies within an arc of a radius of two kilometres from the Custom House.
<i>Malindi</i>	The water which lies within an arc of a radius of five kilometres to the east and north of the Custom House.
<i>Mombasa—Kilindini</i>	The water which lies within the imaginary lines A, B, C, and D as defined below— A—A line drawn on the seaward side joining Ras Kunwongbe to a point on the shore of the mainland 900 metres due south of Kisenge. B—A line joining the front leading light at Ras Serani and a point 1,275 metres due east of the front leading light at Ras Serani. C—A line drawn along Kipevu bridge. D—A line drawn across Port Reitz joining Ras Hodi and a point on the mainland five kilo metres due south of Ras Hodi.
<i>Old Port</i>	The water which lies within the imaginary lines A, B, and C as defined below— A—A line drawn on the seaward side joining Ras Kunwongbe to a point on the shore of the mainland 900 metres due south of Rais Kisenge. B—A line joining the front leading light at Ras Serani and a point 1,275 metres due east from the front leading light at Ras Serani. C—A line following the alignment of the Old Nyali Bridge.
<i>Mbaraki—</i>	Any place within the limits of the wharf at which the proper officer shall require a cruise ship to bring to.
<i>Shimoni</i>	The water which lies within an arc of a radius of 800 metres from the Custom House.

**(2) FRONTIER PORTS**

<i>Busia</i>	The area immediately in front of the Custom House
<i>Garissa</i>	The area immediately in front of the Custom House.
<i>Isebania</i>	The area immediately in front of the Custom House.
<i>Kiunga</i>	The area immediately in front of the Custom House.
<i>Liboi</i>	The area immediately in front of the Custom House.
<i>Loitokitok</i>	The area immediately in front of the Custom House.
<i>Lokichogio</i>	The area immediately in front of the Custom House.
<i>Lunga Lunga</i>	The area immediately in front of the Custom House.
<i>Malaba</i>	The area immediately in front of the Custom House.
<i>Mandera</i>	The area immediately in front of the Custom House.
<i>Moyale</i>	The area immediately in front of the Custom House.
<i>Namanga</i>	The area immediately in front of the Custom House.
<i>Taveta</i>	The area immediately in front of the Custom House.

## SECOND SCHEDULE

## PLACES AND CUSTOMS AREAS FOR LIMITED PURPOSES

(1) Bonded warehouses licensed under section 51 of the Customs and Excise Act (Cap. 472), for warehousing of goods therein.

(2) Post Parcels Offices as customs areas for imports, exports and coastwise cargo.

## THIRD SCHEDULE

## PLACES OF LOADING AND UNLOADING

<i>Place</i>	<i>Limit</i>	<i>Purpose</i>
<i>Kilifi</i>	The foreshore which lies 45 meters on either side of the foot of the steps leading to the Custom House.	For imports, exports and coastwise cargo.
<i>Kisumu</i>	The wagon ferry terminal distinguished by the letter "A" in red on Drawing No. 1710/3 in the office of the Commissioner.	For imports, exports and coastwise cargo.
	The main jetty, adjacent to the transit shed, distinguished by the letter "B" on Drawing No. 1710/3 in the office of the Commissioner.	For imports, exports and coastwise cargo.
	The oil jetty, distinguished by letter "C" on Drawing No. 1710/3 in the office of the Commissioner.	For packed and bulk oil products only.
<i>Kiunga</i>	The foreshore which lies within the port area.	For imports, exports and coastwise cargo.
<i>Lamu</i>	The jetty and the foreshore which lies 70 metres on either side of the jetty	For imports, exports and coastwise cargo.
<i>Malindi</i>	The jetty .....	For imports, exports and coastwise cargo.
<i>Mombasa—Kilindini</i>	(a)That area enclosed within a continuous red line on Plan No. PEM/211 in the office of the Commissioner.  (b)The oil jetty, Shimanzi, distinguished by the letter "Q" in red on Plan No. PEM/211 in the office of the Commissioner.  (c)The Kipevu oil terminal jetty, Kipevu, distinguished by the letter "R" in red on Plan No. PEM/211 in the office of the Commissioner.  (d)The cased oil jetty, Shimanzi, distinguished by the letter "S" in red on Plan No. PEM/121 in the office of the Commissioner.  (e)Mbaraki cement wharf, Mbaraki, distinguished by the letter "A" in red on Plan No. PEM/382 in the office of the Commissioner.	Except for the goods detailed in (b), (c) and (d) of this item, for imports, exports and coastwise cargo.  For bulk oil or chemical products only.  For crude, petroleum fuel oil, and residual oils.  For packed and bulk oil products only.  For imports and exports in bulk, of cement, clinker, coal, flourspar, molasses and of bagged cement.

[Subsidiary]

THIRD SCHEDULE—*continued*

<i>Place</i>	<i>Limit</i>	<i>Purpose</i>
	(f) Flora Point explosives magazine	For explosives only.
	(g) The Naval Armament Depot Jetty, Mtongwe, and the area adjacent thereto, delineated in red on Admiralty Plan DRWG No. 40/57 in the office of the Commissioner	For naval stores only.
	(h) The Naval Armament Depot Jetty, Mkunguni, and the area adjacent thereto, delineated in red on Admiralty Plan DRWG No. 18/56B in the office of the Commissioner.	For naval stores only.
	(i) The Mwachi Explosives Jetty distinguished by the letter "A" in red, and the area adjacent thereto on Plan P.780 in the office of the Commissioner.	For explosives only.
	(j) Liwatoni Fisheries Jetty distinguished by the letter "A" and delineated in red on drawing No. M.6919/24 in the office of the Commissioner.	For fish, including fish of Kenya taking.
Old Port	(a) The wharf .....	For imports, exports and coastwise cargo.
	(b) The fish jetty .....	For fish of Kenya taking only.
	(c) The cement jetty .....	For cement and empty bags as cargo and bulk oils and lubricants as ship's stores.
	(d) Marine Fisheries Research Institute Jetty, English Point, distinguished by the letter "A" in red on Drawing No. 085/SS5 in the office of the Commissioner.	For fish of Kenya taking only.
Shimoni	The foreshore which lies within an arc of a radius of 180 metres from the Custom House.	For imports, exports and coastwise cargo.

## (2) FRONTIER PORTS

<i>Busia</i>		The area immediately in front of the Custom House.	For imports and exports.
<i>Isebania</i>			
<i>Kiunga</i>			
<i>Liboi</i>			
<i>Loitokitok</i>			
<i>Lokichogio</i>			
<i>Lunga Lunga</i>			
<i>Malaba</i>			
<i>Mandera</i>			
<i>Moyale</i>			
<i>Namanga</i>			
<i>Taveta</i>			

THIRD SCHEDULE—*continued*

<i>Place</i>	<i>Limit</i>	<i>Purpose</i>
(3) CUSTOMS AIRPORTS		
<i>Garissa</i>	Any place within the customs airport area as specified in the Fourth Schedule, enclosed by the perimeter fence where the proper officer may permit goods to be loaded and unloaded.	For imports, exports and coastwise cargo.
<i>Kisumu</i>	Any place within the customs airport area as specified in the Fourth Schedule, enclosed by the perimeter fence where the proper officer may permit goods to be loaded and unloaded.	For imports, exports and coastwise cargo.
<i>Lamu</i>	Any place, within the customs airport area as specified in the Fourth Schedule, enclosed by the perimeter fence where the proper officer may permit goods to be loaded and unloaded.	For imports, exports and coastwise cargo.
<i>Malindi</i>	Any place, within the customs airport area as specified in the Fourth Schedule, enclosed by the perimeter fence where the proper officer may permit goods to be loaded and unloaded.	For imports, exports and coastwise cargo.
<i>Nairobi—Jomo Kenyatta International Airport</i>	Any place, within the customs airport area, as specified in the Fourth Schedule, enclosed by the perimeter fence where the proper officer may permit goods to be loaded and unloaded.	For imports, exports and coastwise cargo.
<i>Wilson Airport</i>	Any place, within the customs airport area as specified in the Fourth Schedule, enclosed by the perimeter fence where the proper officer may permit goods to be loaded and unloaded.	For imports, exports and coastwise cargo.
<i>Mombasa—Moi International Airport</i>	Any place, within the customs airport area as specified in the Fourth Schedule, enclosed by the perimeter fence where the proper officer may permit goods to be loaded and unloaded.	For imports, exports and coastwise cargo.
(4) CUSTOMS INLAND PORTS		
<i>Container Terminal at Embakasi</i>	As the proper officer may indicate within the perimeter fence as defined in Plan No. 98112/52A and in the letter from the Commissioner of Lands Ref. 98112/79 dated the 3rd November, 1982.	For imports, exports and coastwise cargo in containers only.

## FOURTH SCHEDULE

[L.N. 163/1990.]

## CUSTOMS AIRPORT

Place      *Limits**Garissa*

All that area of land, more particularly described in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation provided that the airport shall be used by aircraft arriving from or departing to foreign airports only when adequate notice has been given to the proper officer and he has signified his prior approval to such arrival or departure and confirmed his ability to attend.

[Subsidiary]

**FOURTH SCHEDULE—*continued***

<i>Place</i>	<i>Limits</i>
<i>Kisumu</i>	All that area of land, more particularly described in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation provided that the airport shall be used by aircraft arriving from or departing to foreign airports only when adequate notice has been given to the proper officer and he has signified his prior approval to such arrival or departure and confirmed his ability to attend.
<i>Lamu</i>	All that area of land, more particularly described in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation provided that the airport shall be used by aircraft arriving from or departing to foreign airports only when adequate notice has been given to the proper officer and he has signified his prior approval to such arrival or departure and confirmed his ability to attend.
<i>Malindi</i>	All that area of land, more particularly described in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation provided that the airport shall be used by aircraft arriving from or departing to foreign airports only when adequate notice has been given to the proper officer and he has signified his prior approval to such arrival or departure and confirmed his ability to attend.
<i>Mombasa— Mbaraki—</i>	Cruise ships berthed alongside at Mbaraki wharf. The Mbaraki Cement wharf.
<i>Mombasa— Moi International Airport</i>	All that area of land, more particularly described in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation.
<i>Nairobi— Jomo Kenyatta International Airport</i>	All that area of land, more particularly described in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation.
<i>Wilson Airport</i>	All that area of land, more particularly described in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation.

**FIFTH SCHEDULE****CUSTOMS AIRPORTS FOR LIMITED PURPOSES**

<i>Place</i>	<i>Limits</i>	<i>Purpose</i>
<i>Nakuru</i>	The area of land, more particularly described in the AGA of the Aeronautical Publication issued by the Director of Civil Aviation.	For refuelling only, provided prior approval of the proper officer is obtained.

## SIXTH SCHEDULE

## BOARDING STATIONS

## (1) AT PORTS FOR VESSELS

*Kilifi  
Kisumu  
Kiunga  
Lamu  
Malindi  
Mombasa—  
Kilindini  
Old Port  
Shimoni*

} Any place within the limits of the port at which the proper officer shall require a vessel to bring to.

## (2) AT CUSTOMS AIRPORTS

*Garissa  
Kisumu  
Airport  
Lamu  
Malindi  
Mombasa—  
Moi  
International  
Airport  
Nairobi—  
Jomo  
Kenyatta  
International  
Airport  
Wilson  
Airport*

} Any place within limits of the port as specified in the Fourth Schedule at which the proper officer shall require an aircraft to bring to.

## SEVENTH SCHEDULE

## CUSTOMS AREAS

## (1) AT PORTS FOR VESSELS

*Kilifi*

*Imports, Exports, and Coastwise Cargo*

The area immediately in front of the Custom House.

*Kisumu*

*Imports, Exports, and Coastwise Cargo*

The area bounded by the perimeter fence, delineated in red on Drawing No. 1710/3 in the office of the Commissioner but not including any offices, stores, canteens, workshops, garages, public conveniences or any building of any description other than the transit shed and Customs office.

[Subsidiary]

**SEVENTH SCHEDULE—continued**

<i>Kiunga</i>	<i>Imports, Exports, and Coastwise Cargo</i> The area immediately in front of the Custom House.
<i>Lamu</i>	<i>Imports, Exports, and Coastwise Cargo</i> <ul style="list-style-type: none"> <li>(a) Godowns Nos. 1 and 2 adjoining the Custom House and godown No. 3 situated on the ground floor of the Custom House.</li> <li>(b) The go-down office and store, situated on the ground floor of the District Court.</li> <li>(c) The fenced yard between the Custom House and the District Court.</li> </ul>
<i>Malindi</i>	<i>Imports, Exports, and Coastwise Cargo</i> The transit shed situated adjacent to and to the south Custom House.
<i>Mombasa—</i>	<i>Imports, Exports, and Coastwise Cargo</i>
<i>Kilindini</i>	The area bounded by the wharf and the port perimeter fence, delineated in red on Plan No. PEM/211 in the office of the Commissioner, but not including any offices, stores, canteens, workshops, garages, public conveniences or any building of any description other than transit sheds Nos. 1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 16, 17, BP 1, BP 2, BP 3, BP 4, SL 1, SL 2, the magadi sheds, the film and dangerous cargo stores, the cask guaging shed, the customs warehouse, the refrigerated cargo store adjoining the south end of transit shed No. 5, the cold store and the customs examination enclosures and lockers.
	<i>All fish, including fish of Kenya taking</i> The area at Liwatoni fisheries jetty delineated in red on Drawing No. M. 6919/24 in the office of the Commissioner.
	<i>Cement, Clinker, Coal, Flourspar and Molasses</i> Mbaraki cement wharf delineated in red on Plan No. PEM/382 in the office of the Commissioner.
<i>Admiralty Stores</i>	<ul style="list-style-type: none"> <li>(a) The Naval Armament Depot Jetty, Mtongwe, and the area adjacent thereto, delineated in red on Admiralty Plan No. DRG 40/57 in the office of the Commissioner.</li> <li>(b) The Naval Armament Depot Jetty, Mkunguni, and the area adjacent thereto, delineated in red on Admiralty Plan No. 18/56B in the office of the Commissioner.</li> </ul>
	<i>Bunkering Facilities—Duty Paid Products Only</i> The "K" Boat Jetty on the foreshore between Mbaraki Creek and Liwatoni Bay marked "A" and delineated in green on Admiralty Chart No. 666 in the office of the Commissioner.
	<i>Imports, Exports, and Coastwise Movement of Explosives Only</i> Mwachi Explosives Jetty marked "A" and the area adjacent thereto, delineated in red on Plan P. 780 in the office of the Commissioner.
	<i>Imports, Exports, and Coastwise Cargo</i> The area bounded on the north-east by the waterside, on the south-east by the port area fence and the end wall of the open-sided shed known as the "Umbrella Shed" and the main transit shed, and on the north-west by the wall of the main transit shed and an imaginary line drawn in continuation thereof to the water-side excluding the offices above the main transit shed and any public convenience.
	The area at English Point on the north mainland comprising the cement jetty, cement silos, bulk oil tanks, pipelines, and offices, the whole area being delineated in red on Plan No. S. 1045 in the office of the Commissioner.
	The Marine Fisheries Research Institute jetty, English Point, distinguished by the letter "A" and delineated in red on Drawing No. 085/SS5 in the office of the Commissioner.

SEVENTH SCHEDULE—*continued*

Shimoni      *Imports, Exports, and Coastwise Cargo*  
                   The area immediately in front of Custom House.

## (2) AT FRONTIER PORTS

Busia		<i>Imports and Exports</i> The area immediately in front of the Customs House
Isebania		
Kiunga		
Liboi		
Loitokitok		
Lokichogio		
Lunga Lunga		
Malaba		
Mandera		
Moyale		
Namanga		
Taveta		

## (3) AT CUSTOMS AIRPORT

Garissa	<i>Imports, Exports, and Coastwise Cargo</i> All that area of land commonly known as the "airport" maintained for and in use by aircraft and which is within the customs airport, Garissa.
Kisumu	<i>Imports, Exports, and Coastwise Cargo</i> (a) The area enclosed by the airport perimeter fence and which is within the customs airport, Kisumu. (b) The lock-up marked "Airfreight Transit Shed".
Lamu	<i>Imports, Exports, and Coastwise Cargo</i> All that area of land commonly known as the "airport" maintained for and in use by aircraft and which is within the customs airport, Lamu, specified in the Fourth Schedule.
Malindi	<i>Imports, Exports, and Coastwise Cargo</i> All that area of land commonly known as the "airport" maintained for and in use by aircraft and which is within the customs airport, Malindi, specified in the Fourth Schedule.
Mombasa— Moi International Airport	<i>Imports, Exports, and Coastwise Cargo</i> The baggage hall and that portion of the airport terminal building operated by the Kenya Airways Limited and marked "Air Freight Transit Shed" within the Moi International customs airport specified in the Fourth Schedule.
Nairobi— Jomo Kenyatta International Airport	<i>Imports, Exports, and Coastwise Cargo</i> The area within the Jomo Kenyatta International customs airport as defined in the Fourth Schedule including all buildings, enclosed by the airport security fence, the perimeter fence to the east of the airport terminal buildings and the main control tower and the main runway to the north of the airport apron but not including canteens, workshops, garages and public conveniences.
Wilson Airport	<i>Imports, Exports, and Coastwise Cargo</i> The area within the Customs Wilson Airport as defined in the Fourth Schedule, enclosed by the airport perimeter fence and which is within the Customs Wilson Airport.

[Subsidiary]

**SEVENTH SCHEDULE-continued****(4) CUSTOMS INLAND PORTS**

Container Terminal, Embakasi	The area enclosed by the perimeter fence as and defined in Plan No. 98112/52A and in the letter from the Commissioner of Lands Ref. 98112/79 dated 3rd November, 1982.
------------------------------	--

---

**EIGHTH SCHEDULE****SUFFERANCE WHARVES FOR VESSELS**

- A. For loading of cattle, sheep, and goats subject to the condition that vessels shall report to the proper officer at Lamu before proceeding to load and prior to departure coastwise—

Port	<i>Sufferance Wharf</i>
Lamu	The Mkowe passenger jetty in Kipungani Creek.
B.	<ul style="list-style-type: none"> <li>(i) For unloading of cattle, sheep, and goats, subject to the condition that vessels shall report to the proper officer at Mombasa Old Port before proceeding to unload and prior to departure coastwise.</li> <li>(ii) For loading beer by the Kenya Breweries Limited, Mombasa, subject to the condition that vessels shall report to the proper officer at Mombasa Old Port before proceeding to load and prior to departure coastwise.</li> </ul>

Port	<i>Sufferance Wharf</i>
Mombasa—Old Port	The Kenya Meat Commission jetty adjacent to the Kenya Meat Commission in Tudor Creek.
C.	<ul style="list-style-type: none"> <li>For loading and unloading of marine, oil exploration, and salvage machinery and equipment, and such other goods as the Commissioner may specially allow, subject to the condition that the proper officer at Kilindini Port shall be notified prior to the loading and unloading—</li> </ul>

Port	<i>Sufferance Wharf</i>
Mombasa—Kilindini Port	The Diving Contractors Limited (DIVECON) jetty at Liwatoni, delineated in red on location and site Plan No. 90/82/2A in the office of the Commissioner.

---

**NINTH SCHEDULE****PLACES FOR THE LANDING AND EMBAKATION OF PERSONS****(1) AT PORTS FOR VESSELS**

Kilifi	The foreshore which lies 45 metres on either side of the foot of the steps leading to the Custom House.
Kisumu	The main jetty, the wagon ferry terminal jetty and the oil jetty distinguished by the letters "A", "B" and "C" on Drawing No. 1710/3 in the office of the Commissioner.
Kiunga	The foreshore which lies within the port area:
	<ul style="list-style-type: none"> <li>(a) The jetty.</li> <li>(b) The foreshore which lies 70 metres on either side of the jetty.</li> </ul>

The jetty.

**NINTH SCHEDULE—continued***Mombasa—**Kilindini**Vessels berthed alongside the Main Wharf*

The main wharf, the oil jetties at Shimanzi and Kipevu and the cased oil jetty.

*Vessels berthed alongside Mbaraki*

The Mbaraki cement wharf, after the completion of all customs formalities.

*Vessels berthed alongside Liwatoni*

The Liwatoni fisheries jetty, after the completion of all customs formalities.

*Vessels lying at anchor in the Port*

—Fire station pontoon.

—No. 6 landing pontoon adjacent to the north end of Transit Shed No. 5.

*Kenya Navy Vessels or Vessels on Charter to Kenya Navy*

(a) The Naval Armament Depot Jetty, Mtongwe, marked "A" on Admiralty Plan DRG No. 40/57 in the office of the Commissioner, for persons concerned with the working of these vessels.

(b) The Naval Armament Depot Jetty, Mkunguni, marked "A" on Admiralty Plan DRWG. No. 18/56B, in the office of the Commissioner, for persons concerned with the working of these vessels.

*Naval and other craft travelling directly between Kilindini port and the Naval Armament Depot Jetties*

(a) The Naval Armament Depot Jetty, Mtongwe, marked "A" on Admiralty Plan DRWG. No. 40/57 in the office of the Commissioner, for naval personnel and their families and for such other persons as the proper officer may either generally or specially allow.

(b) The Naval Armament Depot Jetty, Mkunguni, marked "A" on Admiralty Plan DRWG. No. 18/56B in the office of the Commissioner, for naval personnel and their families and for such other persons as the proper officer may either generally or specially allow.

(c) The fire station pontoon.

*Vessels and lighters berthed alongside the Explosive Jetty*

Mwachi Explosive Jetty, marked "A" and the area adjacent thereto, delineated in red on Plan P. 780 in the office of the Commissioner.

*Old Port**Vessels berthed alongside the wharf or lying at anchor in the Port.*

The wharf.

*Vessels berthed at the Cement Jetty, English Point*

The cement jetty, after the completion of all customs formalities.

*Vessels berthed at Marine Fisheries Research Institute Jetty, English Point*

The Marine Fisheries Research Institute jetty, after the completion of all customs formalities.

*Shimoni*

The foreshore which lies within an arc of a radius of 180 metres from the Custom House.

**(2) AT CUSTOMS AIRPORTS**

Kisumu

Lamu Malindi

*Mombasa—*

Moi International

Airport

*Nairobi—*

Jomo

Kenyatta

International

Airport

Wilson Airport

The Customs examination area or the baggage hall of the terminal units at the airport terminal building at each customs airport specified in the Fourth Schedule to this Notice.

[Subsidiary]

## TENTH SCHEDULE

## PLACES FOR THE EXAMINATION OF GOODS (INCLUDING BAGGAGE)

## (1) AT PORTS FOR VESSELS

Kilifi	The Custom House.
Kisumu	The customs office distinguished by the letter "D" and the transit shed marked "E" on Drawing No. 1710/3 in the office of the Commissioner and such other place at which the proper officer may require goods (including baggage) to be produced for examination.
Kiunga	The foreshore, which lies within the port area, and the Custom House.
Lamu	<i>Goods and Baggage</i> (a) Sheds Nos. 1 and 2 adjoining the Custom House. (b) Shed No. 3 situated on the ground floor of the Custom House.
Malindi	<i>Goods and Baggage</i> The transit shed situated adjacent to and to the south of the Custom House.
Mombasa—	<i>Goods</i> Kilindini (a) The customs examination enclosure between transit shed Nos. 1 and 2 marked "A" and coloured red on Plan No. PEM/211 in the office of the Commissioner. (b) The customs examination shed at the north end of transit shed Nos. 3 and 4 marked "B" and coloured red on Plan No. PEM/211 in the office of the Commissioner. (c) The customs examination enclosure within transit shed No. 5 marked "C" and coloured red on Plan No. PEM/211 in the office of the Commissioner. (d) The customs examination enclosure in transit sheds Nos. 7 and 8 marked "D" in red on Plan No. PEM/211 in the office of the Commissioner. (e) The customs examination enclosure in transit sheds Nos. 9 and 10 marked "E" in red on Plan No. PEM/211 in the office of the Commissioner. (f) The customs examination enclosure in transit shed No. 11 marked "F" in red on Plan No. PEM/211 in the office of the Commissioner. (g) The customs examination enclosure in transit shed No. 12 marked "G" in red on Plan No. PEM/211 in the office of the Commissioner. (h) The customs examination enclosure in transit shed No. 13/4 marked "H" in red on Plan No. PEM/211 in the office of the Commissioner. (i) The customs examination enclosure in transit sheds Nos. 16 and 17 marked "J" in red on Plan No. PEM/211 in the office of the Commissioner. (j) The customs examination enclosure in ARCON shed marked "K" in red on Plan No. PEM/211 in the office of the Commissioner. (k) The customs examination enclosure in transit shed at South Lighter Wharf marked "L" in red on Plan No. PEM/211 in the office of the Commissioner. (l) The customs examination enclosure in transit shed at North Lighter Wharf marked "M" in red on Plan No. PEM/211 in the office of the Commissioner. (m) The customs examination enclosure in transit shed BP. 2 marked "O" in red on Plan No. PEM/211 in the office of the Commissioner. (n) The customs cask gauging shed, marked "N" in red on Plan No. PEM/211 in the office of the Commissioner. (o) The customs warehouse marked "P" in red on Plan No. PEM/211 in the office of the Commissioner. (p) The cold store at Kenya Fishing Industries Liwatoni, marked "B" in red on Drawing No. M. 6916/24 in the office of the Commissioner. (q) Mbaraki cement wharf delineated in red on Plan No. PEM/382 in the office of the Commissioner.

**TENTH SCHEDULE—continued**

- (r) Such other place at which the proper officer may require goods to be produced for examination.

*Baggage, subject to such conditions as the proper officer may either generally or specially specify—*

- (a) The baggage shed, marked "T" in red on Plan No. PEM/211 in the office of the Commissioner.
- (b) Such other place at which the proper officer may require baggage to be produced for examination.

*Old Port*

*Goods*

- (a) Transit sheds Nos. 1, 2 and 3 situated on the ground floor of the Custom House.
- (b) The open-sided shed known as the "Umbrella Shed".

*Baggage*

- (a) The baggage shed adjoining the Custom House.
- (b) Such other place at which the proper officer may require baggage to be produced for examination.
- (c) The cement jetty and area delineated in red on Plan No. S. 1045 in the office of the Commissioner.

*Shimoni*

*Goods and Baggage*

The Custom House.

**(2) AT FRONTIER PORTS**

*Busia*

*Isebania*

*Kiunga*

*Liboi*

*Loitokitok*

*Lokichogio*

*Lunga Lunga*

*Malaba*

*Mandera*

*Moyale*

*Namanga*

*Taveta*



*Goods and Baggage*

- (a) The Custom House and the area immediately adjacent thereto.
- (b) Such other place at which the proper officer may require goods or baggage to be produced for examination.

**(3) AT CUSTOMS INLAND PORTS**

*Goods and Baggage*

*Container terminal,  
Embakasi*

Such place at which the proper officer may require goods or baggage to be produced for examination within the customs airport, specified in the Fourth Schedule to this Notice.

**(4) AT CUSTOMS AIRPORTS**

*Garissa*

*Goods and Baggage*

Such place at which the proper officer may require goods or baggage to be produced for examination within the customs airport, Garissa, specified in the Fourth Schedule to this Notice.

[Subsidiary]

**TENTH SCHEDULE—*continued***

<i>Kisumu</i>	<i>Goods and Baggage</i>
	Such place at which the proper officer may require goods or baggage to be produced for examination within the customs airport, Kisurou, specified in the Fourth Schedule to this Notice.
<i>Malindi</i>	<i>Goods and Baggage</i>
	Such place at which the proper officer may require goods or baggage to be produced for examination within the Customs Airport, Malindi, specified in the Fourth Schedule to this Notice.
<i>Lamu</i>	<i>Goods and Baggage</i>
	Such place at which the proper officer may require goods or baggage to be produced for examination within the customs airport, Lamu, specified in the Fourth Schedule to this Notice.
<i>Mombasa—</i>	<i>Goods</i>
<i>Moi International Airport</i>	The portion of the airport terminal building operated by the Kenya Airways Limited and marked "Air Freight Shed".
	<i>Baggage</i>
	The baggage hall in the airport terminal building within the Moi International customs airport, Mombasa, specified in the Fourth Schedule.
<i>Nairobi—</i>	<i>Goods and Baggage</i>
<i>Wilson Airport</i>	Such place at which the proper officer may require goods and baggage to be produced for examination within the customs Wilson Airport, Nairobi, as specified in the Fourth Schedule.
<i>Jomo Kenyatta Airport</i>	<i>Goods</i>
	(a) The customs examination room in the freight shed.
	(b) Such other place at which the proper officer may require goods to be produced for examination within the Jomo Kenyatta International customs airport, Nairobi, specified in the Fourth Schedule.

**ELEVENTH SCHEDULE****ENTRANCES AND EXITS TO AND FROM CUSTOMS AREAS OR CUSTOMS AIRPORTS****(1) AT PORTS FOR VESSELS**

<i>Kisumu</i>	The Main Gate No. 1, so distinguished by the red figure on Drawing No. 1710/3 in the office of the Commissioner.
<i>Mombasa-Kilindini</i>	At the foot of Moi Avenue, Gates Nos. 8 and 9, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

***General—persons and cargo (other than import cargo) by road and rail traffic***

Adjoining the entrance to the Dockyard Gates Nos. 2 and 3, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

***General—persons and cargo by road traffic***

At the foot of Moi Avenue, Gate No. 10, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

*General—persons and import and export cargo by road traffic*

- (a) Adjoining the labour compound and leading to Shimanzi Road, Gate No. 12, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.
- (b) Leading to Changamwe, Gate No. 18, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.
- (c) Leading to Changamwe, Gate No. 19, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

*Special—cargo (other than Import cargo) by road traffic*

Leading to Moi Avenue, Gate No. 6, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

*Special—for Port (Dockyard) employees only*

Gate No. 1, being the entrance to the Dockyard so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

*Special—cargo by rail*

- (a) Adjoining the foot of Moi Avenue, Gate No. 11 so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.
- (b) Abutting upon the Kenya Shell installation, Shimanzi, Gate No. 13, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.
- (c) Leading to Shimanzi oil sidings, Gate No. 14, so distinguished in the figures on Plan No. PEM/211 in the office of the Commissioner.
- (d) Leading to Changamwe, Gate No. 20, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

*Special—Port construction materials by road*

Adjacent to Kipevu Tank Farm, Gate No. 21, so distinguished by the figures on Plan No. PEM/211 in the office of the Commissioner.

*Special—Kenya Power and Lighting Co. employees on electrical maintenance duty only.*

Leading to the Kenya Power and Lighting Company's station at Kipevu, Gate No. 17, so distinguished by figure on Plan No. PEM/211 in the office of the Commissioner.

*Special—East African Oil Refineries employees only*

Leading to Refineries Kipevu Tank Farm, Gate No. 22, so distinguished by the red figures on Plan No. PEM/211 in the office of the Commissioner.

*Special—Explosives only*

The main gate in the security fence surrounding the Mwachi Explosives Jetty Terminal.

*Mbaraki Cement Wharf*

In the area surrounded by the security fence surrounding Mbaraki Cement Wharf, Gates Marked M1, M2 and M3 in red on Drawing No. PEM/382 in the office of the Commissioner.

*Liwatoni Fisheries Jetty*

The main gate leading to the jetty, so marked in red on Drawing No. M 6919/24 in the office of the Commissioner.

*Special—Naval Stores, Naval Personnel and their families and such other persons as the proper officer may either generally or specifically allow.*

- (a) At the Naval Armament Depot, Mtongwe, the gate distinguished by the letter "B" on Admiralty Plan DRWG. No. 40/57 in the office of the Commissioner.
- (b) At the Naval Armament Depot, Mkunguni, the gate distinguished by the letter "B" on Admiralty Plan DRWG. No. 18/56B in the office of the Commissioner.

---

[Subsidiary]

The main gate leading on to Treasury Square, Mombasa.

### *Special—Export Cargo*

The wooden gate adjacent to the main gate leading on to Treasury Square, Mombasa.

### *Special—Cement*

The main entrance to the cement silos coloured blue on Plan No. F. 12/ARCH/I/A in the office of the Commissioner.

## **(2) AT CUSTOMS AIRPORTS**

<p><i>Kisumu</i> <i>Mombasa—</i> Moi International Airport</p> <p><i>Nairobi—</i> Jomo Kenyatta International Airport</p>	<p>The entrances and exits to and from the airport more particularly specified in the AGA Section of the Aeronautical Publication issued by the Director of Civil Aviation.</p> <p>The entrances and exits to and from the airport more particularly specified in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation</p>
	<p><i>General</i></p> <ul style="list-style-type: none"> <li>(a) The entrances and exits to and from the terminal building on the road to the airport from the Airport South Road and the Mombasa-Nairobi Road.</li> <li>(b) The entrances leading from the Airport South Road to the freight section.</li> </ul>
	<p><i>For General Service Unit Personnel</i></p> <p>The eastern gate near the main control tower.</p>
	<p><i>General</i></p> <p>The entrances and exits to and from the airport more particularly specified in the AGA section of the Aeronautical Publication issued by the Director of Civil Aviation.</p>

### **(3) CUSTOMS INLAND PORTS**

Container Terminal Embakasi. The entrances and exits as specified in Plan No. 98112/52A and the letter from the Commissioner of Lands Ref. 98112/79 dated the 3rd November, 1982.

## **TWELFTH SCHEDULE**

**ROADS OR ROUTES OVER WHICH GOODS IN TRANSIT SHALL BE CONVEYED**

Goods in transit may only be conveyed over roads or routes specified in this Schedule and the goods must enter or leave Kenya through a port or customs airport appointed under the First Schedule—

**1. National and International Trunk Roads as shown on the Map of Kenya No. SK 81 KENYA (Second Edition) in the office of the Commissioner—**

- (a) International Trunk Roads A 109 and A 104, joining Mombasa—Nairobi—Naivasha—Nakuru—Eldoret—Malaba.

- (b) International Trunk Road A 14, joining Mombasa—Lunga Lunga.
- (c) International Trunk Roads A 109 and A 23, joining Mombasa—Voi—Taveta.
- (d) National and International Trunk Roads B8 and A3, joining Mombasa—Malindi—Garissa—Liboi.
- (e) International Trunk Road A1, joining Kisii—Migori—Isebania.
- (f) International Trunk Road A2, joining Nairobi—Nanyuki—Isiolo—Marsabit—Moyale.
- (g) International Trunk Road joining Lodwar—Kakuma—Loikichogio.
- (h) International Trunk Roads A2 and A3, joining Nairobi—Thika—Garissa—Liboi.
- (i) International Trunk Roads A109 and A104, joining Nairobi—Athi River—Namanga.
- (j) National and International Trunk Roads A104, B1 and A1, joining Nakuru—Kericho—Kisumu — Yala—Busia.
- (k) National Trunk Road joining Garissa—Wajir—Mandera.
- (l) National Trunk Road C102, joining Nairobi-Sultan Hamud—Loitokitok.
- (m) National Trunk Road C103, joining Nairobi—Namanga—Loitokitok.

2. The following routes operated by Kenya Railways Corporation:

- (a) Mombasa—Voi—Nairobi—Nakuru—Londiani—Kisumu.
- (b) Nakuru—Eldoret—Malaba.
- (c) Voi—Taveta.

The Customs (Appointment and Limits of Ports, etc.) Notice (Sub. Leg.) and the Customs (Appointment of Customs Areas, etc.) Notice (Sub. Leg.) are revoked.

---



**CUSTOMS AND EXCISE (REMISSION) (AID PROJECTS) ORDER, 1992**

[L.N. 138/1992, L.N. 118/1996, L.N. 92/2001, L.N. 198/2003.]

**1.** This Order may be cited as the Customs and Excise (Remission) (Aid Projects) Order, 1992.

**2.** The whole of the import duty payable on materials and equipment, including vehicles, which the Commissioner is satisfied are for use in the construction, equipping or execution of an aid project to be, or in the process of being, carried out pursuant to an agreement between the Government and a foreign government, or a foreign or international agency, institution, foundation or organization, supplying or making available aid funds, materials or equipment (in this Order called the aid agency) is remitted subject to the conditions set out in paragraph 3.

**3.** The conditions referred to in paragraph 2 are that—

- (a) the agreement expressly provides for remission of duty on the materials and equipment, including vehicles; and;
  - (b) the agreement provides that the materials and equipment, including vehicles, shall become the property of the Government, any public university, the Kenya Medical Research Institute, the Kenya Bureau of Standards or such other non-profit making organization in Kenya as the Minister may, by notice in the *Gazette*, specify for the purposes of this Order; or
  - (c) the materials and equipment, including vehicles, belong to, and whilst in Kenya continue to belong to, the aid agency; or
  - (d) both of subparagraphs (a) and (b) apply; and
  - (e) within ninety days after the completion of the project the aid agency provides the Commissioner—
    - (i) in the case of a situation referred to in subparagraph (b), with a detailed list of items of equipment which have been used in the execution of the project and which, not forming part of the project itself, have become the property of the Government or other organization referred to in that subparagraph;
    - (ii) in the case of a situation referred to in subparagraph (c), with a detailed list of items of equipment which have been used in the execution of the project and which remain the property of the aid agency;
  - (f) remission of duty under paragraph 2 does not apply to fuels, oils and lubricants for use in vehicles and equipment, whether or not expended in the implementation of the project;
- Provided that the Minister may grant remission of duty under this subparagraph after taking into consideration the terms and conditions of the funding agreement.
- (g) the commissioner may, if he considers it necessary, inspect the project at any time during its execution.

[L.N. 118/1996, L.N. 92/2001, L.N. 198/2003.]

**4.** Duty shall become payable if goods which are the subject of this Order are used or disposed of in a manner inconsistent with the purpose for which the remission is granted.

**5.** The Customs and Excise (Remission) (Aid Projects) Order is revoked.



**CUSTOMS AND EXCISE (REMISSION) (MEDICAMENTS) ORDER, 1982**

[L.N. 85/1982, L.N. 23/1983.]

1. This Order may be cited as the Customs and Excise (Remission) (Medicaments) Order, 1982.

2. The whole of the import duty payable on raw materials for the sole use in the manufacture of medicaments (including veterinary medicaments) as set out in Part II of the Schedule by the pharmaceutical manufacturers set out in Part I of the Schedule is remitted.

---

**SCHEDULE****PART I**

Beecham of Kenya Limited.

The Boots Company (K) Limited.

Chemafric Pharmaceutical Division of Kensara Limited.

Cosmos Limited.

Dawa Pharmaceuticals Limited.

Diddy Pharmaceuticals Limited.

Elys Chemical Industries Limited.

Glaxo East Africa Limited.

Hoechst East Africa Limited.

Infusion Kenya Limited.

Laboratory & Allied Equipment.

Mac 's Pharmaceuticals Limited;

Manhar Brothers (K) Limited.

Nicholas Laboratories (E.A.) Limited.

P.A.C. Laboratories Limited.

Pfizer Laboratories Limited.

Pharmaceutical Manufacturing Company of Kenya Limited.

Sterling Products International Limited.

Vick Products (E.A.) Limited.

Wellcome Kenya Limited.

Novelty Manufacturing Limited.

**PART II**

Empty glass vials.

Vial seals.

Acetazolamide BP.

Acetylsalicylic Acid.

Activated Attapulgite.

[Subsidiary]

SCHEDULE - *continued*

Allopurinol BP.  
Aluminium Hydroxide.  
Amodiaquine.  
Aminophylline.  
Amitriptyline.  
Ampronil Hydrochloride  
Analgin.  
Asafen Granules.  
Atropine BP.  
Belladonna.  
Bendrofluazide.  
Benzethonium Chloride.  
Benzhexol Hydrochloride BP.  
Benzyl Benzoate BP.  
Bephenium Hydrozynaphthoate BP.  
Beserol Granules.  
Betamethasone.  
Bisacodyl.  
Bithionol Sulphoxide/Bithionol.  
Bromohexane.  
Caffeine.  
Calcium Sennoside.  
Calcium Sodium Lactate.  
Camphorated Opium Tincture.  
Camyofin.  
Carbamazepine BP.  
Carbimazole BP.  
Capsicum Tincture.  
Chloral Hydrate.  
Chlorbutol BP.  
Chlordiazepoxide.  
Chloroquine.  
Chlorpheniramine Malcate.  
Chlorpromazine.  
Chlorpropamide.  
Chaoline Chloride.  
Clioquinol.

Codein Phosphate BP.  
CVC Medicated Ointment (vicks).  
Cyanocobalamin.  
Cyclophosphamide BP.  
Dapsone.  
Dequalinium Chloride.  
Derbrisoquine.  
Desonide.  
Dexamethasone.  
Dextran.  
Dextromethorphan.  
Diazepam.  
Dichlorophen BP.  
Dicyclomine Hydrochloride BP  
Digozin BP.  
Dihydrostreptomycin.  
Diloxanide Furoate.  
Diphenhydramine.  
Ephedrine.  
Epsom Salts.  
Ergotamine.  
Ergot Extract.  
Ethambutol.  
Ferrous Sulphate.  
Flumethazone.  
Fluocinolone.  
Folic Acid.  
Frusemide.  
Furaltadone Hydrochloride.  
Furasolidone.  
Gentian Derivatives.  
Glycerine Trinitrate.  
Griseofulvin BP.  
Guaiaphenesin.  
Guanethidine Sulphate BP.  
Haloperidol BP.  
Hamamelis Extract/Tincture.

---

[Subsidiary]

Hexyl Resorcinol.  
Hydrocortisone.  
Hydrofilumentiazide BP.  
Hyoscine -N-Nutylbromide.  
Hysocyamus Extract/Tincture.  
Ibuprofen.  
Ichthammol.  
Indomethacin.  
Ipecacuanha Extract/Tincture.  
Isoniazid.  
Levamisole.  
Lignocaine Hydrochloride BP  
Lorazepam.  
Mabendazole.  
Magnesium Hydroxide.  
Magnesium Trisilicate.  
Meclozine.  
Medazepam.  
Mepacrine.  
Mepyramine.  
Mercurochrome.  
Mesulphen.  
Methyldopa.  
Methyl Nicotinate.  
Methylsalicylate.  
Methyltesterone BP.  
Metodophramide.  
Metriphonate  
Metronidazole.  
Milk of Magnesia.  
Miranol C2M.  
Morphine Hydrochloride BP.  
Nalidixic Acid.  
Niclosamide.  
Nicotinamide.  
Nitrazepam BP.  
Nitrofurantoin.

Nitrofurazone BPC.  
Nux Vomica Extract/Tincture.  
Oxyphcrnbutazone.  
Paracetamol.  
Phenobarbitone.  
Phenylbutazone.  
Phenytoin Sodium BP.  
Phthalysuphathiazole BP.  
Pilocarpine.  
Piperazine.  
Potassium Guaiacol Sulphate.  
Prednisolone.  
Prednisone.  
Privaquine  
Probenecid.  
Prochlorperazine.  
Proguanil Hydrochloride BP.  
Promethazine.  
Propanolol.  
Pseudoephedrine.  
PVP Iodine  
Pyridoxine.  
Pyrimethamine.  
Pyrizinamide BP.  
Quinine.  
Reserpine BP.  
Roboflavine.  
Salbutamol.  
Salicylic Acid.  
Salicylamine.  
Senna.  
Sodium Lactate.  
Squill Tincture/Extract.  
Stramonium Tincture/Extract.  
Strychnine Nitrate.  
Sulphacetamide.  
Sulphadiazine.

---

[Subsidiary]

Sulphadiazine BP/Silver Sulphadiazine.

Sulphadimidine.

Sulphaguanidine.

Sulphamerazine.

Sulphamethoxazole.

Sulphanilamide.

Sulphaphenazole.

Sulphaquinaxoline Sodium BP.

Sulphathiazole BPC.

Tetramisole.

Thenyldiamine.

Theophylline.

Thiacetazone.

Thiamine.

Tincture Chloroform Morphine.

Tinidazole.

Tolu Balsam.

Triclosan.

Trifluoperazine.

Trimethoprim.

Triprolidine.

Undercednoic Acid BP.

Valerian Extract/Tincture.

Vasaka Extract/Tincture.

Vicks Inhaler Medication.

Vicks Vaporub Medication.

Xylometazoline Hydrochloride.

Zinc Exide.

Zinc Undecenoate.

---

**ORDERS DEEMED TO HAVE BEEN MADE UNDER SECTION  
138(1) BY VIRTUE OF SECTION 235(2) OF THE ACT**

[L.N. 107/1968, L.N. 279/1968, L.N. 366/1968, L.N. 139/1969, L.N. 202/1969, L.N. 237/1969,  
L.N. 46/1970, L.N. 80/1970, L.N. 5/1971, L.N. 25/1971, L.N. 35/1972, L.N. 158/1973, L.N. 90/1976,  
L.N. 265/1976, L.N. 164/1977, L.N. 137/1978, L.N. 157/1978, L.N. 209/1978, L.N. 152/1979,  
L.N. 15/1981, L.N. 136/1982, L.N. 24/1983, L.N. 200/1983, L.N. 215/1983, L.N. 80/1993.]

Although remission orders are initially made individually they are reproduced here as paragraphs of the one Order. Remission orders of limited or temporary effect are not reproduced: reference should be made to the appropriate annual volumes of subsidiary legislation for these.

---

**CUSTOMS AND EXCISE (REMISSION) ORDER**

1. This Order may be cited as the Customs and Excise (Remission) Order.
  2. The whole, or such part or per centage as is expressly stated, of the import duties and suspended duties payable on the goods specified in the Schedule to this Order have been remitted.
- 

**SCHEDULE**

1. (1) Oil well cement which the Commissioner is satisfied is imported into Kenya by the BP-Shell Petroleum Development Company of Kenya Limited, or by a contractor duly appointed by that company, for use by that company or by a contractor duly appointed by that company.  
(2) Any machinery, plant, vehicle (excluding motor vehicles, for private use by individuals), equipment and other goods imported or purchased prior to clearance through the customs by or on behalf of the BP-Shell Petroleum Development Company of Kenya Limited, or by a contractor duly appointed by that company which the Commissioner is satisfied are—
  - (a) of a non-consumable nature; and
  - (b) for use by that company or by a contractor duly appointed by that company in investigating the possibility of establishing an oil industry in Kenya.
2. Light amber mineral fuel oil for use in high-speed engines shipped as stores in quantities approved by the Commissioner in any coasting vessel of not less than 10 tons register.
3. All goods belonging to the State of the City of the Vatican imported or purchased prior to clearance through the customs by and for the official use of the Apostolic Delegation.
4. The duty payable on cocoa beans imported by Cadbury Schweppes Kenya Limited or their duly appointed agents for the production of cocoa powder by the company shall be 7 per cent ad valorem.
5. Consignments of casein imported or purchased prior to clearance through the customs by any person with the general or specific agreement of the Ministry of Agriculture.

---

[Subsidiary]

**6.** Goods, including motor vehicles, scientific equipment, drugs, publications of the Netherlands Royal Tropical Institute, other apparatus and materials directly imported by the Netherlands Medical Institute Research Centre or through their approved agents with the agreement of the Ministry of Health.

**7.** Goods, including furnishings, equipment and vehicles necessary for establishing and operating Karen College imported directly or through agents by the Government of Denmark with the prior approval of the Ministry of Health.

**8.** (1) Motor vehicles for personal use imported or purchased prior to clearance through the customs by members of the armed forces of the United Kingdom who enter Kenya for the purpose of assisting in the staffing, administration or training of the Kenya Armed Forces:

Provided that—

- (i) a member may import or purchase one motor vehicle only;
- (ii) the motor vehicle shall be imported or purchased within three months of the member's arrival in Kenya;
- (iii) duty at the rate applicable at the time of disposal shall be paid if a motor vehicle so imported or purchased is disposed of to anyone other than another person entitled to import or purchase a motor vehicle for personal use free of duty.

(2) Personal effects, and such amount of additional furniture and household goods (but not tobacco or its products, alcohol, piece goods, perfumed spirits, trade goods or other items for sale or disposal to other persons) as he might reasonably require, imported within three months of his first arrival by a member of the armed forces of the United Kingdom or within three months of the arrival of a dependant to join him where the member of the armed forces of the United Kingdom enters Kenya for the purpose of assisting in the staffing, administration or training of the Kenya Armed Forces.

**9.** Without prejudice to the generality of that expression, building materials and equipment imported with the prior approval of the Ministry of Education for the construction or extension of Nairobi University.

**10.** Goods, including furnishings, motor vehicles, scientific and laboratory apparatus, chemicals, publications and all other teaching materials necessary for establishing and operating the Kenya Science Teachers' College, directly imported by the Royal Swedish Board of Building and Planning or its approved agent, with the prior approval of the Ministry of Education.

**11.** Contraceptives imported by or on behalf of the Family Planning Association of Kenya for the sole use of the association in family planning activities in Kenya, including contraceptive pills, creams, jellies, foams, foaming tablets, condoms, diaphragms, loops, injection Depo Provera and other forms of oral contraceptives.

**12.** Printing paper for use in the printing of scriptures, proven as such to the satisfaction of the Commissioner, imported by the Bible Society of East Africa.

**13.** Ships manufactured in Kenya or imported into Kenya, where they are registered under sections 3, 46 and 49 of the Merchant Shipping Act (Cap. 389).

**14.** Dairy salt and Tetra Pak containers imported by Kenya Co-operative Creameries Ltd., for the manufacture of butter and milk.

**15.** Stainless steel tubes, bars and fittings.

**16.** Pulp imported by Kenya Paper Mill Limited.

**17.** Linseed imported by Rift Valley Products Ltd., and Nakuru Oil Mills Ltd.

(1) Goods, including machines, teaching equipment and other related equipment, tools and demonstration models, imported by or on behalf of Murang'a Harambee Development Fund or their authorized agents as donations to the fund by benefactors from abroad for the sole use of the Murang'a College of Technology.

(2) Goods, including machines, teaching equipment and other related equipment, tools and demonstration models, imported by or on behalf of the Murang'a Harambee Development Fund or their authorized agents through the use of the grant made to that fund by the Government of Denmark under an agreement on technical co-operation between the Government of Denmark and the Government of Kenya.

**19.** Machinery, plant, vehicles (excluding motor vehicles for private use by individuals), equipment and other goods imported or purchased prior to clearance through the customs by or on behalf of Societa Minerali Radioattivi Energia Nucleare Somiren S.P.A. or by a contractor duly appointed by that company, which the Commissioner is satisfied—

(a) are of a non-consumable nature; and

(b) are for use by the company in prospecting for radioactive minerals in Kenya:

Provided that, in the event of termination of the prospecting, such machinery, plant, vehicle, equipment and goods shall be re-exported and that if disposed of locally duty shall be paid on them at the appropriate rate.

**20.** Transmission line towers and sub-station structures imported by or on behalf of Kenya Power and Lighting Company Limited.

**21.** Goods purchased prior to clearance through the customs under the Netherlands Aid Agreement with Egerton College and approved by the Ministry of Agriculture.

**22.** Materials, equipment and motor vehicles imported or purchased prior to clearance through the customs by or on behalf of the International Planned Parenthood Federation, for use in its official activities in Kenya.

**23.** Motor vehicles, equipment, machinery and materials imported or purchased prior to clearance through the customs by, or on behalf of, and for the use of, the National Youth Service.

**24.** All sowing seeds imported by the Kenya Farmers' Association, Kirchoffs (E.A.) Limited, Mitchell Cotts & Co. Limited, Lakhamsi Brothers Limited and any other seed importers certified as such by the Ministry of Agriculture.

**25.** Crude pyrethrum extract imported by the Pyrethrum Marketing Board.

**26.** Machinery, equipment, measuring instruments and component parts imported by Philips Electric Lamps (E.A.) Limited exclusively for the manufacture of electric lamps, fittings and accessories thereof.

**27.** All goods, including materials, equipment and machinery, teaching equipment, tools, and demonstration models, imported or purchased prior to clearance through the customs by, or on behalf of, and for the sole use of, Kirinyaga Technical Institute.

**28.** All ships, boats and other vessels imported or purchased prior to clearance through the customs by, and for the use of, Kenya Fishing Industries Limited.

**29.** Aircraft, aircraft equipment, aircraft spare parts and accessories imported by and for the use of the Kenya Police.

---

[Subsidiary]

**30.** Yarn imported by Kenwool Enterprises Limited for the manufacture of woollen fabrics by the importer and certified as such excluding yarn capable of use in the manufacture of blankets.

**31.** Any motor vehicle donated to—

The National Christian Council of Kenya;

The Church Province of Kenya;

The Kenya Catholic Secretariat;

The Methodist Church in Kenya;

The Presbyterian Church of East Africa;

The Evangelical Lutheran Church in Kenya;

The East African Yearly Meeting of Friends;

The African Inland Church;

The Baptist Convention in Kenya,

imported or purchased prior to clearance through the customs for their official use where—

- (a) recommendation for remission has been made to the Treasury by the National Christian Council of Kenya or the Kenya Catholic Secretariat;
- (b) the Treasury has issued an approval in writing to the commissioner.

**32.** Museum and natural history exhibits and specimens, museum showcases, display stands, mounting materials and similar equipment imported for the preparation, storage and display of exhibits, imported by and for the use of the National Museum of Kenya.

**33.** Seventy per cent of the import duty payable on unassembled trailers and semi-trailers of tariff No's. 87.14.010, 87.14.021 and 87.14.029.

**34.** Ten per cent of the import duty payable on all petroleum products of tariff heading No. 27.10.

**35.** Foodstuffs imported under written authority from the Permanent Secretary to the Treasury by the Maize and Produce Board and the Wheat Board operating as the National Cereals and Produce Board.

---

**CUSTOMS AND EXCISE (REMISSION) (SAFARI RALLY) ORDER**

[L.N. 22/1983.]

1. This Order may be cited as the Customs and Excise (Remission) (Safari Rally) Order.
2. Subject to paragraph 3, there shall be remitted the whole of the import duty payable on motor vehicles, and spare parts specified in the Schedule, which—
  - (a) are imported or purchased prior to clearance through customs for use in the Safari Rally;
  - (b) having been temporarily imported under section 143 of the Act for use in the Safari Rally, are purchased during the period of temporary importation by a rally driver resident in Kenya for use in the Safari Rally;
  - (c) having been imported under conditions whereby exemption from payment of duty is granted under the Third Schedule to the Act, or whereby remission or refund of duty has been granted by the Minister, are purchased by a rally driver resident in Kenya for use in the Safari Rally;
  - (d) in the case of vehicles only, are assembled in Kenya and purchased by a rally driver for use in the Safari Rally.
3. (1) Remission of duty under paragraph 2 is made on the conditions that—
  - (a) it applies only to motor vehicles and parts imported or purchased for use by *bona fide* rally drivers resident in Kenya who have been approved and recommended to the Minister, or a person authorized by him in writing, by the Safari Rally Committee and accepted as such by him;
  - (b) the Minister, or a person authorized by him in writing, shall issue to the Commissioner his written approval for the remission in each case;
  - (c) where the motor vehicles or parts cease to be used, or, in the case of parts, to be assigned for use, for Safari Rally purposes, or are disposed of in Kenya to persons not entitled to exemption from, or remission of, duty, duty shall, subject to subparagraph (3), immediately become payable at the appropriate rate;
  - (d) the minister may at any time rescind the reemission in respect of any particular motor vehicle or spare parts, in which case the whole of the duty originally payable shall become payable forthwith.
- (2) Nothing in subparagraph (1)(a) or (c) shall prevent a motor vehicle or spare parts from being used in other rallies in Kenya.
- (3) Where a motor vehicle has been kept in Kenya in compliance with the conditions specified in subparagraph (1), and in particular has been entered for, and has taken part in, each Safari Rally during the period of three years from the date of importation, it may, if no rescission of remission has been made, thereafter be sold without payment of duty.

---

SCHEDULE

## SPARE PARTS IN RELATION TO ANY ONE RALLY DRIVER

1. One engine assembly complete, or such individual parts making up one engine as the rally driver require, including, in either case, a starter motor, alternator and clutch.
2. One sear box assembly complete.

---

[Subsidiary]SCHEDULE—*continued*

3. One differential assembly and one front and/or rear axle assembly, or such individual parts making up one front and/or rear axle assembly as the rally driver requires.
  4. Up to four front suspension assemblies, or such individual parts making up those assemblies as the rally driver requires.
  5. Up to two sets of rear shock absorbers.
  6. Up to twelve rally type rims.
  7. Up to thirty rally tyres.
-

**CUSTOMS AND EXCISE (RESTRICTED IMPORTS)  
(COMMERCIAL VEHICLES) (REVOCATION) ORDER, 1993**

[L.N. 144/1993.]

1. This Order may be cited as the Customs and Excise (Restricted Imports) (Commercial Vehicles) (Revocation) Order, 1993.

2. The Customs and Excise (Restricted Imports) (Commercial Vehicles) Order, 1980 (L.N. 22/1980) is revoked.

---



**CUSTOMS AND EXCISE (SMALL-SCALE INDUSTRIES) ORDER, 1993**

[L.N. 147/1993.]

1. This Order may be cited as the Customs and Excise (Small-Scale Industries) Order, 1993 and shall come into operation on the 11th June, 1993.
  2. The import duty paid in respect of capital goods imported or purchased under the written authority of the Permanent Secretary to Treasury for the establishment of small-scale industries shall be refunded, subject to such conditions and limitations as the Permanent Secretary may impose.
  3. The Customs and Excise (Small-Scale Industries) Order, 1992 (L.N. 142/1992) is revoked.
-



**CUSTOMS AND EXCISE (SMALL-SCALE  
INDUSTRIES) (NO. 2) ORDER, 1993**

[L.N. 148/1993.]

1. This Order may be cited as the Customs and Excise (Small-Scale Industries) (No.2) Order, 1993.
2. The import duty payable in respect of capital goods imported or purchased for the establishment of 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 First Schedule;
  - (b) fifty percent of the import duty payable in accordance with the First Schedule to the Act or payment of import duty at the rate of 10% *ad valorem*, whichever is the higher, shall be payable in respect of capital goods for the establishment of small-scale industries located in areas designated and bounded in red on the boundary plan specified in the Second Schedule;
  - (c) 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 paragraphs (a) or (b);
  - (d) where import duty has been levied and paid, the amount to be refunded shall be that amount which would have been remitted under paragraphs (b) and (c) had the import duty not been paid.

4. This Order 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.

5. For the purpose of this Order, "capital goods" include plant, machinery and equipment used or to be used in the establishment of small-scale industries but does not include motor vehicles, office furniture, typewriters, computers, copying equipment or raw materials.

**FIRST SCHEDULE**

Area      Boundary Plan No.

Nairobi and Environs	MF 360/1
Mombasa and Environs	MF 360/2

**SECOND SCHEDULE**

Area      Boundary Plan No.

Nairobi and Environs	MF 360/1
Mombasa and Environs	MF 360/2
Kisumu and Environs	MF 360/3
Nakuru and Environs	MF 360/4
Machakos and Environs	MF 360/5
Meru and Environs	MF 360/6
Eldoret and Environs	MF 360/7

---

[Subsidiary]

Thika and Environs	MF 360/8
Nyeri and Environs	MF 360/9
Kakamega and Environs	MF 360/10
Kisii and Environs	MF 360/11
Kericho and Environs	MF 360/12
Kitale and Environs	MF 360/13
Bungoma and Environs	MF 360/14
Busia and Environs	MF 360/15
Malindi and Environs	MF 360/16

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.

---

**CUSTOMS AND EXCISE (RATE OF EXCHANGE) ORDER, 1993**

[L.N. 149/1993.]

1. This Order may be cited as the Customs and Excise (Rate of Exchange) Order, 1993.
2. The rate of exchange for any foreign currency for use in the valuation of imports in any week under section 127 shall be determined by the Commissioner for Customs and Excise as the sum of—
  - (a) the proportion, 0.25, multiplied by the average market selling rate by banks or financial institutions for that foreign currency over the previous week; and
  - (b) the proportion, 0.75, multiplied by the selling rate for sight drafts for that foreign currency as notified by the Central Bank of Kenya for the last day of the previous week.
3. The rate of exchange for any foreign currency for use in the valuation of exports in any week under section 127A shall be determined by the Commissioner for Customs and Excise as the sum of—
  - (a) the proportion, 0.25, multiplied by the average buying rate by banks or financial institutions for that foreign currency over the previous week; and
  - (b) the proportion, 0.75, multiplied by the buying rate for sight drafts for that foreign currency as notified by the Central Bank of Kenya for the last day of the previous week.
4. Where a foreign currency is not traded by the banks and financial institutions, the market exchange for that foreign currency shall be determined by the Commissioner by multiplying the market exchange for the United States dollar by the ratio of the rate of exchange notified by the Central Bank for that currency to the rate of exchange notified by the Central Bank for the United States dollar.



**CUSTOMS AND EXCISE (DUMPING DUTY) ORDER, 1994**

[L.N. 209/1995.]

1. This Order may be cited as the Customs and Excise (Dumping Duty) Order, 1994 and shall come into operation on the 16th June, 1995.
2. There shall be charged dumping duty on the goods described in the second column, and imported from the country specified in the third column, at the rate specified in the fourth column of the Schedule.
3. The Customs and Excise (Dumping Duties) Order, 1994 (L.N. 190/1994) is revoked.

**SCHEDULE****DUMPING SITES**

Tariff No.	Tariff Description.	Country of origin	Rate of duty
4819.40.00	Multiply paper bags lined with aluminium foil whether or not printed with the name of the importer.	South Africa	14%



**CUSTOMS AND EXCISE (REMISSION)  
(CHARITABLE ORGANISATIONS) ORDER, 1999**

[L.N. 65/1999, L.N. 93/2001, L.N. 64/2003, L.N. 46/2004.]

**1.** This Order may be cited as the Customs and Excise (Remission) (Charitable Organisations) Order, 1999.

**2.** In this Order, unless the context otherwise requires—

“**charitable organization**” means a non-profit making organisation registered or exempt from registration by the Registrar of Societies under section 10 of the Societies Act (Cap. 108) and approved by the Commissioner of Social Services, or registered by the Non-Governmental Organizations Co-ordination Act, 1990 (No. 19 of 1990) and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act (Cap. 470);

“**Commissioner-General**” means the Commissioner-General of the Kenya Revenue Authority appointed under section 11 of the Kenya Revenue Authority Act (Cap. 469).

**3.** The duty payable on imported goods (excluding passenger motor vehicles of a seating capacity of less than twenty-six persons, building materials, audio and audio-visual electronic equipment, spare parts, office furniture and other office equipment, stationery, textiles, new and used clothing and footwear, maize, wheat, sugar, milk, rice, and edible vegetable fats and oils), donated or purchased for donation by any person to non-profit making organizations or institutions approved by the Government, for their official use or for free distribution to poor and needy persons, or for use in medical treatment, educational, religious or rehabilitation work, is remitted, subject to the conditions set out in paragraph 4:

Provided that remission under this paragraph may be granted in respect of—

- (i) all goods (excluding passenger motor vehicles of a seating capacity of less than fourteen persons, building materials, audio and audio-visual electronic equipment, spare parts, office furniture and other office equipment and stationery) donated or purchased for donation by any person to registered homes for poor and needy persons, subject to approval by the Minister; or
- (ii) maize, wheat, sugar, milk, edible vegetable fats and oils, rice, textiles, new and used clothing and footwear imported during periods of civil strife, national calamity or disaster declared under any law for the time being in force, or where they are intended for use in officially recognized refugee camps in Kenya.

[L.N. 93/2001, L.N. 64/2003, L.N. 46/2004.]

**4.** The conditions referred to in paragraph 3 are that—

- (a) an application for remission pursuant to this Order shall be lodged with the Minister through the Commissioner-General;
- (b) an application under subparagraph (a) shall be accompanied by evidence that the goods to be imported or purchased for donation to the charitable organization are for the official use of the organization or are for free distribution to the poor and needy persons, or are for use in medical treatment, educational, religious or rehabilitation work or other Government approved projects;
- (c) the Commissioner-General shall consider every application submitted under this paragraph and shall forward it to the Minister together with his recommendations thereon;

---

[Subsidiary]

- (d) every charitable organization in respect of which remission is granted under this order shall—
  - (i) make quarterly returns to the Commissioner-General on all goods on which remission is granted;
  - (ii) at all reasonable times, make records of such goods available for examination by the Commissioner-General or by an officer authorized by him for that purpose and shall give the Commissioner-General or the authorized officer every facility necessary to inspect and audit such records.
- (e) the provisions of this Order shall apply to all remissions sought or granted under item 12(1)(c) of part A of the Third Schedule to the Act.

5. Duty shall become payable if goods which are the subject of this Order are used or disposed of in a manner inconsistent with the purpose for which the remission was granted.

---

**CUSTOMS AND EXCISE (DISPOSAL OF PROHIBITED GOODS)  
REGULATIONS, 1999**

[L.N. 66/1999.]

**1.** These Regulations may be cited as the Customs and Excise (Disposal of Prohibited Goods) Regulations, 1999 and shall come into operation on the 1st October, 1999.

**2.** In these Regulations “prohibited goods” means—

- (a) any imported goods which are condemned by the Kenya Bureau of Standards established under the Standards Act (Cap. 496) as not meeting the standards published by that Bureau, or any other standards approved thereby;
- (b) any imported goods condemned by a public health officer in exercise of his functions under the Public Health Act (Cap. 242),

and regarding which the Kenya Bureau of Standards or the public health officer as the case may be, has forwarded a written notification to the customs.

**3.** Any goods declared to be prohibited goods shall be re-exported or seized by the Customs and destroyed, at the expense of the owner.



**CUSTOMS AND EXCISE (ANTI-DUMPING AND COUNTERVAILING MEASURES) REGULATIONS, 1999**

## ARRANGEMENT OF REGULATIONS

## PART I

*Regulation*

1. Citation.
2. Interpretation.

## PART II – THE ADVISORY COMMITTEE

3. Composition of Advisory Committee.
4. Convening of Committee.
5. Principle of operation.
6. Application.
7. Evidence and information in application.
8. Notification of interested parties.
9. Committee not to publish application.
10. Withdrawal of application.
11. Period of investigation.
12. Confidentiality.
13. Verification of information.
14. Failure etc., to provide information.
15. Determination of normal value.
16. Normal value based on export price to a third country or on constructed value.
17. Sales below cost.
18. Comparison of export price and normal value adjustments.
19. Currency conversion.
20. Determination of dumping.
21. Examination of the volume of dumped imports and their effects on production and prices.
22. Threat of material injury.
23. Negligible import volumes and determining dumping margin.
24. Determination of injurious subsidies.
25. Source of subsidy.
26. Existence of a subsidy.
27. Enterprise or industry specific subsidy.
28. Illustration of specific subsidies.
29. Non-countervailable subsidies granted to promote research.
30. Causal link.
31. Suspension of investigation.
32. Provisional measures.
33. Notice of imposition of provisional measures.

---

[Subsidiary]

*Regulation*

34. Duration of application of provisional measures.
35. Public notice of conclusion of an investigation.
36. Suspension of duties.
37. Retroactive collection of duties.
38. Definitive duties.
39. Duration of definitive duties.
40. Review for change of circumstances.
41. Appeals.
42. International obligations.

SCHEDULE –

EXAMPLES OF EXPORT SUBSIDIES

---

**CUSTOMS AND EXCISE (ANTI-DUMPING AND COUNTERVAILING MEASURES) REGULATIONS, 1999**

[L.N. 111/1999, Corr. No. 65/1999, L.N. 92/2002.]

**PART I****1. Citation**

These Regulations may be cited as the Customs and Excise (Anti-Dumping and Countervailing Measures) Regulations, 1999.

**2. Interpretation**

In these Regulations—

**“Committee”** means the Advisory Committee appointed by the Minister under section 125 of the Act, for the purpose of investigating allegations of injurious dumping or subsidization of the goods exported to Kenya and reporting thereon to the Minister;

**“Court”** means the High Court of Kenya;

**“definitive measure”** means any measure the imposition of which leads to the conclusion of an investigation by the Committee;

**“domestic investigated product”** means goods or products produced in Kenya which are similar or identical to the investigated products;

**“dumping margin”** means the difference between the export price and the normal price;

**“export price”** means the price paid or payable for export into Kenya of the investigated product;

**“government”** means the government or any public body within the territory of the country of origin or export of the imported investigated product;

**“initiation”** means the procedural action by which the committee, upon instruction of the Minister, formally commences an investigation in accordance with these Regulations;

**“interested parties”** means—

- (i) the importers, exporters, of foreign producers of the investigated products and the trade and business associations the membership of which they constitute the majority;
- (ii) the governments of the exporting countries of origin;
- (iii) the producers of the domestic investigated products and the trade or business associations the membership of which they constitute a majority;

**“investigated country”** means the country of origin or export of the investigated product;

**“investigated product”** means the goods or products imported into Kenya which are the subject of an investigation by the Committee;

**“normal value”** means the price comparable to the export price, in the ordinary course of trade, for the investigated product when destined for consumption in the investigated country;

**“provisional measure”** means any measure, either in the form of a provisional duty, a security, a duty guaranteed by a cash deposit or a bond equal to the provisionally estimated margin of dumping or amount of subsidization.

---

[Subsidiary]**PART II – THE ADVISORY COMMITTEE****3. Composition of Advisory Committee**

- (1) The Advisory Committee shall comprise ten members of—
- (a) one shall represent the Ministry for the time being responsible for matters relating to Finance;
  - (b) one shall represent the Ministry for the time being responsible for matters relating to Trade and Industry;
  - (c) one shall represent the Ministry for the time being responsible for Agriculture and Livestock Development;
  - (d) one shall represent the Office of the Attorney-General;
  - (e) one shall represent the Kenya Association of Manufacturers;
  - (f) one shall represent the Kenya Revenue Authority;
  - (g) one shall represent the Kenya Bureau of Standards;
  - (h) one shall represent the Kenya National Chamber of Commerce and Industry; and
  - (i) one shall represent the Federation of Kenya Employers.
- (2) The Minister shall designate one of the members under subparagraph (a) of paragraph (1) to be chairman of the Committee.
- (3) The Committee may co-opt into its membership such other persons as it may deem necessary for the performance of its functions under these Regulations.
- (4) A member of the Committee shall hold office for a term of three years but shall be eligible for reappointment for one further term of three years.
- (5) The members of the Committee shall be paid such remuneration, during the period of an investigation, as the Minister may approve.

[L.N. 92/2002.]

**4. Convening of Committee**

(1) The Committee shall be convened by the Minister for purposes of conducting an investigation upon receipt by the Minister of a written application therefore in accordance with these Regulations.

(2) The Committee shall stand adjourned upon the satisfactory conclusion of an investigation and after a decision on the measures to be taken thereon under these Regulations has been made.

**5. Principle of operation**

The Committee shall recommend to the Minister the imposition of anti-dumping or countervailing measures on investigated products imported into Kenya when it determines, pursuant to an investigation initiated and conducted in accordance with these Regulations, that—

- (a) the imported investigated products are, through the effects of dumping or subsidization, causing injury or threat of material injury to a Kenyan industry; and
- (b) there exists a causal link between the injury to the Kenya industry and the dumping or subsidization of such goods.

## **6. Application**

(1) An investigation under these Regulations shall be initiated by the Minister upon receipt by him of an application in writing made by or on behalf of the Kenyan Industry.

(2) An application under these Regulations shall be deemed to be made by or on behalf of the Kenya industry if—

- (a) it is supported by Kenyan producers whose collective output of the investigated product constitutes more than fifty per cent of the total production; or
- (b) the Kenyan producers expressly supporting the application account for not less than twenty-five per cent of the total production of the investigated product produced by the Kenyan industry.

## **7. Evidence and information in application**

An application under these Regulations shall—

- (a) specify the identity of the applicant;
- (b) be supported by evidence of dumping or subsidization, injury and a causal link between the dumped or subsidized imports and the alleged injury; and
- (c) be accompanied by such information as is reasonably available to the applicant on—
  - (i) the volume and value of the Kenyan production of the domestic investigated product by the applicant;
  - (ii) the industry on behalf of which the application is made accompanied by a list of all known Kenyan producers or associations of producers of the domestic investigated product;
  - (iii) a description of the volume and value of the Kenyan production of the investigated product accounted for by such producers;
  - (iv) a complete description of the alleged dumped or subsidized imported investigated product, the name of the country of origin or export, the identity of each known exporter or foreign producer and a list of known importers of the investigated product;
  - (v) the normal value of the investigated product;
  - (vi) the prices at which the product is sold from the investigated country to a third country or countries or the constructed value;
  - (vii) the export prices or where appropriate, the prices at which the product shall be resold if first resold to an independent buyer in Kenya;
  - (viii) the growth of the volume of the allegedly dumped or subsidized imports, the effect of these imports on prices of the domestic investigated product in the Kenyan market, and the consequent impact of the imports on the Kenyan industry.

## **8. Notification of interested parties**

(1) Where the Minister decides to initiate an investigation, the Committee shall notify all interested parties of the intended investigation:

Provided that where the interested party is the government of an exporting country, the Minister shall issue the notification.

(2) A notification made under paragraph (1) shall indicate—

- (a) the name of the country or countries of export and, if different the country or countries of origin of the investigated products;

---

[Subsidiary]

- (b) a complete description of the investigated product, including the technical characteristics and uses of the product;
- (c) the current tariff classification number of the investigated product;
- (d) a description of the alleged dumping and the basis for such allegations;
- (e) a summary of the factors on which the allegations of injury and causal link are based;
- (f) the address where information and comments on the application may be submitted;
- (g) the date of initiation of the investigation; and
- (h) the proposed programme of the investigation.

## **9. Committee not to publish application**

The Committee shall not make public any application made under these Regulations unless a decision to initiate an investigation has been made.

## **10. Withdrawal of application**

(1) An applicant may, at any time, apply to the Committee for withdrawal of an application under regulation 6.

(2) Where the application is withdrawn prior to initiation of an investigation, such application shall be deemed not to have been made in the first instance.

(3) Where the application for withdrawal is made after initiation of the investigation, the Minister may, upon the advice of the Committee as to whether it is in the interest of Kenya to do so, either continue the investigation or terminate the same.

## **11. Period of investigation**

(1) The investigation conducted by the Committee under these Regulations shall cover a period of one year immediately preceding the date of initiation of the investigations, and shall except in special circumstances, be concluded within a period of not more than eighteen months from the date of initiation thereof.

(2) An investigation under these Regulations shall not interfere with the procedures of customs clearance of the investigated product.

(3) After the conclusion of the investigation and adoption of measures under these Regulations, no additional penalties, other than those required for the application of those measures, shall be applied.

## **12. Confidentiality**

Where the committee is satisfied, upon good cause shown, that any information submitted to it in the course of an investigation should not be disclosed on the grounds that—

- (i) its disclosure would be of advantage to a competitor of the producer of the investigated product; or
- (ii) its disclosure would have an adverse effect upon the person supplying the information or upon such person's informant; or
- (iii) it is provided on a confidential basis by parties to an investigation;

the committee shall treat such information as confidential during and after the investigation and shall not disclose it without the specific permission of the parties submitting it.

### **13. Verification of information**

The Committee may carry out such investigations as may be necessary to verify information provided to it or to obtain further details:

Provided that such investigations shall be carried out with the prior consent of the producers of the investigated products and the governments of the respective countries.

### **14. Failure etc., to provide information**

(1) Where at any time during an investigation, any interested party refuses or fails to provide necessary information within the period of time prescribed by the Committee or otherwise impedes the investigation, the Committee may reach preliminary or final determination on the basis of the information available:

Provided that the Committee shall take due account of any difficulties experienced by interested parties, particularly small companies, in supplying the information required and may render any assistance or extend the prescribed period for the submission of such information as it may deem appropriate.

(2) All interested parties and, in the case of countervailing duties investigations, all exporting countries, shall be entitled to appear and be heard before the Committee at all times during an investigation.

### **15. Determination of normal value**

(1) The Committee shall establish the normal value of the investigated product on the basis of the price paid or payable, in the ordinary course of trade, in the country of export:

Provided that the provisions of paragraph (1) shall not apply in cases where the investigated products—

- (a) are not produced in the country of export;
- (b) are merely transhipped through the country of export from the country of origin; or
- (c) where there is no comparable price for them in the country of export.

(2) Notwithstanding paragraph (1), sales made to related customers shall not be considered as made in the ordinary course of trade unless it is demonstrated to the Committee that such sales are made at arm's length.

### **16. Normal value based on export price to a third country or on constructed value**

(1) Where—

- (a) there are no sales of the investigated product in the ordinary course of trade in the domestic market of the exporting country; or
- (b) such sales do not permit a proper comparison because of the particular market situation or the low volume of the sales in the domestic market of the exporting country,

the Committee shall determine the normal value either—

- (i) by comparison with a comparable price of the investigated product when exported to an appropriate third country where such price is representative; or
- (ii) by comparison with the cost of production in the country of origin plus a reasonable amount for administrative, sale and any other costs for profits:

Provided that the Committee may apply another ratio where the evidence submitted by interested parties or otherwise available to it demonstrates that domestic sales at such lower ratio are nonetheless of sufficient magnitude to provide a proper comparison.

---

[Subsidiary]

(2) A price shall be considered as representative under this regulation when the sales of the investigated product in a third country constitute less than five per cent of the sales of the product into Kenya.

## 17. Sales below cost

(1) The Committee may treat sales of the investigated product in the domestic market of the exporting country or sales to a third country at prices below fixed and variable per unit costs of production plus sale, general and administrative costs as not being in the ordinary course of trade by reason of price and may disregard such sales in determining normal value where the Committee determines that such sales were made—

- (a) within a period of six months or more;
- (b) in substantial quantities; and
- (c) at prices which do not provide for the recovery of all costs within a reasonable period of time, in which case the Committee shall determine in each case what should be considered as a reasonable period of time for the recovery of all costs.

(2) For the purposes of this regulation, sales below per unit cost shall be considered as made in substantial quantities where—

- (a) the weighted average selling price of the transactions under consideration for the determination of the normal value is below the weighted average unit costs; or
- (b) the volume of sales below per unit costs represents twenty per cent or more of the volume sold in transactions under consideration for the determination of the normal value.

## 18. Comparison of export price and normal value adjustments

(1) In making a comparison between export price and normal value, the Committee shall make due allowance in each case, on its merits, for differences which affect price comparability, including differences in—

- (a) conditions and terms of sale;
- (b) taxation;
- (c) levels of trade;
- (d) quantities;
- (e) physical characteristics; and
- (f) any other differences which may be demonstrated by interested parties to the satisfaction of the Committee as affecting price comparability.

(2) The Committee shall, in cases where the export price is constructed on the basis of the price at which the imported products are first resold to an independent buyer, make allowances for costs, including duties and taxes, incurred between importation and resale, and for profits arising from importation and distribution.

## 19. Currency conversion

(1) Where the price comparison requires a conversion of currencies, the Committee shall make such conversion using the rate of exchange on the date of sale as available from the exporter or from commercial banks in the country of export.

(2) The date of sale shall be the date on which the material terms of the sale, *inter alia*, the nature of the products, quantities and price are established, either in a contract, a purchase order, an order confirmation or an invoice.

**20. Determination of dumping**

Where the Committee upon investigations conducted in accordance with these Regulations finds that the investigated product is introduced into the Kenyan market at a price below its normal value, the Committee shall conclude that such product is dumped into the Kenyan market.

**21. Examination of the volume of dumped imports and their effects on production and prices**

(1) The Committee shall, in ascertaining the volume of dumped imports, consider whether there has been an increase of the imports, either in absolute terms or relative to production or consumption of such imports.

(2) In determining the effect of dumped imports on prices in the Kenyan market, the committee shall ascertain—

- (a) whether there has been a price undercutting of the dumped imports as compared to the price of the domestic investigated product;
- (b) whether the effect of such imports depresses prices to a significant degree or prevents to a significant degree, price increases which otherwise would have occurred, or adversely impacts on products of the investigated product in Kenya;
- (c) whether there is an actual and potential decline in sales, profits, output, market share, productivity, return on investments, or utilisation of capacity;
- (d) the factors affecting prices of the investigated product in Kenya;
- (e) the magnitude of the margin of dumping; and
- (f) the actual and potential negative effects of cash flow, inventories, employment, wages growth and ability to raise capital on investment.

(3) Kenya producers who are related to the exporters or importers of the investigated product or are themselves importers of the investigated product, shall not be considered as part of the Kenyan industry adversely affected by dumping for the purposes of the investigation.

(4) In this regulation, the expression “**related**” has the meaning assigned to it under Appendix C of the Seventh Schedule to the Act.

**22. Threat of material injury**

(1) In determining the existence of a threat or material injury, the Committee shall consider—

- (a) whether there exists a rate of increase of dumped imports into the Kenyan market which indicates the likelihood of a substantial increase in importation;
- (b) whether there is a large volume of goods disposable at low prices, or an imminent, substantial increase in the capacity of the exporter, indicating the likelihood of increased dumped exports in Kenya's market;
- (c) whether imports are entering the Kenyan market at prices that are likely to have a depressing effect on Kenyan prices and to increase demand for further imports; and
- (d) inventories of the investigated product.

(2) Where the conclusion from a consideration of the factors enumerated in paragraph (1) in the positive, the Committee shall make a finding that the dumped imports present a threat of material injury to the Kenyan market and recommend the imposition of protective measures.

---

[Subsidiary]**23. Negligible import volumes and determining dumping margin**

Where the Committee determines, on the basis of the application or of other information available to it, that—

- (a) imports of the investigated product from the country of export into Kenya represent less than three per cent of the imports of the investigated product into Kenya, unless the countries under investigation which individually account for less than three per cent of the import of the product into Kenya collectively account for more than seven per cent of the imports of that product;
- (b) the margin of dumping is less than two per cent, expressed as a percentage of the export price; or
- (c) the injury to the Kenyan industry is negligible; or
- (d) where the investigation relates to allegations of subsidization—
  - (i) that the amount of subsidy is less than one per cent *ad valorem*; or
  - (ii) that the volume of the subsidized imports represents less than three per cent of imports of the investigated product into Kenya, unless the countries under investigation which individually account for less than three per cent of the import of the product into Kenya collectively account for more than seven per cent of the imports of the investigated product into Kenya; or
  - (iii) that the injury suffered by the Kenyan industry is negligible;
  - (iv) that the volume of the subsidized imports represents less than four per cent of the total imports of the investigated product into Kenya, except where imports from developing countries whose individual share of total imports represents less than four per cent collectively account for more than nine per cent or more of the total imports of the investigated product into Kenya,

the committee shall not advise the Minister to initiate an investigation under these Regulations.

**24. Determination of injurious subsidies**

In an investigation under these Regulations into allegations of subsidization, the Committee shall advise the Minister to impose countervailing measures where—

- (a) the allegations relate to imported investigated products which benefit from a subsidy;
- (b) the alleged subsidy is specific to an enterprise or an industry or a group of enterprises or industries, located within a designated geographical area of the granting government, and countervailable within the meaning of the Act; and
- (c) the imported investigated products are through the effect of subsidization, likely to cause injury to the Kenyan industry.

**25. Source of subsidy**

A subsidy shall be subject to investigation by the committee where such subsidy is granted by the government of the country of origin of the investigated product or by the government of an intermediate country from which the product is exported to Kenya.

**26. Existence of a subsidy**

In an investigation under these Regulations which relates to the determination of the existence of alleged subsidy, the Committee shall determine that such a subsidy exists

where the subsidization measures complained of relate directly or indirectly to the manufacture, production, export or transport of the investigated product imported into Kenya.

## **27. Enterprise or industry specific subsidy**

(1) A subsidy shall be deemed to be specific to an enterprise or industry or group of enterprises or industries within the jurisdiction of the government of the investigated country, where such government, or the legislation governing trade in that country, limits access to the subsidy to certain enterprises.

(2) Notwithstanding paragraph (1), where—

- (a) the government of an investigated country; or
- (b) the legislation of such country which governs trade,

establishes objective criteria or conditions governing the eligibility for, and the amount of subsidy the Committee shall consider that the subsidy is not specific within the meaning of these Regulations, provided that eligibility therefor is open to all interested parties and that such criteria and the conditions thereof are strictly adhered to.

(3) For the purposes of this regulation, “**objective criteria**” and “**conditions**” means the criteria or conditions provided for under the legislation referred to in paragraph (2) which are of uniform application and economic in nature.

(4) If notwithstanding any appearance of non-specificity resulting from the application of the principles set out in paragraphs (1) and (2), hereof, there are reasons to believe that the subsidy may in fact be specific, the Committee may consider other factors in its investigation, including the following—

- (a) whether a subsidy programme is used solely or predominantly by a limited number of certain enterprises;
- (b) whether the government grants disproportionately large amount of subsidy to certain enterprises;
- (c) the manner in which discretion is exercised by the government in the decision whether to grant a subsidy;
- (d) the frequency with which applications for a subsidy are refused or approved and the reasons for such decisions; and
- (e) whether the subsidy is limited to certain enterprises located in a designated geographical region within the investigated country.

(5) (a) Any determination of specificity by the Committee under the provisions of these Regulations, shall be clearly supported by documentary or other evidence.

(b) Notwithstanding the foregoing, the setting or change of generally applicable tax rates by the government of the investigated country shall not be deemed to be a specific subsidy.

## **28. Illustration of specific subsidies**

Notwithstanding any other provisions of these Regulations, the instances of subsidization set out in the Schedule shall be deemed to be specific subsidies against which the Committee shall recommend the imposition of countervailing measures.

## **29. Non-countervailable subsidies granted to promote research**

The Committee shall not recommend measures against subsidies which are granted for research activities by institutions of higher learning or research on a contract basis by firms or by the institutions themselves where such subsidies do not cover more than seventy per cent of the costs of the research.

---

[Subsidiary]**30. Causal link**

The committee shall base its demonstration of causal relationship between the subsidized imported investigated products and the injury to the Kenyan industry on an examination of all relevant evidence before the committee, including—

- (a) the volume and prices of imported products identical to the investigated products which are not under investigation within the meaning of these Regulations;
- (b) the changes in demand or patterns of consumption of the investigated product;
- (c) the existence of trade restrictive practices and competition between the foreign and Kenyan producers of the investigated product; and
- (d) the development in technology and the export performance and productivity of the Kenyan industry.

**31. Suspension of investigation**

(1) The Committee may suspend an investigation without the imposition of any measures upon receipt of satisfactory voluntary undertakings—

- (a) from the exporter to revise its prices or to cease exports at dumped prices, provided that the new prices shall not be higher than is necessary to eliminate the dumping margin, and shall be less than the dumping margin if the Committee is satisfied that such lesser price increases would be adequate to remove injury to the Kenyan market; or
- (b) from the exporting country, to eliminate or limit the subsidy or take any other measures concerning its effects.

(2) The Committee shall suspend an investigation during the implementation of an undertaking given under this regulation.

(3) Where an exporter violates an undertaking under this regulation the committee may advise the Minister to impose provisional measures or definitive duties against such importer.

**32. Provisional measures**

(1) Where within a period of sixty days from the date of initiation of an investigation, the Committee makes a preliminary affirmative determination of dumping or subsidization and injury as a result thereof to the domestic market, the Committee may recommend to the Minister the imposition of such temporary measures as may be necessary to prevent further injury during the course of the investigation.

(2) The provisional measures recommended under paragraph (1) shall take the form of a security by cash deposits or bond, not being greater than the preliminary determination.

**33 Notice of imposition of provisional measures**

(1) Provisional measures shall take effect on the date of publication in the *Gazette* by the Committee of a notice imposing such measures.

(2) The notice published under paragraph (1) shall be forwarded to the country or countries exporting the investigated products.

**34. Duration of application of provisional measures**

Provisional measures shall be applied for a period not exceeding six months or for such longer period, not exceeding fifteen months, as the Minister may upon the advice of the Committee determine.

**35. Public notice of conclusion of an investigation**

(1) Upon conclusion of an investigation under these Regulations, the Committee shall cause to be published a notice to that effect in the *Gazette* and by advertisement in one or more daily newspapers of national circulation.

(2) A notice published under paragraph (1) shall, due regard being paid to the requirement of the protection of confidential information, set fourth in sufficient detail the findings and conclusions reached on all issues of fact and law considered material by the committee, including the matters of fact and law which have led to arguments being accepted or rejected.

(3) Where in any case the committee recommends the imposition of definitive duties, such decision shall take effect on the date of the publication of the notice under paragraph (1).

**36. Suspension of duties**

The Committee may advise the Minister to suspend provisional or definitive duties where market conditions temporarily change, to an extent that injury would be unlikely to resume as a result of the suspension.

**37. Retroactive collection of duties**

(1) Where the Committee makes a final determination of injury or threat of injury and considers that the effect of the dumped or subsidized imports would, in the absence of the provisional measures imposed under these Regulations have led to a determination of injury, anti-dumping or countervailing duties may be levied retroactively for the period for which provisional measures, if any, have been applied.

(2) Except as provided in paragraph (1), where the Committee makes a determination of threat of injury or material retardation, a definitive anti-dumping or countervailing duty may be imposed only from the date of such determination and any cash deposit made during the period of the application of provisional measures imposed under these Regulations shall be refunded.

(3) Where the Committee makes a negative final determination, any bond secured for purposes of the provisional measures shall be refunded to the exporter, any anti-dumping duty collected prior to the date of application of the final determination shall be reimbursed together with legal interest rates accumulated from the date of such collection.

**38. Definitive duties**

(1) The Committee may advise the Minister to levy a definitive anti-dumping or countervailing duty on investigated products which were entered for consumption in Kenya not more than ninety days prior to the date of application of provisional measures under these Regulations.

(2) No duties shall be levied retroactively pursuant to paragraph (1) on products entered for consumption prior to the date of initiation of an investigation.

**39. Duration of definitive duties**

(1) Any definitive anti-dumping or countervailing measure shall lapse after five years from the date of imposition.

(2) The Committee shall, not later than ninety days prior to the date of expiry of the measure, publish a *Gazette* notice of such impending expiry.

---

[Subsidiary]

(3) Notwithstanding paragraphs (1) and (2), definitive measures may not expire if the committee determines, after a review made under regulation 40 that the expiry of the duty would be likely to lead to the continuation or recurrence of dumping or subsidization and injury to the Kenyan industry.

#### **40. Review for change of circumstances**

(1) The Committee may on its own motion review the need for continued imposition of anti-dumping or countervailing duties.

(2) In conducting a review under this regulation, the Committee shall, upon request from any interested party, examine—

- (a) whether the continued imposition of the duty is necessary to offset dumping or subsidization; and
- (b) whether the injury would be likely to continue or recur if the duty were removed or varied.

(3) where the Committee determines, upon review, that such duty is no longer required, such duty shall cease forthwith.

#### **41. Appeals**

Any person aggrieved by a decision of the Committee under these Regulations may appeal to the High Court for a review of such decision.

#### **42. International obligations**

These Regulations shall apply in conformity with the obligations of Kenya under the international agreements to which it is a party.

---

#### SCHEDULE

[Rule 28.]

#### EXAMPLES OF EXPORT SUBSIDIES

- (a) The provision by governments of direct subsidies to a firm or an industry contingent upon export performance.
- (b) Currency retention schemes or any similar practices which involve a bonus on exports.
- (c) Internal transport and freight charges on export shipments, provided or mandated by governments, on terms more favourable than for domestic shipments.
- (d) The provision by governments or their agencies either directly or indirectly through government-mandated schemes, of imported or domestic products or services for use in the production of exported goods, on terms or conditions more favourable than for provision of similar or directly competitive products or services for use in the production of goods for domestic consumption, if (in the case of products) such terms or conditions are more favourable than those commercially available on world markets to their exporters.
- (e) The full or partial exception, remission, or deferral specifically related to exports, of direct taxes or social welfare charges paid or payable by industrial or commercial enterprises.

- (f) The allowance of special deductions directly related to exports or export performance, over and above those granted in respect of production for domestic consumption, in the calculation of the base on which taxes are charged.
  - (g) The exemption or remission, in respect of the production and distribution of exported products, of indirect taxes in excess of those levied in respect of the production and distribution of like products when sold for domestic consumption.
  - (h) The exemption, remission or deferral of prior-stage cumulative indirect taxes on goods or services used in the production of exported products in excess of the exemption, remission or deferral of like prior-stage cumulative taxes on goods or services used in the production of like products when sold for domestic consumption:  

Provided , however, that prior-stage cumulative indirect taxes may be exempted, remitted or deferred on exported products even when not exempted, remitted or deferred on like products when sold for domestic consumption, if the prior-stage cumulative indirect taxes are levied on inputs that are consumed in the production of the exported product (making normal allowance for waste).
  - (i) The remission or drawback of imports charges in excess of those levied on imported inputs that are consumed in production of the exported product (making normal allowance for waste); provided, however, that in particular cases a firm may use a quantity of home market inputs equal to, and having the same quality and characteristics as, the imported inputs as a substitute for them in order to benefit from this provision if the import and the corresponding export operations both occur within a reasonable time period, not to exceed two years.
  - (j) The provision by governments of export credit guarantee or insurance programmes of insurance or guarantee programmes against increases in the cost of exported products or of exchange risk programmes, at premium rates which are inadequate to cover the long-term operating costs and losses of the programmes.
  - (k) The grant by government of export credits at rates below those which they actually have to pay for the funds so employed (or would have to pay if they borrowed on international capital markets in order to contain funds of the same maturity and other credit terms and denominated in the same currency at the export credit), or the payments by them of all or part of the costs incurred by exports or financial institutions in obtaining credits, in so far as they are used to secure a material advantage in the field of export credit terms:  

Provided, however, that if a member of the World Trade Organization is a party to an international undertaking on official export credits to which at least twelve original such members are parties as of the 1st January, 1979, (or a successor undertaking which has been adopted by such original members), or if in practice such a member applied the interest rates provisions of the relevant undertaking, an export credit practice which is in conformity with those provisions shall not be considered an export subsidy.
  - (l) Any other charge on the public account constituting an export subsidy in the sense of Article XVI of GATT, 1994.
-



**CUSTOMS AND EXCISE (APPEALS) RULES, 2000**

## ARRANGEMENT OF RULES

*Rule*

1. Citation.
  2. Interpretation.
  3. Appointment of secretary.
  4. Form and time for lodging an appeal.
  5. Memorandum of appeal.
  6. Statement of facts of appellant.
  7. Service of memorandum.
  8. Statement of facts by Commissioner.
  9. Notice of place of hearing.
  10. Procedure of hearing of appeal.
  11. Tribunal to determine its own procedure in certain matters.
  12. Copies of documents admissible.
  13. Fees and costs.
-

---

[Subsidiary]**CUSTOMS AND EXCISE (APPEALS) RULES, 2000**

[L.N. 67/2000, L.N. 91/2010.]

**1. Citation**

These Rules may be cited as the Customs and Excise (Appeals) Rules, 2000 and shall come into operation on the 1st September, 2000.

**2. Interpretation**

In these Rules, unless the context otherwise requires—

“**appeal**” means an appeal to the Tribunal under this Act;

“**appellant**” means a person entering an appeal and includes the advocate or duly authorized agent of such person;

“**chairman**” means the chairman of the Tribunal appointed under section 127E(2);

“**memorandum**” means a memorandum of appeal presented under rule 4;

“**secretary**” means the secretary to the Tribunal appointed pursuant to rule 3.

[L.N. 91/2010, s. 2.]

**3. Appointment of secretary**

(1) The Commissioner shall appoint a person who may be an officer of the Customs and Excise Department, to be the secretary to the Tribunal.

(2) The secretary shall, in matters relating to appeals to the Tribunal and the procedure therefor, comply with any general or special directions lawfully given by the chairman.

(3) The secretary shall, by notice in the *Gazette*, notify the address for the presentation or service of documents for the purposes of these Rules and shall, in the same manner, notify any change in that address.

**4. Form and time for lodging an appeal**

An appeal shall be entered by presentation of a memorandum of appeal, together with seven copies thereof, to the secretary within fourteen days after the date on which the appellant gives notice of appeal in writing to the Commissioner pursuant to section 127B or 127E; but where the Tribunal is satisfied that, owing to absence from his normal place of residence, sickness or other reasonable cause, the appellant was prevented from presenting a memorandum within that period, and that there has been no unreasonable delay on his part, the Tribunal may extend that period notwithstanding that the period has already expired.

[L.N. 91/2010, s. 3.]

**5. Memorandum of appeal**

A memorandum shall be signed by the appellant and shall set out concisely under distinct heads, numbered consecutively, the grounds of appeal without argument or narrative.

**6. Statement of facts of appellant**

A memorandum shall be accompanied by—

- (a) a copy of the decision of the Commissioner disputed by the appellant;
- (b) a copy of the notice of appeal; and

- (c) a statement, signed by the appellant, setting out precisely all the facts on which the appeal is based and referring specifically to documentary or other evidence which it is proposed to adduce at the hearing of the appeal, to which shall be annexed a copy of each document or extract from a document upon which the appellant proposes to rely as evidence at the hearing of the appeal.

## 7. Service of memorandum

Within forty-eight hours after the presentation of a memorandum to the secretary, a copy of the statement of facts of the appellant and the documents annexed thereto shall be served by the appellant upon the Commissioner.

## 8. Statement of facts by Commissioner

(1) The Commissioner shall, if he does not accept any of the facts of the appellant, within twenty-one days after service thereof upon him under rule 7, file with the secretary a statement of facts together with seven copies thereof, and the provisions of rule 6 shall *mutatis mutandis* apply to the statement of facts.

(2) At the time of filing a statement of facts pursuant to paragraph (1), the Commissioner shall serve a copy thereof, together with copies of any documents annexed thereto, upon the appellant.

(3) If the Commissioner does not desire to file a statement of facts under this rule, he shall forthwith give written notice to that effect to the Secretary and to the appellant and in that case the Commissioner shall be deemed at the hearing of the appeal to have accepted the facts set out in the statement of facts of the appellant.

## 9. Notice of place of hearing

(1) As soon as may be reasonably practicable after receipt by him of the memorandum, the secretary shall notify the chairman thereof.

(2) The chairman shall, after the Commissioner has filed a statement of facts or has notified the secretary that he does not intend to do so, fix a time, date and place for a meeting of the Tribunal for the purpose of hearing the appeal and the secretary shall cause notice thereof to be served on the appellant and the Commissioner.

(3) The secretary shall cause to be supplied to each member of the Tribunal a copy of the notice of hearing of all documents received by him from the parties to the appeal.

(4) Unless the parties to the appeal otherwise agree, each party shall be entitled to not less than seven days notice of the time, date and place fixed for the hearing of the appeal.

## 10. Procedure of hearing of appeal

At the hearing of an appeal, the following procedure shall be observed—

- (a) the Commissioner shall be entitled to be present or be represented;
- (b) the appellant shall state the grounds of his appeal, and may support it by any relevant evidence, but save with the consent of the Tribunal and upon such terms as it may determine, the appellant may not at the hearing rely on a ground other than a ground stated in the memorandum and may not adduce evidence of facts or documents unless those facts have been referred to in, and copies thereof have been annexed to the statement of facts of the appellant;
- (c) at the conclusion of the statement and evidence on behalf of the appellant, the Commissioner may make submissions, supported by relevant evidence

---

[Subsidiary]

- (d) the appellant shall be entitled to reply but may not raise a new issue or argument;
- (e) the chairman or a member of the Tribunal may at any stage of the hearing ask any question of the appellant or the Commissioner or a witness examined at the hearing, which he considers necessary to the determination of the appeal;
- (f) a witness called and examined by either party may be cross examined by the other party to the appeal;
- (g) the Tribunal may adjourn the hearing of the appeal for the production of further evidence or for other good cause, as it considers necessary, on such terms as it may determine;
- (h) before the Tribunal considers its decision, the parties to the appeal shall withdraw from the meeting and the Tribunal shall deliberate on the issue according to law and reach its decision thereon.
- (i) the decision of the Tribunal shall be determined by a majority of the members present and voting at the meeting and in the case of an equality of votes the chairman shall have a casting vote in addition to his deliberative vote;
- (j) minutes of the meeting shall be kept and the decision of the Tribunal recorded therein.

**11. Tribunal to determine its own procedure in certain matters**

In matters of procedure not governed by these rules or the Act, the Tribunal may determine its own procedure.

**12. Copies of documents admissible**

Save where the Tribunal in any particular case otherwise directs or where a party to the appeal objects, copies of documents shall be admissible in evidence but the Tribunal may at any time direct that the original shall be produced notwithstanding that a copy has already been admitted in evidence.

**13. Fees and costs**

No fees shall be payable and a Tribunal shall not make any order as to costs on an appeal save where the grounds of appeal are held by the Tribunal to be frivolous, in which case the Tribunal may order the appellant to pay costs to the Commissioner of a sum not exceeding five thousand shillings.

---

**CUSTOMS AND EXCISE (REFUND OF DUTY)  
(PRIVATE POWER PRODUCERS) REGULATIONS, 2000**

[L.N. 69/2000.]

**1.** These Regulations may be cited as the Customs and Excise (Refund of Duty) (Private Power Producers) Regulations, 2000.

**2.** In these Regulations, unless the context otherwise requires—

“**Permanent Secretary**” means the Permanent Secretary in the Ministry for the time being responsible for matters relating to energy

“**private power producer**” means a person who generates electricity—

- (a) for supply to the national grid; or
- (b) for his own use, using a generator of not less than 100 KVA,

approved by the Commissioner on the recommendation of the Permanent Secretary.

**3.** (1) A private power producer seeking a refund of duty pursuant to section 146 of the Act shall apply in that behalf to the Commissioner through the Permanent Secretary.

(2) An application under paragraph (1) shall be in the Form set out in the Schedule and shall be—

- (a) accompanied by a certificate of the supply of power in respect of which the refund is sought, issued by the Kenya Power and Lighting Company Limited; and
- (b) submitted within twelve months from the date of the certificate referred to in subparagraph (a).

**4.** The Commissioner shall consider all applications submitted under these Regulations and shall, if satisfied that the refund claimed is in accordance with the provisions of the Act, make such refund as appropriate.

**SCHEDULE**

**CUSTOMS AND EXCISE DEPARTMENT**

*Application for Refund of Duty Paid on Fuel Expended in Generation of Electrical Power*

I/We .....

P.I.N ..... hereby apply for refund of duty in the amount of shillings ..... in respect of fuel expended in self-supply of electricity/supply to the national grid, between ..... and .....

**PARTICULARS OF CLAIM**

Type of Generator/Equipment	Type of Fuel
	Meter Reading at beginning of period (KWH)
Conversion Ratio (litres per KWH)	Meter Reading at End of period (KWH)
Quantity of Fuel consumed (litres)	Units of power produced (KWH)
Duty Rate (Kshs per litre)	Refund claimed

Name .....

(Authorized)

Signature

---

[Subsidiary]**SCHEDULE—continued**

For Official Use

Checked and found correct

Refund authorised

---

*Proper Officer (Name and Signature)**For: Commissioner of Customs and Excise**Date* .....\* *Delete as necessary*

---

**CUSTOMS AND EXCISE (EXPORTS) REGULATIONS, 2000**

## ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
2. Interpretation.
3. Rules of origin.
4. Processes not conferring origin.
5. Treatment of mixtures.
6. Treatment of parts.
- 7.
8. Treatment costs.
9. Requirement for visa.
10. Application form.
11. Validation of visa and certificate of origin.
12. Verification of double certificates on visas.
13. Procedure for notification of visit.
14. Time of verification visit.
15. Generally accepted accounting principle to be applied.
16. Exporter to be furnished with rest of verification.
17. Advance ruling.
18. Revocation of advanced ruling.
19. Appeal.
20. Commissioner to forward returns.
21. Offences.

## SCHEMES

FIRST SCHEDULE –

REPUBLIC OF KENYA

SECOND SCHEDULE –

VISA

---

[Subsidiary]**CUSTOMS AND EXCISE (EXPORTS) REGULATIONS, 2000**

[L.N. 136/2000.]

**1. Citation**

These Regulations may be cited as the Customs and Excise (Exports) Regulations, 2000.

**2. Interpretation**

In these Regulations, unless the context otherwise requires—

“**country of origin**” means the country from which any goods are obtained;

“**country of importation**” means the country to which goods are being exported;

“**textiles**” means textiles and textile products of cotton, wool, silk, man-made fibre and vegetable fibre other than cotton;

“**Trade and Development Act, 2000**” means the Trade and Development Act enacted by the Congress of the United States of America and duly signed into law on the 18th May, 2000;

“**transhipment**” means carriage coastwise or the transit of goods through Kenya from a third country to the country of importation;

“**visa**” means a stamp by the Government of Kenya in respect of any goods for export originating from Kenya which—

- (a) authorizes the shipment of the goods;
- (b) bears a description of the goods; and
- (c) certifies the country of origin thereof.

**3. Rules of origin**

(1) Goods shall be deemed to originate from Kenya if they are wholly obtained from Kenya or have undergone a substantial transformation in Kenya.

(2) Goods shall be deemed to be wholly obtained in Kenya if they are—

- (a) harvested;
- (b) gathered;
- (c) collected;
- (d) mined;
- (e) fished;
- (f) reared;
- (g) hatched;
- (h) hunted; or
- (i) captured,

in Kenya.

(3) Goods shall be deemed to have undergone a substantial transformation in Kenya if they have undergone a process of manufacturing in Kenya—

- (a) which has transformed the constituent material in form, value, description, use, name or appearance; or
- (b) which has led to a change in the tariff heading; or

- (c) which has transformed the value of such goods to the extent that the constituent material not originating from Kenya is worth not more than sixty-five per cent of the ex-factory price of the finished goods; or
- (d) using materials originating in Kenya or originating from any country with which Kenya has preferential trade agreement;
- (e) using materials comprising of textiles and apparel articles claiming preferential tariff treatment under section 112 of the Trade and Development Act of 2000.

#### **4. Processes not conferring origin**

The following processes shall not be deemed as conferring origin to any goods—

- (a) packing, unpacking, bottling, placing in flasks, bags cases or boxes and all other simple packing operations or separation of materials;
- (b)
  - (i) simple mixing of ingredients;
  - (ii) simple assembly of components and parts to constitute a complete part; or
  - (iii) a combination of (i) and (ii);
- (c) operations to ensure preservation of goods;
- (d) bending and cutting;
- (e) drying, enzyme washing, acid washing, roasting; or
- (f) dyeing, bleaching, polishing or screen printing.

#### **5. Treatment of mixtures**

A mixture shall be deemed as originating in Kenya if the constituent materials which give the mixture its essential character originate in Kenya.

#### **6. Treatment of parts**

In determining the origin of goods assembled in Kenya, parts thereof shall be deemed to originate in Kenya if they have been manufactured in Kenya.

**7.** Notwithstanding the foregoing, for purposes of determining the origin of goods eligible for benefits under any preferential trade agreements, the rules of origin of the country on importation shall apply.

#### **8. Treatment costs**

In determining the ex-factory price of any goods, the following costs shall not be deemed to be costs of manufacturing—

- (a) marketing and advertising costs;
- (b) the costs of financing the inventory;
- (c) storage costs;
- (d) packing costs; or
- (e) any other costs which does not contribute to a change in the goods.

#### **9. Requirement for visa**

Where, in respect of any goods originating in Kenya, there is in the country of importation a requirement visa, the exporter of such goods shall apply for such visa in accordance with paragraph 10.

---

[Subsidiary]**10. Application form**

(1) An application for a visa under regulation 9 shall be in the form specified in the First Schedule and shall be supported by the shipping documents in respect of the goods.

(2) On verification of the documents submitted under subparagraph (1), the customs shall issue the visa on the original invoice.

(3) A visa shall be in the form set out in the Second Schedule and shall be—

- (a) of such grouping as may from time to time be specified by the Minister by notice in the *Gazette*;
- (b) accompanied by a certificate of exportation at the port of exit; and
- (c) endorsed by the Director of External Trade.

**11. Validation of visa and certificate of origin**

Where there exists any doubt as to the origin of goods being exported, the country of importation may—

- (a) verify the certificates of export by way of written questionnaires to the exporter or producer in Kenya;
- (b) return a certified copy of the visa to the customs for verification and validation; or
- (c) subject to any existing reciprocal arrangements with the country of importation, visit the premises of an exporter or producer to verify production records and observe the facilities used in the production of goods.

**12. Verification of double certificates on visas**

For the purposes of conducting a verification visit, the country of importation shall, through its relevant body, deliver a written notification of its intention to conduct the visit to the Commissioner indicating the number of factories to be visited.

**13. Procedure for notification of visit**

The notification referred to in Regulation 12 above shall include—

- (a) the identity of the authorized officials from the importing country performing the verification visit;
- (b) the estimated number of the exporters or producers whose premises are to be visited;
- (c) the approximate date and proposed places for the proposed verification.

**14. Time of verification visit**

(1) The proposed verification visit shall take place within such period, not exceeding fourteen days, from the date of receipt of the notification thereof or as may be agreed between the commissioner and the body issuing the notification.

(2) The exporter or producer whose premises are to be visited may designate a person of his choice to be an observer during the verification visit conducted under these Regulations.

**15. Generally accepted accounting principle to be applied**

Verification of the regional value content requirements in respect of the goods shall be done in accordance with the generally accepted accounting principles applicable in Kenya.

**16. Exporter to be furnished with rest of verification**

Any person conducting a verification visit shall provide the Commissioner with the results of such visit in writing together with the reasons for the findings and the commissioner may forward the same to the exporter or producer to whose premises the results relate.

**17. Advance ruling**

(1) An exporter or producer of goods may request the commissioner for a verification and advance ruling in respect of the goods.

(2) Any person requesting for and advance ruling shall provide the Commissioner with all information that the commissioner may require for determination of the origin of the goods.

(3) The Commissioner shall after obtaining all necessary information under subparagraph (2), issue the ruling and shall provide to the person requesting such ruling a full explanation of the reasons thereof.

**18. Revocation of advanced ruling**

The commissioner may revoke an advance ruling—

- (a) if the ruling is based on an error—
  - (i) of fact; or
  - (ii) in the tariff classification of the goods or material which are the subject of the ruling; or
  - (iii) in the application of a value content requirement; or
- (b) if the ruling is at variance with a preferential trade agreement between Kenya and the importing country; or
- (c) to conform with judicial decision or change in any written law.

**19. Appeal**

A person against whom an unfavourable ruling has been given may appeal—

- (a) to the commissioner for review of the decision; or
- (b) to any competent court of law.

**20. Commissioner to forward returns**

Subject to the existence of a preferential trade agreement between Kenya and any other country, the Commissioner may forward a monthly return of all visas issued and goods exported to the customs administration of that other country.

**21. Offences**

(1) A person who on a matter relating to a visa—

- (a) fails to furnish information when required to do so; or
- (b) furnishes information which is incorrect in any material particular; or
- (c) forges or in any way alters the visa; or
- (d) fraudulently declares a false origin of goods; or
- (e) uses a counterfeit documents in support of an application thereof; or
- (f) fails to keep proper records relating to production of goods, including information relating to—
  - (i) materials used in production;

[Subsidiary]

- (ii) the place of production;
- (iii) the number and identification of the types of machinery used in production;
- (iv) the number of workers employed in production,

shall be guilty of an offence.

(2) Any person found guilty of an offence under paragraph (1) shall be liable to a fine not exceeding one million shillings or imprisonment for a period not exceeding three years, or both.

(3) The Court may in addition to any penalty imposed under paragraph (2) order that the person found guilty under that paragraph be not allowed to export goods under any preferential trade agreement.

(4) Any goods the subject of an offence under paragraph (1) shall be liable to forfeiture.

#### FIRST SCHEDULE

[Regulation 10(1).]

REPUBLIC OF KENYA

#### APPLICATION FOR VISA

TO: THE COMMISSIONER OF CUSTOMS AND EXCISE

Name of Exporter .....

PIN No. .... V.A.T. Reg. No. ....

Physical Address .....

Postal Address ..... Tel. ..... E-mail .....

Reason for which visa is required .....

Country of Importation ..... Name and Address of importer at country of Importation .....

Product Description .....

Quantity to be exported ..... Value .....

B/L No. ....

Ship/Vessel and Voyage No. ....

C.63 No. .... Invoice No. ....

Date of Exportation .....

Name of Manufacturer (if different from exporter) .....

Name and Address of sources of Raw material .....

Quantity of Raw material .....

Value of Raw material .....

Documents to be attached to this application:

1. Customs Export Entries
2. Invoice (original).
3. Bill of Lading.
4. Certificate of origin.

**FIRST SCHEDULE—continued**

5. Others.

Verified and found  
Correct approved for  
Issuance of visa

*Director of External Trade*

Visa issued ..... Date .....

*Proper Officer*

**SECOND SCHEDULE**

[Regulation 10(3).]

VISA

**NOTES:**

1. The Visa shall be circular, in blue ink.
2. One stamp only shall appear on the front of the original invoice.
3. The Visa Number shall be in a standard nine character format as follows:
  - First character represents the Visa Grouping;
  - Second and third characters represent Kenya's ISO Code;
  - Fourth through ninth characters represent the Visa serial number.



**CUSTOMS AND EXCISE (RESTRICTED IMPORTS)  
(COMMERCIAL TRAILERS) ORDER, 2002**

## ARRANGEMENT OF RULES

*Rule*

1. Citation.
2. Interpretation.
3. Prohibition as to importation of commercial trailers.
4. Commissioner to be notified of failure of consignment.

---

[Subsidiary]**CUSTOMS AND EXCISE (RESTRICTED IMPORTS)  
(COMMERCIAL TRAILERS) ORDER, 2002**

[L.N. 128/2002, L.N. 376/2002.]

**1. Citation**

This Order may be cited as the Customs and Excise (Restricted Imports) (Commercial Trailers) Order, 2002.

**2. Interpretation**

In this Order, “**an authorized assembler**” means a person who has been *Gazetted* as such by the Minister.

**3. Prohibition as to importation of commercial trailers**

The importation of commercial trailers in a completely knocked down (ckd) condition is prohibited except where the—

- (a) an importer is an authorized assembler;
- (b) completely knocked down kits comprise of—
  - (i) axles;
  - (ii) suspensions;
  - (iii) air braking kits;
  - (iv) rims;
  - (v) landing gears;
  - (vi) turntables; and
- (c) authorized assembler is licensed by the Commissioner and his assembly takes place in a customs bonded warehouse.

[L.N. 376/2002, s. 2.]

**4. Commissioner to be notified of failure of consignment**

Every authorized assembler shall notify the Commissioner of any commercial trailer unit or component which, having been consigned and imported under of a bill of lading on which that authorized assembler is a notified party, has not been duly delivered to his bonded warehouse.

---

**CUSTOMS AND EXCISE (DUTY REMISSION) REGULATIONS, 2002**

## ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
  2. Interpretation.
  3. Remission of duty on imports for use in the production of exports.
  4. Duty free or specified goods.
  5. Limitations on application of remission.
  6. Application for remission.
  7. Approval of application for remission on imports for use in the production of exports.
  8. Approval of application for remission on imports for use in the production of exports, duty free, or specified goods.
  9. Frequency of making application.
  10. Register of applicants.
  11. Undertaking by applicant.
  12. Exclusion of other exemptions.
  13. By-products.
  14. Scrap or waste.
  15. Entry and bond forms for imports.
  16. Transfer and bond forms for goods from an indirect exporter.
  17. Cancellation of security bond.
  18. Period for processing application.
  19. Maintenance of books and records.
  20. Examination of books and records.
  21. Other records.
  22. Powers of inspection.
  23. Submission of reconciliation declaration.
  24. Supporting documents for reconciliation declaration.
  25. Transfer of goods to approved bonded factory.
  26. Renewal of remission.
  27. *Gazetttement* of manufacturers and producers.
  28. Penalty.
  29. Revocation of approval.
-

---

[Subsidiary]**CUSTOMS AND EXCISE (DUTY REMISSION) REGULATIONS, 2002**

[L.N. 129/2002, L.N. 46/2003, L.N. 66/2003, L.N. 138/2003,  
L.N. 99/2004.]

**1. Citation**

These Regulations may be cited as the Customs and Excise (Duty Remission) Regulations, 2002.

**2. Interpretation**

In these Regulations unless the context otherwise requires—

“duty” Deleted by L.N. 66/2003

“**gazetted approved supplier**” means a manufacturer or producer who imports goods for use in the production of goods for supply to an indirect exporter;

“**gazetted exporter**” means a manufacturer or producer who imports goods for use in the production of goods for subsequent exportation;

“**gazetted indirect exporter**” means a manufacturer or producer who imports goods for supply to another manufacturer or producer for use in the production of goods for export;

“**gazetted indirect manufacturer**” means a manufacturer who imports materials for use in the manufacture of goods which are in turn supplied to another manufacturer or producer for use in the manufacture of goods under these Regulations;

“**indirect export**” means the goods supplied by an indirect exporter to a manufacturer or a producer for use in the production of exports under these Regulations;

“**manufacture**” includes any process by which a commodity is finally produced including assembling, packing, bottling, repacking, mixing, blending, grinding, cutting, bending, twisting, joining, or other similar activity;

“**Tax Remission for Exports Office**” means the office, in the Ministry for the time being responsible for matters relating to Finance, charged with the responsibility of the administration of these Regulations.

[L.N. 66/2003.]

**3. Remission of duty on imports for use in the production of exports**

(1) The Minister may grant remission of duty in respect of—

- (a) goods imported for use in, or to be attached to goods manufactured or produced in Kenya for subsequent exportation; and
- (b) imported goods other than fuels, lubricants, plant, machinery or equipment, for direct consumption or to be expended in the manufacture or production in Kenya of goods for subsequent exportation.

(2) For the purposes of this regulation, “**fuels**” include motor spirits (gasoline) and automotive diesel but excludes coal, coke, furnace oil, petroleum gases and kerosene.

[L.N. 46/2003.]

**4. Duty free or specified goods**

The Minister may grant remission of duty in respect of—

- (a) goods imported for use in, or to be attached to goods manufactured or produced in Kenya; and

- (b) 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:

Provided that the goods produced or manufactured are—

- (i) duty free under the First Schedule to the Act or are specified, but excluding fuels;
- (ii) goods, including capital equipment and vehicles, supplied to an official aid funded project where the goods, if imported, would have qualified for full remission of duty under section 138 of the Act; or
- (iii) goods for official use by the Kenya Armed Forces;
- (iv) goods manufactured for use in production of goods under this regulation; or
- (v) goods for use in production of sanitary towels.

[L.N. 99/2004.]

## 5. Limitations on application of remission

The remission of duty referred to in regulations 3 and 4 shall be restricted to—

- (a) the manufacturer or producer of goods for export referred to in regulation 3;
- (b) an indirect exporter approved under regulation 7(c);
- (c) the manufacturer or producer of goods referred to in regulation 4;
- (d) seventy-five per centum of duty payable on industrial sugar used under regulation 4 (tariff number 1701.99.90);
- (e) eighty-five per centum of duty payable in the case of a manufacturer who uses paper and paperboard in making packaging materials for liquids for sale in the domestic market; or
- (f) the manufacturer or producer who uses crude palm olein or stearin in producing edible oils and raw materials for the manufacture of laundry toilet soaps and detergents for sale in the domestic market.

[L.N. 138/2003.]

## 6. Application for remission

An application for remission of duty under these Regulations shall be submitted for consideration and approval by the Tax Remission for Exports Office.

## 7. Approval of application for remission on imports for use in the production of exports

Subject to regulation 5, an application for remission of duty under regulation 3 may be allowed by the Tax Remission for Export Office in the following cases—

- (a) on receipt of an application on Form C.56 supported by—
  - (i) a *bona fide* export order or export contract for specified export goods or a letter of credit;
  - (ii) a detailed production plans including production processes or formula, and specifying the types and quantities of goods to be imported; and
  - (iii) a list of the goods to be imported including description, tariff classification, quantity, value and the estimated amount of duty to be remitted; or
- (b) where an exporter has an established record of exports of specified goods over a period of at least one year, on receipt of application on Form C.56 for

---

[Subsidiary]

- (i) export entries documenting the value of exports of specified goods over the immediately preceding year, or such longer immediately preceding period not exceeding three years;
  - (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported; and
  - (iii) a list of the goods or materials to be imported including description, tariff classification, quantity, value and estimated amount of duty to be remitted; or
- (c) on receipt of an application of Form C.56 from an indirect exporter jointly with an application or applications from an exporter or exporters under paragraph (a) or (b), where the application of the indirect exporters is supported by—
- (i) *bona fide* order or orders from an exporter or exporters applying under paragraph (a) or (b);
  - (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported; and
  - (iii) a list of the goods or materials to be imported as indirect imports including description, tariff classification, quantity, value and estimated amount of duty to be remitted,

and a copy of the approved application shall be returned to the applicant duly certified by the Tax Remission for Exports Office.

## **8. Approval of application for remission on imports for use in the production of exports, duty free, or specified goods**

Subject to regulation 5, an application for remission of duty under regulation 3 or 4 may be allowed by the Tax Remission for Exports Office in the following cases—

- (a) on receipt of an application on Form C.56 supported by—
  - (i) a *bona fide* export order or contract for the purchase of the goods;
  - (ii) a detailed production plan including production processes or formulae and specifying the types and quantities of goods to be imported; and
  - (iii) a list of the goods to be imported including description, tariff classification, quantity, value and the estimated amount of duty to be remitted; or
- (b) where a manufacturer has an established record of production and sales of the goods specified under regulation 4(a) or 4(b) over a period of at least one year, on receipt of application on Form C.60 for the imports required to produce the goods of value up to the value of sales on average over a six month period where the application is supported by—
  - (i) sales invoices documenting the value of sales of specified goods over the immediately preceding year, or such longer immediately preceding period not exceeding three years;
  - (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported; and
  - (iii) a list of the goods or materials to be imported including description, tariff classification, quantity, value and estimated amount of duty to be remitted,

and a copy of the approved application shall be returned to the applicant duly certified by the Tax Remission for Exports Office.

**9. Frequency of making application**

Applications under regulation 7(b) or 8(b) can only be made once every six months except where evidence can be provided that exports or sales have or will reasonably be expected to exceed the average exports or sale value for a six month period.

**10. Register of applicants**

The Tax Remission for Exports Office shall maintain a register of applicants for duty remission under these Regulations which shall contain the name, postal address and location of the business premises, and any other information that the Tax Remission for Exports Office may require.

**11. Undertaking by applicant**

Remission of duty on goods shall be conditional upon the applicant undertaking in Form C.56 or C.60 to—

- (a) pay duty on any imported goods that have not been—
  - (i) used in the production of approved exports or indirect exports where remission is granted under regulation 3;
  - (ii) used in the production of approved goods where remission is granted under regulation 4;
  - (iii) re-exported;
  - (iv) transferred to an approved bonded factory as provided for under regulation 25; or
  - (v) transferred to the next production period as provided for in regulation 26;
- (b) complete and submit to the Tax Remission for Exports Office a reconciliation declaration as required under regulation 23;
- (c) keep and maintain books and records in accordance with regulation 19; and
- (d) provide security in the form and manner referred to in regulation 15.

**12. Exclusion of other exemptions**

Goods manufactured from goods imported under these Regulations shall not be eligible for duty remission under any other written law.

**13. By-products**

Where a by-product results from a process of manufacture or production utilising goods subject to duty remission under these Regulations, duty shall be payable on such imported goods in the same proportion that the value of the by-product bears to the total value of all goods manufactured or produced from such imported goods unless the by-products are exported.

**14. Scrap or waste**

Where any scrap or waste of commercial value results from a process of manufacture or production utilizing goods subject to duty remission under these Regulations, duty shall be payable on the prevailing value of the scrap or waste in accordance with section 127 or 127B, as the case may be, and the First Schedule, unless the scrap or waste is exported, or destroyed under supervision of the proper officer.

---

[Subsidiary]**15. Entry and bond forms for imports**

Goods imported under these Regulations shall—

- (a) be entered on Form C.63 with a declaration of “REMISSION UNDER APPROVED MANUFACTURE, Legal Notice Number of “ endorsed on each copy in block letters; and
- (b) have a security bond posted in an amount determined by the Commissioner, but not exceeding the duty that would otherwise be payable, and executed on the Form CB. 13.

**16. Transfer and bond forms for goods from an indirect exporter**

(1) Goods purchased from an indirect exporter under these Regulations shall—

- (a) be transferred from an indirect exporter to the approved manufacturer or producer for use in the production of exports using Form C.58; and
- (b) have a security bond posted by the recipient of the transferred goods in an amount determined by the Commissioner but not exceeding the duty that would otherwise be payable on the indirect imports, and executed on the Form CB. 13.

(2) Goods transferred from a gazetted approved supplier to an indirect exporter shall—

- (a) be entered in Form C.58; and
- (b) have a bond security executed on Form CB.13.

**17. Cancellation of security bond**

The security bond shall be cancelled only—

- (a) after the reconciliation declaration has been verified and approved by the Commissioner;
- (b) any unused imported goods have been re-exported or transferred to an approved bonded factory; or
- (c) the duty has been paid.

**18. Period for processing application**

The Tax Remission for Exports Officer shall within seven working days of the receipt of a satisfactorily completed and supported application as required under regulation 7 or 8 give approval or advise the applicant of a rejection stating the reasons for such rejection.

**19. Maintenance of books and records**

Every person who has been granted a remission from duty shall keep and maintain at his place of business detailed books and records relating to the purchase, importation, stocks of goods, packing, sales, shipping and exportation of all goods.

**20. Examination of books and records**

The books and records referred to in regulation 19 shall be kept for five years from the time of application for remission and shall be made available, upon request, to the proper officer, including an officer of the Tax Remission for Exports Office, for examination and verification at all reasonable times.

**21. Other records**

Separate books and records from those maintained for domestic goods shall be maintained for stocks of imported goods, indirect imports and indirect exports.

## 22. Powers of inspection

A proper officer including an officer from the Tax Remission for Exports Office shall have powers to inspect and verify the books and records, inspect the production facilities of any remission applicant and examine any goods or materials within the production facility or any storage place related thereto.

## 23. Submission of reconciliation declaration

A reconciliation declaration in Form C.57 in respect of the duty remission granted shall be submitted to the Commissioner in three copies within a nine month period from the time of approval of the remission application, or, for applications approved under regulation 7(a) or 8(a) on completion of the order or contract, whichever is the earlier.

## 24. Supporting documents for reconciliation declaration

The declaration referred to in regulation 23 shall be submitted together with—

- (a) certified copies of all import entries and indirect export transfers to which the reconciliation declaration relates;
- (b) a document showing—
  - (i) in the case of exporters approved under regulation 3, the linkage between the imported goods and indirect exports and the exported goods produced or manufactured from these imported goods, or any waste or scrap of commercial value, or any waste or scrap destroyed, or any by-products either exported or sold domestically resulting from the manufacturing or production of the exported goods; and
  - (ii) in the case of indirect exporters approved under regulation 3, the linkage between the indirect imports and the indirect exports produced or manufactured from the imported goods, or any waste or scrap of commercial value, or any waste or scrap destroyed, or any by-products either exported or sold domestically resulting from the manufacturing or production of the indirect exports; and
  - (iii) in the case of manufacturers or producers approved under regulation 4, the linkage between the imported goods and the sales of approved goods produced or manufactured from the imported goods, or any waste or scrap of commercial value, or any waste or scrap destroyed or any by-products exported or sold domestically resulting from the manufacturing or production of the approved goods; and
  - (iv) the disposal of any remaining unused imported goods or indirect exports by re-export, transfer to an approved bonded factory, retention for future use in production as provided for under this regulation, or domestic sale subject to duty;
- (c) certified copies of all export entry documents or a list of the export entry numbers to which the declaration relates and certified copies of all indirect export transfer documents; and
- (d) the invoices for the exported goods, indirect exports and domestically sold goods, as the case may be.

## 25. Transfer of goods to approved bonded factory

Subject to section 58A of the Act, imported goods for which a remission has been authorized may be sold or transferred to an approved bonded factory.

---

[Subsidiary]**26. Renewal of remission**

The remission of duty granted under these Regulations may be renewed on the basis of the conditions of the initial authorization after the nine month period referred to in regulation 23, by submission of a new application under regulation 7 or 8 where—

- (a) fulfilment of an export or domestic sales contract has been delayed, or only partially achieved; or
- (b) production and delivery for export or domestic sale, as the case may be, can be established to be regular and ongoing.

**27. Gazetttement of manufacturers and producers**

On the advice from a committee appointed by the Treasury, the Commissioner shall *Gazette* the manufacturers and producers under these Regulations but the approved quantities of the raw materials to be imported shall be maintained by the Tax Remission for Export Office.

**28. Penalty**

Any person who fails to comply with or contravenes any provision of these Regulations commits an offence and shall be liable to a fine not exceeding one million shillings or three times the duty of the goods involved, whichever is higher, or to imprisonment for a term not exceeding three years, or to both such fine and imprisonment.

**29. Revocation of approval**

Without prejudice to the provisions of regulation 28, where any person—

- (a) fraudulently contravenes the provisions of these Regulations;
- (b) is grossly negligent in complying with the provisions of these Regulations; or
- (c) repeatedly acts in a manner inconsistent with the intent of these Regulations,

the Tax Remission for Exports Office may reject or revoke approval of an application under these Regulations.

---

**CUSTOMS AND EXCISE (REFUND OF DUTY) ORDER, 2002**

[L.N. 381/2002.]

1. This Order may be cited as the Customs and Excise (Refund of Duty) Order, 2002.
2. The whole of duty paid as customs warehouse rent in the amount of six hundred and eighty-four thousand, seven hundred shillings (KSh. 684,700) in respect of drilling equipment imported into the country in 1996, by Regwa Company of Egypt, for the implementation of the one hundred (100) boreholes project in arid and semi-arid areas in the country under written authority of the Permanent Secretary to the Treasury shall be refunded.



**CUSTOMS AND EXCISE (INVESTMENTS) REGULATIONS, 2003**

[L.N. 62/2003.]

**1.** These Regulations may be cited as the Customs and Excise (Investments) Regulations, 2003.

(1) An application for remission of duty under item 1 of Part C of the Third Schedule to the Act, shall be made in writing to the Permanent Secretary to the Treasury.

(2) The application referred to in paragraph (1) shall be submitted together with—

- (a) a detailed list of the proposed imports of capital goods, plant and machinery;
- (b) *pro forma* invoices from suppliers or other independent estimates of the value of the proposed imports, including valuation certification by a trade surveyor;
- (c) a feasibility study of the investment project with sufficiently detailed *pro forma* cash flow statements to allow for estimation of the impact of the investment, including itemization of the cash flows for—
  - (i) all trade or tradeable goods to be produced or purchased; and
  - (ii) any financial obligations or commitments.

**3.** The Permanent Secretary to the Treasury may, if he is satisfied that the applicant has complied with the provisions of regulation 2 together with such other additional requirements as he may deem necessary, approve the application.

**4.** Remission of duty under these Regulations may be granted in respect of capital goods, plant and machinery for—

- (a) new investment in an industry;
- (b) the extension or expansion of an existing industry; or
- (c) the replacement or addition of the capital goods, plant or machinery.



**CUSTOMS AND EXCISE (GAMING TAX) (PROCEDURE) REGULATIONS, 2004**

## ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
2. Definitions.
3. Notification of issue of license.
4. Licensee to keep records.
5. Licensee to submit returns.
6. Returns to be certified by a qualified auditor.
7. Director Betting Control certify documents.
8. Offence and Penalty

## SCHEDULES

## FIRST SCHEDULE

## SECOND SCHEDULE

[Subsidiary]

**CUSTOMS AND EXCISE (GAMING TAX)  
(PROCEDURE) REGULATIONS, 2004**

[L.N. 24/2004.]

**1. Citation**

These Regulations may be cited as the Customs and Excise (Gaming Tax) (Procedure) Regulations, 2004.

**2. Definitions**

In this Regulations—

“gaming” shall have the meaning assigned to it under Betting, Lotteries and Gaming Act (Cap. 131);

“gaming licensee” means—

- (a) a person licensed under, Betting, Lotteries and Gaming Act to manage and organize gaming; or
- (b) the owner of licensed gaming premises within the meaning of that Act;

“winnings” shall have the meaning assigned to it under the Betting, Lotteries and Gaming Act.

**3. Notification of issue of license**

A gaming licensee shall, within 10 days after obtaining a licence, send a notification to the Commissioner in Form I set out in the First Schedule.

**4. Licensee to keep records**

A gaming licensee shall keep a full and accurate record of any gaming organized and managed by him so as to show in each period of thirty days and in respect of each game organized by him—

- (a) the total amount of money or money's worth which any player puts down as stakes or pays by ways of losses or exchanges for tokens used in playing the game; and
- (b) the total amount of money or money's worth paid out as winnings.

**5. Licensee to submit returns**

A gaming licensee shall, within twenty days following the thirtieth of each month—

- (a) submit a return in Form 2 set out in Second Schedule; and
- (b) remit to the Commissioner the full amount of tax collected during that period.

**6. Returns to be certified by a qualified auditor**

Not more than twenty days after the end of each calendar year, a gaming licensee shall forward an annual report certified by a registered auditor, showing details of monies and monies worth staked for each game during the year.

**7. Director Betting Control certify documents**

The Commissioner may, where necessary, request the chairman of the Betting Control and Licensing Board to certify any document submitted to the Commissioner by a gaming licensee under these Regulations.

## **8. Offence and Penalty**

Any person who fails to comply with any of the provisions of these Regulations shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings, or to imprisonment for a period not exceeding three years, or both.

## FIRST SCHEDULE

## **FORM 1**

(r. 3)

## NOTIFICATION TO THE COMMISSIONER

Name of Business .....  
Physical Address .....

Postal Address .....  
PIN .....  
VAT Reg .....  
Bankers .....  
Details of Directors/Organizers .....

I certify that the information contained here is true and correct.

Signed ..... Designation .....

Date \_\_\_\_\_

[Subsidiary]

## SECOND SCHEDULE

FORM 2

(r. 5(a))

## RETURN OF MONIES OR MONEY'S WORTH STAKED IN GAMES

Name of Gaming Licensee .....  
Month of .....

Date	Games	Total moneys or money's worth staked	Excise tax payable

I certify that the particulars given above are a true and accurate statement of the moneys or money's worth received by us and of the winnings for the period stated.

.....  
*Licensee*.....  
*Chairman, Betting Control and Licensing Board*.....  
*Proper Officer*  
\_\_\_\_\_

**CUSTOMS AND EXCISE (REMISSION) (INVESTMENTS) REGULATIONS, 2004**

## ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
  2. Application for remission.
  3. Minister may require further information, inspection.
  4. Only one applicant per investment.
  5. Remission not for certain goods.
  6. Condition relating to inspection, etc.
  7. Further conditions to remission.
  8. Revocation.
-

---

[Subsidiary]**CUSTOMS AND EXCISE (REMISSION)  
(INVESTMENTS) REGULATIONS, 2004**

[L.N. 49/2004.]

**1. Citation**

These Regulations may be cited as the Customs and Excise (Remission) (Investments) Regulations, 2004 and shall come into operation on the 10th June, 2004.

**2. Application for remission**

(1) An application for remission of tax under item 1 of Part C of the Third Schedule to the Act shall be made in writing to the Minister.

(2) The application referred to in paragraph (1) shall be submitted together with a detailed list of the goods in respect of which the application is made.

(3) The application referred to in paragraph (1) shall include the following for the investment referred to in the Third Schedule to the Act—

- (a) the personal identification number of the applicant;
- (b) a full description of the investment including, where applicable, the physical location of the investment;
- (c) the total value of the investment in Kenya shillings;
- (d) a report of a feasibility study of the investment with sufficiently detailed *pro forma* cash flow statement including the itemisation of the cash flows for—
  - (i) all, traded or tradable goods to be produced, undertaken or purchased; and
  - (ii) any financial obligations or commitments.

**3. Minister may require further information, inspection**

The Minister may require the applicant to—

- (a) furnish such further information as the Minister may consider appropriate; and
- (b) allow and facilitate the inspection of the goods to which the application relates.

**4. Only one applicant per investment**

(1) Only one application shall be made with respect to an investment except as provided in paragraph (2).

(2) A second application in respect of the same investment may be made if the applicant demonstrates to the satisfaction of the Minister that the additional application relates to a separate phase of the investment or an expansion thereof.

**5. Remission not for certain goods**

Remission shall not be granted in respect of stocks in trade, consumables, office furniture, typewriters, copying equipment, stationery, kitchenware, crockery, linen, draperies, carpets (in single pieces), safes and refrigerators.

**6. Condition relating to inspection, etc.**

It is a condition of a remission that the person to whom a remission has been granted shall—

- (a) allow and facilitate the inspection of the goods in respect of which the remission relates; and

- (b) avail to the Commissioner the records of such goods for purposes of inspection and audit.

**7. Further conditions to remission**

Minister may attach such further conditions to a remission as he considers necessary.

**8. Revocation**

The Minister may revoke a remission if any condition set of remission, out in regulation 6 or attached under regulation 7 is breached.

---



**CUSTOMS AND EXCISE (PETROLEUM  
OILS) (REMISSION) ORDER, 2004**

[L.N. 47/2004.]

1. This Order may be cited as the Customs and Excise (Petroleum Oils) (Remission) Order, 2004.
2. The remissions under section 139(1)(g) of the Act, on excise duty on petroleum oils refined in Kenya are limited to the maximum amounts set out in the Schedule.

**SCHEDULE**

**MAXIMUM AMOUNTS COMMISSIONER CAN  
REMIT UNDER SECTION 139(1)(G) OF THE ACT**

<i>Type of Petroleum Oil</i>	<i>Maximum amount (per 1000L @ 20°C Kshs.)</i>
2710.11.11 Aviation spirit (gasoline) .....	450.00
2710.11.12 Motor spirit (gasoline), premium.....	450.00
2710.11.13 Motor spirit (gasoline), regular .....	450.00
2710.11.14 Spirit type jet fuel .....	450.00
2710.11.15 Special boiling point spirit and white spirit .....	300.00
2710.11.19 Other light oils and preparations .....	300.00
2710.19.10 Partly refined (including topped crudes).....	300.00
2710.19.22 Other kerosene.....	450.00
2710.19.29 Other medium petroleum oils and preparations.....	300.00
2710.19.31 Diesel oil (industrial heavy, black, for low speed marine and stationary engines) .....	300.00
2710.19.32 Gas oil (automotive, light, amber, for high speed engines)	300.00
2710.19.33 Other gas oils .....	300.00
2710.19.34 Residual fuel oils (marine, furnace and similar fuel oils) of a kinematics viscosity of 125 centistokes .....	300.00
2710.19.35 Residual fuel oils (marine, furnace and similar fuel oils) of a kinematics viscosity of 180 centistokes .....	300.00
2710.19.36 Residual fuel oils (marine, furnace and similar fuel oils) of a kinematics viscosity of 280 centistokes .....	300.00
2710.19.37 Other residual fuel oils .....	300.00



**CUSTOMS AND EXCISE (DUTY REMISSION) ORDER, 2005**

[L.N. 13/2005.]

1. This Order may be cited as the Customs and Excise (Duty Remission) Order, 2005, and shall be deemed to have come into operation on the 1st January, 2005.

2. The duty payable on materials, supplies, consumable items, plant, machinery, motor vehicles or equipment imported by Woodside Energy (k) Limited, Dana Petroleum Limited and Global Petroleum Limited (hereinafter referred to as "the Companies") and all non-resident person(s) with whom they are in contract (whether by way of direct contract or sub-contract) solely for the purpose of carrying out petroleum operations (hereinafter referred to as the "sub-contractors") in accordance with the Production Sharing Contracts dated the 11th July, 2000 and 6th November, 2001, entered into between the Government of Kenya and Star Petroleum PLC, and in accordance with the provisions of the Petroleum (Exploration and Production) Act, is remitted:

Provided that—

- (a) the Minister for the time being responsible for matters relating to Energy, or such person as may be authorized by him, certifies to the Treasury that any goods to be imported are to be used solely in connection with the petroleum operations carried out under the Production Sharing Contract;
- (b) the companies shall, as provided for in the Petroleum Sharing Contract, give preference to locally available goods necessary for carrying out the petroleum operations;
- (c) the goods imported shall either be consumed during the petroleum operations, or transferred to the Government in accordance with the terms of the Production Sharing Contract, or re-exported or sold in accordance with paragraph (d) of this Order;
- (d) the goods imported shall not be sold in Kenya, except to another company which has entered into a petroleum agreement under the Petroleum (Exploration and Production) Act, unless duty is paid;
- (e) the companies shall notify the Treasury of the identity of any sub-contractor to whom this Order shall apply; and
- (f) "**petroleum operations**" means all or any of the operations related to the exploration for, development, extraction, production, separation and treatment, storage, transportation and sale or disposal of petroleum up to the point of export or the agreed delivery point in Kenya or the point of entry into a refinery, and includes natural gas processing operations, but does not include petroleum refining operations.



**CUSTOMS AND EXCISE REGULATIONS****ARRANGEMENT OF REGULATIONS****PART I – PRELIMINARY***Regulation*

1. Citation.
2. Interpretation.

**PART II – ADMINISTRATION**

3. Working days and hours.
4. Application for services outside hours of general attendance.
5. Overtime fees.
6. Division of charge.
7. Fees for cautionary visits.
8. Fees to be paid to revenue.
9. Remuneration to officers.
- 9A. Form of reports, of vessels, aircraft and cargo.

**PART III – IMPORTATION***Arrival and Report of Aircraft and Vessels*

10. Report of vessels.
11. Report of aircraft and cargo.
12. Initialling of pages.
13. Report of stores, crew's declaration and list of passengers.
14. Arrival at two or more ports.
15. Vessels, etc., in ballast.
16. Description of cargo on reports.
17. Weight or measurement of cargo to be reported.
18. Reporting cargo for other ports in Kenya.
19. Cargo remaining on board.
20. Bulk not to be broken before report.
21. Stores to be produced.
22. Duty free allowance of stores to crew.
23. Rummaging of vessels and aircraft.
24. Amending inward reports.
25. Conditions precedent to amendment of report.
26. Aircraft or vessels landing or bringing to owing to accident, etc.

*Arrival Overland*

27. Importation by overland routes.

*Unloading and Removal of Goods*

28. Sufferance wharves and unapproved places.
29. Accommodation and transport to be provided.
30. Goods not to be unloaded at a sufferance wharf until entered.

---

[Subsidiary]*Regulation*

31. Boat or tally note.
32. Permission to leave place of unloading.
33. Transit sheds.
34. Access to transit sheds.
35. Permit to re-land goods.
36. Certificate of landing.

*Entry, Examination and Delivery of Goods*

37. Form of entry.
38. Particulars to be declared on Forms.
- 38A. Pre-shipment inspection.
39. Reference to be made on all entries for contents of same packages.
40. Imported goods to be entered within 21 days of commencement of discharge on arrival.
41. Landing of surplus stores.
42. Disembarkation of persons.
43. Access to baggage room.
44. Dual channel system.
45. Baggage declaration.
46. Baggage examination.
47. Firearms and ammunition.
48. Unclaimed baggage.
49. Unaccompanied baggage declaration.
50. Bullion, etc.
51. Importer to provide special implements for examination.
52. Packages found partly empty.
53. Packing of goods imported in bulk.
54. Goods may be examined at private premises.
55. Entry not required for goods, etc., imported for temporary use.
56. Removal coastwise of imported goods.

*Provisions Relating to Customs Warehouses*

57. Customs warehouse rent.
58. Commissioner may waive rent.
59. Rent to be paid before delivery.
60. Custom houses deemed to be customs warehouses.

**PART IV – WAREHOUSING OF GOODS***Provisions Relating to Bonded Warehouses*

61. Goods not to be warehoused.
62. Owner to keep packages in repair.
63. Goods refused for warehousing.
64. Entries for warehoused goods.
65. Owner to furnish bond.
66. Acceptance by warehouse keeper.
67. Conditions of repacking in warehouse.

*Regulation*

68. Transfer of ownership of goods.
69. Time during which goods may be warehoused.
70. Goods to be consigned to the proper officer.
71. Treatment of warehoused and re-warehoused goods on removal.
72. Licence for bonded warehouse.
73. Bonded warehouse fees.
74. Bonds for bonded warehouses.
75. Alterations to bonded warehouses.
76. Death of licensee to be reported.
77. Bonded warehouses to be numbered.

*Provisions Relating to Government Warehouses*

78. Rent charges in Government warehouses.
79. Goods to be removed when Government warehouse closed.

**PART IVA – MANUFACTURE UNDER BOND**

- 79A. Provisions relating to manufacture of goods for export under bond.
- 79B. Provisions relating to bonded factories.
- 79C. Manufactured goods to be entered on register.
- 79D. Manner of dealing with wastes and rejects.
- 79E. Entry of manufactured goods.
- 79F. Treatment of manufactured goods on exportation.
- 79G. Certificates of export to be obtained.
- 79H. Entry for home use.

**PART V – EXPORTATION***Entry Outwards and Loading of Aircraft and Vessels*

80. Entry outwards.
81. Entry for exportation.
82. Sufferance wharves and unapproved places.
83. Accommodation and transport to be provided.
84. Goods not to be loaded at sufferance wharf until entered.
85. Master to submit passenger list.
86. Shipment before entry.
87. Cargo landed in error.
88. Shipment of duty paid and free stores.
89. Shipment of drawback and dutiable stores.
90. Transfer of stores.
91. Transfer bond.
92. Conditions of loading or transfer of stores.
93. Production of stores before shipment.
94. Conditions under which goods deemed to be put on board.

*Departure Overland*

95. Exportation by overland routes.

---

[Subsidiary]

*Goods in Transit or for Transhipment**Regulation*

- 96. Goods in transit.
- 96A. Goods in transit to or from a Northern Corridor state.
- 96B. Transit godowns.
- 97. Entry and bond for transhipment.
- 98. Transhipment direct.

**PART VI – IMPORTATION AND EXPORTATION BY POST**

- 99. Commissioner may waive entries for goods imported by post.
- 100. Customs declaration on postal articles.
- 101. Production of postal articles.
- 102. Detention of postal articles.
- 103. Uncleared postal articles.
- 104. Duties to be paid to the customs.

**PART VII – DEPARTURE AND CLEARANCE OF AIRCRAFT AND VESSELS**

- 105. Form of clearance of vessel.
- 106. Outward manifest of vessel.
- 107. Clearance and general declaration for aircraft.
- 108. Shipments short or in excess of manifest.
- 109. Separate manifest for each port.

**PART VIII – CARRIAGE OF GOODS COASTWISE**

- 110. Coastwise clearance and transire.
- 111. Separate transires for each port.
- 112. Unloading and examination of coastwise cargo.
- 113. Sufferance wharves and unapproved places.
- 114. Accommodation and transport to be provided.
- 115. Transire to be delivered before loading or unloading.
- 116. Amendment of transire.
- 117. General transires.
- 118. Pass note for duty paid goods carried coastwise.

**PART IX – REGISTERED USERS**

- 119. Application for registration.
- 120. Acceptance of registration.
- 121. Validity of registration.
- 122. Storage and use.
- 123. Registered user's stock book.
- 124. Monthly returns.
- 125. Manufacturing operations.
- 126. Books, documents, etc.
- 127. Commissioner may dispense with certain requirements.
- 127A. Control of goods entering the export processing zone.
- 127B. Specification for vans transporting dutiable goods.
- 127C. Transportation of small packages and boxes.

PART X – CONTROL OF MANUFACTURE OF  
EXCISABLE GOODS OTHER THAN SPIRITS

*Licensing of Premises and Plant*

*Regulation*

- 128. Application for licence to manufacture.
- 129. Transfer of licence.
- 130. Entry of premises and plant.
- 130A. Definition of licensee.

*Provisions Relating to the Manufacture of Beer*

- 131. Brewing book.
- 132. Declaration of brands of beer.
- 133. Production accounts.
- 134. Determination of original gravity.
- 135. Removal of beer in bulk.
- 136. Bond security.
- 137. Monthly excise account.

*Provisions Relating to the Manufacture of  
Excisable Goods under this Part Other than Beer*

- 138. Container for cigarettes and manufactured tobacco.
- 139. Stock book.
- 140. Declaration of brands of manufactured tobacco.
- 141. Conditions affecting containers of manufactured tobacco.
- 142. Declaration of brands of cigarettes.
- 143. Packing and offering for sale of cigarettes.
- 143A. .....
- 144. Cigarettes for export.
- 145. Conditions affecting containers of cigarettes.
- 145A. Duty on goods for export diverted for sale in Kenya.
- 146. Materials account.
- 147. Conditions affecting removal of containers of excisable goods to or from stock room.
- 147A. Packing and making of wine.
- 148. Conditions for manufacture of matches.
- 148A. Making of packages containing matches.
- 148B. Provision of secure compartment for matches.
- 148C. Offences.

*Provisions relating to all Excisable Goods Manufactured under this Part*

- 149. Marking of excisable goods.
- 150. Delivery of certain excisable goods from stock room.

---

[Subsidiary]

**PART XI – DISTILLATION, COMPOUNDING,  
RECTIFICATION AND DENATURING OF SPIRITS**

*General Provisions*

*Regulation*

151. Application for licence.
152. Approval of processes.
153. Approval of entry of premises.
154. Renewal of licence.
155. Transfer of licence.
156. Distiller who is rectifier or denaturer.
157. Placing of vessels and utensils.
158. Securing of premises and plant.
159. Restriction on variation of process and alteration of plant.
160. Plant not to be so made as to permit use in manner other than as approved.

*Distillers*

161. Placing of vessels and pipes; painting of pipes.
162. Restriction on use and possession of certain materials.
163. Conditions governing removal of sugar and molasses from store.
164. Distiller to give notice of intention to brew wort.
165. Distilling periods.
166. Distiller to give notice of intention to mash or brew.
167. Distiller to make declaration on completing collection of wort.
168. Restriction on addition of yeast, etc., to wort or wash.
169. Distiller to give notice before making bub, etc.
170. Distiller to make declaration before removing wash from a fermenting back.
171. Conditions governing mixing of wort or wash.
172. Restriction on disposing of wash.
173. Distiller not to possess certain wort or wash.
174. Ascertainment of gravity of wort or wash.
175. Conditions governing disposal of feints, etc.
176. Distiller to furnish return at end of distilling period.
177. Removal and warehousing of spirits.
178. Receivers or vats used for storage of certain spirits.
179. Delivery of spirits from a distillery.
180. Racking of spirits.
181. Control applied to distiller's warehouse.
182. Distiller to empty worm tubs, etc., for examination.
183. Removal of spirits to another distillery.
184. Prohibition of return of spirits to distillery.
185. Application of certain regulations to spirits manufactured other than by distillation of a fermented liquor.

*Rectifiers*

186. Restrictions on rectifier.
187. Rectifier ceasing to carry on trade.

*Regulation*

188. Marking of casks and containers.
- 188A. *Deleted.*
- 188B. *Deleted.*
189. Locking of still or steam pipe.
190. Unlocking of still.
191. Further notice of readiness for locking of still.
192. Charging of still.
193. Time within which still to be worked off.
194. Restrictions on working of still.
195. Hours when still not to be used.
196. Rectifier to permit officer to sample contents of still.
197. Conditions governing receipt of spirits.
198. Notice of intention to deposit spirits in bonded warehouse.
199. Rectifier to permit officer to take account of spirits in stock; stock book.
200. Power of Commissioner to specify vessels, etc., to ensure excise control and records to be kept.

*Denaturers*

201. Restrictions on spirits for denaturing.
202. Denaturer ceasing to carry on trade.
203. Substances and formula for denaturing.
204. Denaturants to conform to conditions.
205. Mixing rooms.
206. Store rooms.
207. Conveying of spirits for denaturing.
208. Interference with spirits conveyed for denaturing.
209. Placing of spirits in vat or tank.
210. Approval of proper officer to denaturing operation.
211. Placing of denaturants in mixing vat.
212. Prohibition on adding substances other than denaturants.
213. Storage of denaturants.
214. Account of spirits to be kept by denaturer.

*Stills*

215. Permission to keep or use stills.
216. Disposal of stills.
217. Glass flasks and containers.

*Ascertainment of the Strength of Spirits*

218. Strength of spirits.
219. Ascertainment by weight, measure or gauge.
220. Interpretation and application to denatured spirits and fermented liquor.

## PART XII – DUTIES

*Payment*

221. Payment of duties.

[Subsidiary]

*Goods Imported for Temporary Use or Purpose**Regulation*

- 222. Goods imported for temporary use.
- 223. Commercial travellers' samples and goods imported for temporary use.
- 224. Temporary importation of vehicles, etc.
- 225. Procedure when temporary importation papers are not produced.
- 225A. Vehicles from Uganda, Tanzania, Sudan, Somalia, Ethiopia or any other country with which Kenya has a bilateral agreement.
- 226. Restrictions on user of vehicles temporarily imported.

*Payments of, and Security for, Excise Duty on Spirits*

- 227. Remittance of excise duty on spirits and declaration.
- 228. Secured gross accounts.
- 229. Delivery of spirits without payment of duty.
- 230. Delivery of spirits for denaturing.

*Drawback, Remission, Rebate and Refund of Import Duty, Suspended Duty and Dumping Duty*

- 231. Basis of drawback.
- 232. Conditions of granting drawback.
- 233. When drawback is not payable.
- 234. Remission or refund of duty on abandoned goods.
- 234A. Maintenance, inspection, etc., of remission records.
- 235. Remission of duty on goods lost or destroyed by accident.
- 236. Rebate of duty on damaged goods.
- 237. Refund where goods returned to seller.
- 238. Refund of duty on damaged, pillaged or destroyed goods.
- 239. Refund of duty paid in error or overpaid and of deposit or cancellation of bond given as security.
- 240. Refund of duty to registered user.
- 240A. *Repealed.*

*Remission, Refund and Rebate of Excise Duty on Excisable Goods Other than Spirits*

- 241. Remission, rebate or refund to privileged persons.
- 242. Excisable goods destroyed by fire or unavoidable cause.
- 243. Excisable goods destroyed under supervision.
- 244. Remission or refund on exportation or shipment as stores.
- 244A. Refund of excise duty on cigarettes etc., deposited in bonded warehouse.
- 245. Refund of duty on excisable goods other than spirits paid in error.
- 246. *Revoked.*
- 247. *Revoked.*
- 248. *Revoked.*
- 249. *Revoked.*

*Remission, Refund and Rebate of Excise Duty on Spirits*

- 250. Remission of duty on spirits, etc., accidentally destroyed.
- 251. Remission of duty when spirits, etc., destroyed under supervision.

*Regulation*

- 252. Remission of duty on spirits shipped as stores.
- 253. Refund of duty on spirits deposited in bonded warehouse.
- 254. Refund of duty paid on spirits delivered duty free or at a reduced rate.
- 255. Refund of duty paid in error on spirits.
- 256. Marking of containers of spirits for export or shipment.

*Inspection of Books, Etc.*

- 257. Inspection of books, etc.

## PART XIII – CUSTOMS AND EXCISE AGENTS

- 258. Application for a licence.
- 259. Fee to be paid and security furnished.
- 260. Expiry and renewal of licences.
- 261. Penalty for acting without licence.
- 262. Suspension, etc., of licences.

## PART XIV – SETTLEMENT OF CASES BY THE COMMISSIONER

- 263. Request to Commissioner.

## PART XV – MISCELLANEOUS

- 264. Declaration to be made and particulars to be supplied.
- 265. Production of books of account and other documents.
- 266. General bonds.
- 267. Seizure notice.
- 268. Particulars on forms or other documents.
- 269. Incorrect form may not be accepted.
- 270. Persons requiring copy of entry.
- 271. Amendment of forms.
- 272. Samples.
- 273. Notice of sale.
- 274. *Repealed.*
- 275. Conditions of sale.
- 276. *Repealed.*
- 277. Allowance in lieu of food to officers stationed on vessels.
- 278. Licensed vessels, aircraft and vehicles.
- 279. Penalty.
- 280. Fees for services to the public.
- 281. Revocation.

## SCHEMES

FIRST SCHEDULE –

FORMS

SECOND SCHEDULE –

TABLE FOR DETERMINING THE ORIGINAL  
GRAVITY OF WORTS

THIRD SCHEDULE –

SUBSTANCES TO BE MIXED WITH SPIRITS  
FOR THE PURPOSE OF MANUFACTURING  
DENATURED SPIRITS

[Subsidiary]

FOURTH SCHEDULE –

CONDITIONS TO WHICH DENATURANTS  
MUST CONFORM

FIFTH SCHEDULE

SIXTH SCHEDULE

SEVENTH SCHEDULE

---

## CUSTOMS AND EXCISE REGULATIONS, 1983

[L.N. 53/1983, L.N. 66/1984, L.N. 227/1984, L.N. 228/1984, L.N. 107/1985, L.N. 141/1987, L.N. 236/1988, L.N. 166/1989, L.N. 406/1989, L.N. 435/1990, L.N. 234/1991, L.N. 252/1991, L.N. 137/1992, L.N. 225/1992, L.N. 257/1992, L.N. 132/1993, L.N. 146/1993, L.N. 287/1993, L.N. 148/1994, L.N. 191/1994, L.N. 208/1995, L.N. 338/1995, L.N. 120/1996, L.N. 287/1996, L.N. 329/1996, L.N. 41/1997, L.N. 99/1997, L.N. 171/1997, L.N. 69/1998, L.N. 160/1998, L.N. 6/1999, L.N. 64/1999, L.N. 66/2000, L.N. 97/2000, L.N. 115/2000, L.N. 24/2001, L.N. 25/2001, L.N. 58/2001, L.N. 91/2001, L.N. 122/2001, L.N. 177/2001, L.N. 11/2002, L.N. 91/2002, L.N. 121/2002, L.N. 130/2002, L.N. 17/2003, L.N. 63/2003, L.N. 2/2004, L.N. 48/2004, L.N. 4/2005, L.N. 48/2005, L.N. 103/2005, L.N. 172/2006, L.N. 100/2007, L.N. 85/2008, L.N. 93/2009, L.N. 56/2011.]

### PART I – PRELIMINARY

#### 1. Citation

These Regulations may be cited as the Customs and Excise Regulations.

#### 2. Interpretation

In these Regulations—

“Form” means a form set out in the First Schedule;

“registered premises” means premises which have been approved and registered by the Commissioner in accordance with regulation 120;

“registered user” means a person using goods at registered premises who has been registered in accordance with regulation 120 and who is the subject of an order made under section 145 of the Act.

[L.N. 227/1984, s. 2, L.N. 120/1996, s. 1(2).]

### PART II – ADMINISTRATION

#### 3. Working days and hours

(1) The working days and hours of general attendance of officers shall be such as may be determined by the Commissioner.

(2) The proper officer may grant applications for the attendance of officers on Saturdays, Sundays and public holidays or before or after the hours of general attendance on any working day.

(3) The Commissioner may, by notice exhibited at any port or place, vary the hours of general attendance of officers at that port or place in order to meet the convenience of the public or the exigencies of the customs.

[L.N. 227/1984, s. 3.]

#### 4. Application for services outside hours of general attendance

(1) Except in the case of a person arriving in, or departing from, Kenya, overland or by inland waters, applications for services of an officer outside the hours of general attendance shall be made in writing to the proper officer in Form C. 1, which shall be submitted to him at least twenty-four hours before the services are required, unless the proper officer in any special circumstances otherwise allows.

[Form C. 1.]

(2) Every application shall set out the nature and probable duration of the services required, and shall contain an undertaking to pay all overtime fees which may be incurred, unless the proper officer requires the applicant to deposit with him in advance a sum sufficient to cover the fees.

[Subsidiary]

**5. Overtime fees**

(1) The following fees shall be payable per vehicle at customs and frontier stations by a person applying for the services of an officer outside the hours of general attendance, for the purpose of dealing with any vehicle carrying passengers and their personal baggage—

	Rate per Hour
(a) Motor vehicles for the transport of less than ten persons including the driver .....	KSh. 200.00
(b) Motor vehicles for the transport of ten or more persons but not more than twenty-five persons .....	KSh. 400.00
(c) Motor vehicles for the transport of over twenty-five persons .....	KSh. 800.00:

Provided that no fees shall be payable under this paragraph in respect of motor vehicles registered in Kenya, the Republic of Uganda or the United Republic of Tanzania.

(2) The following fees shall be paid by the person applying for the services of officers outside the hours of general attendance or at any premises or place at which customs business is not normally carried on for any purpose other than that described in paragraph (1)—

(a) Subordinate officer of the Customs Preventive Service .....	KSh. 400.00
(b) Other officers .....	KSh. 1,000.00:

Provided that—

- (i) the time charged for fees shall be calculated to the last completed half hour;
- (ii) for attendance on Saturdays, Sundays and public holidays there shall be a minimum charge for the services of any officer equal to three hours attendance;
- (iii) if an officer is required to attend at any premises or place at which customs business is not normally carried on, the applicant for his services may, in the discretion of the proper officer, be required to provide the necessary transportation or to pay in addition to the fees for attendance such amount for travelling expenses as the proper officer may consider reasonable.

[L.N. 227/1984, s. 4, L.N. 252/1991, s. 2, L.N. 208/1995, s. 2, L.N. 69/1998, s. 2, L.N. 91/2001, s. 2, L.N. 48/2004, s. 2.]

**6. Division of charge**

When the services of an officer are required on account of more than one applicant during the same period of time, the charge for the fees due shall be divided *pro rata* between the applicants concerned.

**7. Fees for cautionary visits**

The applicant for the services of an officer at times outside the hours of general attendance shall, in addition to the fees for the services of that officer, pay fees, at the rates specified in regulation 5, for such cautionary visits as the proper officer may deem necessary.

**8. Fees to be paid to revenue**

All fees shall be paid into customs and excise revenue.

[L.N. 120/1996, s. 1(3).]

## **9. Remuneration to officers**

Officers who have given services to the public outside the hours of general attendance shall be remunerated at such rates and for such hours as the Commissioner may direct.

[L.N. 120/1996, s. 1(3).]

## **9A. Form of reports, of vessels, aircraft and cargo**

(1) Every report under regulations 10 and 11 shall be in the prescribed form and may, subject to paragraph (2), be made in the form of a diskette or an electronic transfer.

(2) Where a report is made in the form of a diskette or an electronic transfer in accordance with paragraph (1), the master shall, within twenty-four hours of such report, submit a transcript thereof to the proper officer.

(3) A transcript of a report submitted under paragraph (2) shall be initialled in the manner specified in regulation 12.

[L.N. 99/1997, s. 2.]

## PART III – ARRIVAL AND REPORT OF AIRCRAFT AND VESSELS

### **10. Report of vessels**

(1) The inward report by the master of a vessel arriving from a foreign port shall be in Form C. 2 and shall be made to the proper officer at the port or place of arrival.

(2) All packages for which no bill of lading has been issued shall be declared on the Parcels List in Form C. 3.

[L.N. 120/1996, s. 1(3).]

### **11. Report of aircraft and cargo**

(1) The inward report by the master of an aircraft arriving from a foreign port shall be in Form C.4 and shall be made to the proper officer at the port or place of arrival.

(2) The report of the cargo shall be made in Form C.5 which shall be attached to the general declaration in Form C. 4.

### **12. Initialling of pages**

Each page of the report submitted under regulations 10 and 11, other than that on which the declaration is signed, shall be initialed by the master or his agent, and the master or agent shall number and seal together the pages and shall, if required, sign the report in the presence of the proper officer.

### **13. Report of stores, crew's declaration and list of passengers**

(1) The master of a vessel arriving from a foreign port shall, immediately on demand, present to the proper officer a statement of the stores of the vessel in Form C. 6, a declaration by each member of the crew of all dutiable goods in his possession in Form C. 8 and, if the proper officer so requires, a list of passengers disembarking and remaining on board.

(2) If the proper officer so requires, a stores list in Form C. 7, a declaration in Form C. 8 by each member of the crew of all dutiable goods in his possession, and a list of passengers disembarking and remaining on board, shall be delivered by the master of an aircraft arriving from a foreign port.

### **14. Arrival at two or more ports**

When an aircraft or vessel calls at more than one port or place in Kenya a separate report shall be made at each port or place.

[Subsidiary]

**15. Vessels, etc., in ballast**

Aircraft and vessels not having on board goods other than stores and passengers' baggage shall be reported "in ballast".

**16. Description of cargo on reports**

The contents of every package and of all cargo in bulk intended for discharge at a port or place in Kenya, shall be reported in accordance with the description thereof in the relevant bill of lading or freight note.

**17. Weight or measurement of cargo to be reported**

The report of every vessel shall show the weight or cubic measurement of the cargo reported according to which freight has been charged or, if no freight has been charged, the weight or measurement normally chargeable for a similar kind and quantity of goods.

**18. Reporting cargo for other ports in Kenya**

(1) Cargo intended for discharge at other ports or places in Kenya shall be shown separately in the inward report in the following form—

"The undenoted cargo is reported for discharge at other ports or places in Kenya kg. (*or other appropriate unit of quantity*)."

(2) If the proper officer so requires, cargo intended for discharge at other ports or places in Kenya shall be reported in the same manner as cargo to which regulation 17 applies.

**19. Cargo remaining on board**

Cargo remaining on board an aircraft or vessel for exportation may be reported as "General cargo remaining on board for exportation kg. (*or other appropriate unit of quantity*)", unless the proper officer in any particular case otherwise directs.

**20. Bulk not to be broken before report**

Application to break bulk prior to making report and unload goods prior to entry shall be made to the proper officer in Form C. 9.

**21. Stores to be produced**

All stores which are required for the use of the crew and passengers of an aircraft or vessel during its stay in port shall, on request, be produced separately to the proper officer, who may either approve the quantity produced or require a portion or the whole of those stores to be placed under seal.

**22. Duty free allowance of stores to crew**

(1) Every person being the master, an officer or other member of the crew of any vessel in port or on coastwise passage to another port in Kenya may be permitted by the proper officer to retain in his possession, or to be issued with, for his personal use, an allowance of duty free stores in accordance with the following scale—

(a) in respect of every eight days or part thereof during the vessel's stay—

Master, officers and other members of  
the crew

*Cigarettes and  
Tobacco in any form*

200 cigarettes or 200 gm. of tobacco in  
any form.

(b)	In respect of every four days or part thereof during the vessel's stay—	
	<i>Portable Spirits, the Importation of which is not Prohibited</i>	<i>Wine and Beer</i>
(i)	Masters and officers	750 ml.
		3 litres of wine or 3 litres of beer.
(ii)	Other members of the crew	750 ml.
		3 litres of beer or 3 litres of wine where wine is normally provided in the rations of the vessel.

(2) Upon the arrival of a vessel in port all stores of the nature, and in excess of the quantities, of the stores set out in the scale in paragraph (1) shall be secured by the proper officer and the master of the vessel shall provide a secure place for the retention of the stores and all such facilities for their safe custody as are required by the proper officer.

(3) The proper officer may, on the request of the master of any vessel during its stay in port and upon the payment of the proper duties due, permit the withdrawal from the place of retention provided for in paragraph (2) of such quantities of tobacco, potable spirits, wine or beer as may be required for the provision of reasonable amenities aboard the vessel during such stay.

(4) No master, officer or member of the crew of any vessel shall land any stores issued to him under the provisions of this regulation without the payment of duty thereon and the master, officer or member of the crew shall, upon request by the proper officer, produce to that officer any stores of the categories provided for in the scales set out in this regulation of which he is in possession at the time of the request.

[L.N. 227/1984, s. 5.]

### 23. Rummaging of vessels and aircraft

The crew shall give all possible assistance to officers engaged in rummaging an aircraft or vessel.

### 24. Amending inward reports

(1) Where cargo reported for discharge at a port or place in Kenya is found to be in excess or short of the report, or where it is found necessary to make an amendment in relation to the destination, ownership or status of such cargo, the master or his agent may make application to the proper officer for permission to amend the report.

(2) The application shall be in Form C. 10 and shall set out the reasons for the discrepancies.

[L.N. 69/1998, s. 3.]

### 25. Conditions precedent to amendment of report

Before the proper officer permits the amendment of a report, the master or his agent shall satisfy him in the case of goods found to be short of the report that the goods—

- (a) were not shipped; or
- (b) were discharged and landed at a previous port; or
- (c) were overcarried and landed at a subsequent port; or
- (d) having been overcarried, have been returned to and landed at a port in Kenya on the return voyage, or by some other aircraft or vessel which loaded them at the port to which they were overcarried; or
- (e) were lost at sea; or
- (f) were stolen or destroyed before the aircraft or vessel arrived within Kenya:

Provided that the proper officer may, subject to the production of such documentary evidence as the Commissioner may direct, permit the amendment of a report where the master or his agent is unable to comply with these requirements.

---

[Subsidiary]**26. Aircraft or vessels landing or bringing to owing to accident, etc.**

When the master of an aircraft or vessel which has been lost, or wrecked or compelled to land or to bring to within Kenya owing to accident, stress of weather or other unavoidable cause reports to the nearest officer or administrative officer he shall, on demand, produce the journey log book or other documents relating to the aircraft or vessel, the cargo, crew and passengers, and shall not allow any goods to be unloaded or any passenger to leave the vicinity of the aircraft or vessel without the consent of that officer.

*Arrival Overland***27. Importation by overland routes**

(1) Vehicles and goods, other than vehicles and goods to which the provisions of regulations 222 to 226 inclusive apply, imported overland shall be entered in the appropriate form prescribed in regulation 37.

(2) The person in charge of a vehicle which arrives overland at any place in Kenya shall report at the nearest custom house particulars of the vehicle and goods, if any, in Form C. 11:

Provided that the proper officer may, in lieu thereof, accept a signed copy of the manifest outwards issued by the customs authorities at the foreign port or place whence the vehicle has arrived.

(3) Where the Commissioner permits any goods to be entered at a port other than the first port of entry at which the goods arrive in Kenya, he may require that the goods be accompanied by an officer to the port at which they are entered; and the carrier of the goods shall defray the cost of, or provide transport to and from his proper port for, each officer who accompanies the goods.

*Unloading and Removal of Goods***28. Sufferance wharves and unapproved places**

Where the master of an aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of unloading, to unload cargo, he shall apply to the proper officer for permission in Form C. 12.

**29. Accommodation and transport to be provided**

(1) The proper officer may grant permission under regulation 18 subject to such conditions and directions as he may see fit to impose, and to the master or his agent defraying the cost of or providing accommodation in accordance with section 170 of the Act and transport overland or by sea, as the proper officer may decide, from and to his proper port for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

**30. Goods not to be unloaded at a sufferance wharf until entered**

No goods shall be unloaded at a sufferance wharf or at any place other than an approved place of unloading until they have been entered:

Provided that the Commissioner may generally in regard to any particular sufferance wharf or place or in any particular case waive or modify this requirement.

**31. Boat or tally note**

(1) Where goods are discharged from an importing aircraft or vessel into another vessel to be landed, the master or his agent shall sign and transmit with each shipment an account of the goods.

(2) In the case of transhipment cargo the account shall be headed "Transhipment cargo only".

(3) Before any goods are discharged from the vessel the account shall be delivered to the proper officer at the place at which the goods are to be landed:

Provided that the Commissioner may dispense with the furnishing of an account either generally or in any case.

**32. Permission to leave place of unloading**

(1) A vessel to which regulation 31 applies which has arrived at any place of unloading shall not depart therefrom except with the permission of the proper officer.

(2) Where any goods remain on board any vessel so permitted to depart the person in charge thereof shall observe such directions as the proper officer shall give.

**33. Transit sheds**

(1) Every building used as a transit shed shall be constructed and secured to the satisfaction of the Commissioner.

(2) In addition to any fastening which may be affixed by the customs the doors of transit sheds shall be secured by one or more locks by the wharf owner or his representative.

(3) Security required under section 9(2) of the Act shall be executed in Form CB.18.

(4) A transit shed owner shall provide an area or premises within the transit shed for the purposes of repacking, skipping, bulking, transhipment or sorting of goods.

(5) Goods shall only be delivered for clearance in a transit shed if they are consigned to that shed.

(6) Where goods are removed from the port to a transit shed, the owner of the shed shall execute security for the goods in Form CB.2.

(7) The operator of a transit shed shall operate under such conditions as the Commissioner may specify:

Provided that where the licensee wishes to consolidate sea cargo, he shall seek the prior approval of the Commissioner.

[L.N. 64/1999, s. 2, L.N. 66/2000, s. 2, L.N. 48/2004, s. 3.]

**34. Access to transit sheds**

Immediate access to any transit shed shall be granted on demand made by an officer acting in the execution of his duty; and if the wharf owner or his representative fails or refuses to grant him access the proper officer may cause the transit shed to be opened by any means in his power and any expenses thereby incurred, including the cost of repairs, shall be paid by the wharf owner.

**35. Permit to re-land goods**

Before any goods which have been put into any aircraft or vessel may be re-landed, the owner shall apply in writing to the proper officer and obtain permission to unload the goods, and shall thereupon land the goods and dispose of them as directed by the proper officer.

---

[Subsidiary]

### **36. Certificate of landing**

The proper officer may issue to any person who satisfies him that he is so entitled a certificate of landing of any goods in Form C. 13 or in such other form as may be required by the authorities in the country requiring the certificate.

*Entry, Examination and Delivery of Goods*

### **37. Form of entry**

(1) Imported goods, other than goods in transit or for transhipment, and goods to which the provisions of regulations 222 to 226 inclusive apply, shall be entered in whichever of the undermentioned forms is appropriate—

- (a) provisional (Form C.14 and Form C.63);
- (b) import for home use (Form C.15 and Form C.63);
- (c) warehousing (Form C.16 and Form C.63).

(2) Entries referred to in subparagraphs (a) and (b) of paragraph (1) shall be presented in quadruplicate.

(3) Entries for the warehousing of goods at the port of importation shall be presented in quintuplicate and for the warehousing of good elsewhere than at the port of importation in sextuplicate.

(4) Bonds shall be furnished in Form CB.4 or by cash deposit and in Form CB.1A or by cash deposit for goods entered provisionally for use in an aid-funded project.

[L.N. 227/1984, s. 6, L.N. 6/1999, L.N. 24/2001, s. 2.]

### **38. Particulars to be declared on forms**

(1) Where on any form the value of imported goods, whether free or exempt from duty, liable to specific duty or liable to *ad valorem* duty, is required to be declared, the value shall be declared in accordance with sections 127, 127B and 127C if, and the Seventh Schedule to, the Act.

- (2) Goods declared on all perfect entries shall be declared in accordance with—
- (a) the titling of the form of entry;
  - (b) the Schedules to the Act.

(3) A computerised entry declaration in a prescribed Form duly signed by the owner or agent may be accepted by the proper officer.

[L.N. 252/1991, s. 3, L.N. 99/1997, s. 3.]

### **38A. Pre-shipment inspection**

(1) The imported goods specified in the Fifth Schedule shall be subject to pre-shipment inspection in accordance with section 127D of the Act.

(2) The Commissioner shall notify in the *Gazette* the name of every person appointed as a pre-shipment inspection agent under the Act and shall specify in relation thereto the countries or regions at which such person shall conduct pre-shipment inspection.

- (a) An importer of goods other than the goods specified in the Sixth Schedule shall, prior to shipment of such goods, complete an import declaration form in Form C.62 and present it together with an application fee of five thousand shillings to the office in Kenya of a pre-shipment inspection agent operating at the place where such goods were purchased.
- (b) The fee referred to in subparagraph (a) shall be collected by the Commissioner or his duly authorised agent.

(4) On receipt of an import declaration form and the application fee under paragraph (3), the pre-shipment inspection agent shall, where the respective goods are subject to pre-shipment inspection, proceed to inspect such goods in accordance with the provisions of the Act.

(5) An importer shall present a copy of the import declaration form completed under paragraph (3) to Customs at the time of entering the goods, together with an import declaration fee which shall be two point two five per cent (2.25%) of the dutiable value of the goods reduced by an amount equal to the application fee paid under paragraph (3):

Provided that no import declaration fee shall be charged in respect of goods—

- (a) imported into Kenya from any of the East African Community Partner States, that satisfy the East African Community Rules of Origin;
- (b) intended for use in the manufacture of goods for export, except the minimum processing fee of five thousand shillings.

(6) Where any goods subject to pre-shipment inspection are imported prior to such inspection, the goods may be inspected locally at a fee which shall be—

- (i) in the case of motor vehicles, twenty per cent of the assessed f.o.b. value; and
- (ii) in the case of all other goods, ten per cent of the assessed f.o.b. value.

(7) The Minister may waive the import declaration fee payable under paragraph (5) or the local inspection fee payable under paragraph (6), or both, where he is satisfied that the pre-shipment inspection could not be carried out prior to shipment due to circumstances beyond the control of the owner.

(8) Local inspection of any goods under paragraph (6) shall be limited to two consignments per importer and any excess thereof shall be either re-exported at the cost of the importer or abandoned to Customs.

(9) Where it appears to the Commissioner that consignments of goods have been divided by the importer in order to evade inspection, the Commissioner may treat the goods as one consignment and such goods shall be duly inspected locally and duty levied accordingly.

(9A) Notwithstanding anything in this Regulation, all computer hardware and software and accessories thereof, and all similar equipment imported into the country, whether purchased, donated as gifts or as part of a donor-funded project, shall be inspected for purposes of this Regulation in such manner and detail as the Minister may deem appropriate.

(10) In this regulation—

**“pre-shipment inspection”** has the meaning assigned to it in section 127D of the Act;

**“pre-shipment inspection agent”** means a person appointed by the Commissioner under section 127D(2) of the Act.

(10A) Notwithstanding anything in this regulation, all computer hardware and software and accessories thereof, and all similar equipment imported into the country, whether purchased, donated as gifts or as part of a donor-funded project, shall be inspected for purposes of this regulation in such manner and detail as the Minister may deem appropriate.

[L.N. 120/1996, s. 2, L.N. 287/1996, s. 2, L.N. 329/1996, L.N. 99/1997, s. 4, L.N. 69/1998, s. 4, L.N. 160/1998, s. 2, L.N. 6/1999, s. 3, L.N. 66/2000, s. 3, L.N. 24/2001, s. 3, L.N. 91/2001, s. 3, L.N. 177/2001, s. 2, L.N. 91/2002, s. 2, L.N. 130/2002, s. 2, L.N. 63/2003, s. 3, L.N. 100/2007, s. 2.]

---

[Subsidiary]**39. Reference to be made on all entries for contents of same packages**

Where separate entries are made for goods contained in the same package each entry shall contain a reference to the other.

**40. Imported goods to be entered within 21 days of commencement of discharge on arrival**

(1) Goods for which entries are required under regulation 27 shall be entered within twenty-one days of the commencement of the discharge of the importing aircraft or vessel or, in the case of goods imported overland, of their arrival at the frontier port, and any such goods remaining unentered after that period, or after such further period as the proper officer may allow, shall, if the officer so requires, be deposited in a customs warehouse.

(2) Where goods entered in transit or for transhipment before declaration of customs warehousing date are not removed from the port of entry within thirty days from the date they were entered, such goods shall be removed to a customs warehouse.

[L.N. 64/1999, s. 3, L.N. 66/2000, s. 4, L.N. 63/2003, s. 2.]

**41. Landing of surplus stores**

If the master of an aircraft or vessel desires to land any surplus stores, he shall apply in writing to the proper officer stating the number of packages and quantity and description of the stores, and the officer may permit them to be landed and entered for warehousing or for home use, or he may allow the duty to be paid as if the surplus stores were passengers' baggage.

**42. Disembarkation of persons**

(1) No person shall land from any aircraft or vessel except at a place appointed in accordance with section 9 of the Act.

(2) The following persons on landing at any port or place from an aircraft or vessel which has arrived from or called at a foreign port shall, subject to regulation 45, proceed forthwith to the baggage room or other place set aside for the examination of baggage and there remain until they receive the permission of the proper officer to leave that room or other place—

- (a) any person who is disembarking at that port or place;
- (b) any person, including any person who is returning ashore, who has any uncustomed goods in his possession, whether upon his person or in his baggage;
- (c) the crew of an aircraft or vessel who are leaving that aircraft or vessel either temporarily or for any other reason, and wish to remove their baggage, or any part thereof, from that aircraft or vessel;
- (d) any passenger who is temporarily leaving that aircraft or vessel and wishes to remove therefrom his baggage, or any part thereof;
- (e) any other person who may be required by the proper officer so to do.

(3) Any person who contravenes this regulation shall be guilty of an offence.

[L.N. 208/1995, s. 3.]

**43. Access to baggage room**

(1) No person shall enter the baggage room or other place set aside for the examination of baggage except the persons required by the customs to enter it, the proper officer, and such other persons as may be permitted by the proper officer to enter the baggage room or other place.

(2) Any person who contravenes this regulation shall be guilty of an offence.

#### **44. Dual channel system**

(1) There shall be established at every place of arrival and within the baggage room at every major port a dual-channel system which shall be identified by an inscription of the word "CUSTOMS" and shall consist of—

- (a) one green channel with a distinctive marking in the shape of a regular octagon and the words "NOTHING TO DECLARE" for passengers without any baggage or with baggage consisting only of goods which are not dutiable or prohibited or restricted; and
- (b) one red channel with a distinctive marking in the shape of a red square and the words "GOODS TO DECLARE" for other passengers.

(2) Any person to whom regulation 42 applies shall without delay take his baggage and any uncustomed goods in his possession, to the place appointed for the examination of baggage as specified in paragraph (1) or to such other place referred to in paragraph (2) of that regulation.

(3) Subject to regulation 45 no person shall remove any baggage or goods out of the baggage room or such other place until the proper officer authorises their removal.

(4) Any person who contravenes any provision of this regulation shall be guilty of an offence.

[L.N. 208/1995, s. 4.]

#### **45. Baggage declaration**

(1) Every person, other than a member of the crew of an aircraft or vessel, shall on entering Kenya make a declaration to the proper officer of his baggage and the articles contained therein or carried with him; and that declaration shall at the discretion of the proper officer be made orally, or in writing in Form C. 17.

(2) A person who takes his baggage through the red channel shall be regarded as having goods to declare and shall make his declaration in accordance with paragraph (1), and such person shall pay to the proper officer any duty that is due and forthwith remove his baggage from the baggage room.

(3) A person who takes his baggage through the green channel shall be regarded as having made a declaration in accordance with paragraph (1) that he has nothing to declare and his baggage shall not be subject to examination unless the proper officer so requires.

(4) Where upon examination of baggage required to be examined under paragraph (3) the proper officer finds uncustomed goods, the owner of such baggage shall be deemed to have made a false declaration and shall be guilty of an offence, and the uncustomed goods shall be liable to forfeiture.

[L.N. 208/1995, s. 5.]

#### **46. Baggage examination**

An officer may refuse to attend to any person until the whole of that person's baggage is presented to him in one place or, where the baggage belongs to more than one person, until all the others thereof attend him together.

#### **47. Firearms and ammunition**

(1) Every person importing firearms or ammunition in his baggage shall deliver the firearms or ammunition to the proper officer for deposit until he receives the necessary permit to enable delivery to be taken of such firearms or ammunition; and the proper officer shall issue to every such person a receipt for the firearms or ammunition left in his charge.

---

[Subsidiary]

(2) Any officer who contravenes this regulation shall be guilty of an offence.

**48. Unclaimed baggage**

All baggage unclaimed or uncleared after one day shall be removed by the master or agent of the aircraft or vessel to the customs warehouse and shall, after being deposited therein for a period of eight days, be dealt with in accordance with section 34 of the Act.

**49. Unaccompanied baggage declaration**

The owner of any passenger's unaccompanied baggage shall make a declaration of that baggage and the articles contained therein in Form C. 18.

**50. Bullion, etc.**

If in any special circumstances the owner of bullion, currency notes, coins or perishable goods wishes to take delivery of those goods prior to passing entry, he shall apply to the proper officer in Form C.19 and Form C.63 and furnish a bond in Form C.B.1, or such other security as may be required, in such amount as the proper officer may decide; and the owner shall enter the goods within forty-eight hours of taking delivery of them.

[L.N. 208/1995, s. 6, L.N. 6/1999, s. 4.]

**51. Importer to provide special implements for examination**

If the quantity of any cinematograph films or other goods of which an officer desires to take an account cannot conveniently be ascertained by the usual implements employed in the examination of goods, the importer shall provide apparatus for the use of the officer to enable him to take an account of them.

**52. Packages found partly empty**

If the importer of any goods contained in packages found slack or partly empty when landed desires to fill them from other packages declared on the same entry, he shall apply on the relative entry to the proper officer for permission to do so and shall carry out all instructions of that officer in regard to the filling of the packages and to the disposal of any resultant residue or empty packages.

**53. Packing of goods imported in bulk**

If the proper officer so requires, the importer of any goods imported in bulk shall pack those goods into bags or other packages of even net weight before the goods are delivered.

**54. Goods may be examined at private premises**

When any goods which have been entered cannot on account of their value, size or packing or for any other reason, be easily examined by the proper officer in a transit shed or a customs area and the importer desires that they be examined at his private premises, he shall apply in writing therefor to the proper officer, who may grant the application under such conditions as he may impose.

**55. Entry not required for goods, etc., imported for temporary use**

Entries shall not be required for any vehicles and goods imported in accordance with regulation 224 inclusive, unless the vehicles or goods are not re-exported.

[L.N. 208/1995, s. 7.]

## 56. Removal coastwise of imported goods

Goods discharged from an importing aircraft or vessel for removal coastwise shall be constructively warehoused at the port of importation and dealt with in accordance with section 43 of the Act:

Provided that—

- (i) the Commissioner may, generally or in any particular case, allow an inland transit shed operator to remove goods coastwise for subsequent customs clearance at that inland transit shed, in which case the transit shed operator shall furnish a bond in Form C.B. 2 and satisfy all other conditions that the Commissioner may impose;
- (ii) the proper officer may, generally or in any particular case, allow the master of an aircraft or vessel to remove the goods coastwise as if they were goods reported for transhipment, in which case the master shall enter into a bond in Form C.B. 2, or furnish such other security as the proper officer may require, and enter the goods in Form C. 38 in quintuplicate.

[L.N. 6/1999, s. 5, L.N. 91/2002, s. 3.]

### *Provisions Relating to Customs Warehouses*

## 57. Customs warehouse rent

(1) Rent shall be charged on goods deposited or deemed to be deposited in a customs warehouse at the following rates—

- (a) at the port of Kilindini, Sh. 100 per bill of lading tonne per day or part thereof;
- (b) at the inland container depots, Sh. 100 per bill of lading tonne per day or part thereof;
- (c) at the Jomo Kenyatta International Airport and Moi International Airport, Sh. 1,000 per bill of landing tonne per day or part thereof;
- (d) at all other ports and places, Sh. 50 per bill of lading tonne per day or part thereof;
- (e) accompanied baggage (excluding motor vehicles) or any other goods which the proper officer is satisfied cannot be dealt with under subparagraphs (a), (b), (c) or (d), Sh. 40 per package or item per week or part thereof:

Provided that—

- (i) the minimum rent charged shall be Ksh. 40; and
- (ii) rent under this regulation shall not be charged on passengers' baggage (excluding motor vehicles) if removed within eight days of the date of deposit in a customs warehouse.

(2) For the purpose of calculating rent charges a bill of lading tonne means the unit of weight, measurement or value on which any particular bill of lading is based; and fractions of tonne shall be chargeable on tenths of any portion of a tenth shall be regarded as a whole tenth.

(3) In calculating customs warehouse rent under paragraph (1), Saturdays, Sundays and public holidays shall be excluded.

[L.N. 236/1988, s. 2, L.N. 208/1995, s. 8, L.N. 120/1996, s. 3, L.N. 64/1999, s. 4.]

---

[Subsidiary]**58. Commissioner may waive rent**

Where the strict enforcement of the regulations regarding the payment of rent on any goods deposited in a customs warehouse would cause undue hardship in any case where—

- (a) the delay in clearance of goods is as a result of national or international; embargo; or
- (b) the delay in clearance of goods is as a result of a national emergency or calamity; or
- (c) the goods are subject of a court case; or
- (d) the goods are subject of seizure; or
- (e) the goods are for aid funded projects; or
- (f) the goods are donations on which duties have been exempted by the Treasury; or
- (g) the goods are imported by any United Nations body, or any Foreign Mission accredited to Kenya; or
- (h) the delay in goods clearance was due to Customs; or
- (i) there is sufficient evidence that the goods could not be cleared due to the owner's death, sickness or other reasonable cause,

the Commissioner may waive the whole or any part of the rent charges on the goods deposited:

Provided that the Commissioner shall first seek the approval of the Minister or a person authorised by the Minister in writing before waiving any amount in excess of five hundred thousand shillings.

[L.N. 227/1984, s. 7, L.N. 252/1991, s. 4, L.N. 99/1997, s. 5, L.N. 64/1999,  
s. 5, L.N. 66/2000, s. 5.]

**59. Rent to be paid before delivery**

All rents and charges on goods deposited in a customs warehouse shall be paid to the proper officer before the delivery of the goods.

**60. Custom houses deemed to be customs warehouses**

If at any port or place in Kenya where an officer is stationed a building has not been specifically approved by the Commissioner for use as a customs warehouse, the custom house and any premises occupied and administered by the customs shall be deemed to be a customs warehouse.

**PART IV – WAREHOUSING OF GOODS***Provisions relating to Bonded Warehouses***61. Goods not to be warehoused**

(1) The following goods, and any other goods which the Commissioner may from time to time deem to be unsuitable for warehousing, shall not be warehoused—

Acids.

All foodstuffs in any form, whether fresh or preserved, including bulk commodities.

Ammunition.

Arms.

Ashes.

Aviation gas and jet fuel.

Batteries including vehicle batteries and dry cells.

Building and construction materials including pipes, nuts, bolts, nails, metals, articles, electrical fixtures and parts, and tools.

Carpets and floor coverings.

Chalk (powdered).

Cigarettes and tobacco, except where these are manufactured by local excise manufacturers or duty free shops.

Clothing (used).

Cosmetic products ready for retail sale including fragrances, powder, lotions, creams, lipsticks, hair colouring and hair care products.

Denatured and undenatured spirit of tariff number 2207.10.00 and 2207.20.00.

Firewood.

Fireworks.

Fish (dried).

Goods of a perishable, combustible or inflammable nature, but not including petroleum products for storage in approved places.

Goods that are duty free under the First Schedule to the Act.

Maize.

Matches.

Milk (powdered).

Office supplies ready for retail sale including stationery, computer paper, pens, markers, ink, cartridges for pens, pencils, files, typewriters and printer ribbons.

Petroleum oils for storage at the Kipevu Oil Storage Facility.

Rice.

Sand.

Second hand motor vehicles.

Spares for vehicles.

Stone.

Straw.

Sugar.

Wheat.

Wine and spirits, and motor vehicle tyres (except with prior authority from the Commissioner).

(2) Notwithstanding the provisions of paragraph (1), the following categories of goods may be warehoused:

- (a) goods which, to the satisfaction of the Commissioner, are destined for the regional market provided that only 25% of such goods may be entered for home use;

---

[Subsidiary]

- (b) raw materials including completely knocked down kits imported by registered local manufacturers or assemblers where such materials are intended for use in the manufacture or assembly of their products.
- (3) For the purposes of paragraph (2), “**regional market**” means the countries with which Kenya shares a common border, and includes Rwanda, Burundi and Zaire.
- (4) *Deleted by L.N. 2/2004.*
- (5) Any person who contravenes the provisions of this regulation commits an offence.  
[L.N. 120/1996, s. 6, L.N. 287/1996, L.N. 99/1997, s. 6, L.N. 64/1999, s. 6, L.N. 91/2002, s. 4, L.N. 130/2002, s. 3, L.N. 63/2003, s. 4, L.N. 48/2005, s. 2, L.N. 103/2005, s. 2.]

## 62. Owner to keep packages in repair

The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair.

## 63. Goods refused for warehousing

- (1) If any goods entered to be warehoused are found by the officer examining them to be insecurely packed he may refuse to permit them to be warehoused.
- (2) Whenever in accordance with the Act an officer refuses to permit any goods to be warehoused, the warehousing entry shall be deemed to be void, and the goods shall be deemed to be unentered; and if the goods have been removed from a transit shed or a customs area they shall be returned thereto without delay by, or at the expense of, the owner, unless the proper officer allows them to be entered for home use forthwith.
- (3) The owner shall be responsible for any loss or damage which may take place between the time the goods are removed from, to the time they are returned to, a transit shed or a customs area and examined by the proper officer.

## 64. Entries for warehoused goods

- (1) Warehoused goods shall be entered in whichever of the undermentioned forms is appropriate—
- (a) home use (Form C. 20 and Form C. 63);
  - (b) exportation or use as stores for aircraft or vessels (Form C. 21 and Form C. 63);
  - (c) removal (Form C. 22 and Form C. 63);
  - (d) re-warehousing (Form C. 23).
- (2) In respect of goods entered under subparagraphs (a) and (d) of paragraph (1), entries shall be furnished in quadruplicate and, in respect of paragraphs (b) and (c) of that paragraph, in quintuplicate.
- (3) Entries shall contain such particulars of the goods as are required by the form of entry and the totals number of packages shall be stated on every entry in words at length.
- (4) All goods which have been entered shall forthwith be dealt with in accordance with the entry.

[L.N. 6/1999, s. 6.]

**65. Owner to furnish bond**

(1) In the case of warehoused goods other than petroleum products entered for removal, or for exportation, or for use as stores for aircraft or vessels, bonds shall be furnished in Form CB. 3, 4 or 5, as the case may be.

(1A) In the case of petroleum products entered for removal to another bonded warehouse or for export by roads, bonds shall be furnished in cash except where the said products are conveyed over such *gazetted routes* as may be specified by the Commissioner.

(2) This regulation shall not apply in respect of goods sold from a duty free shop to a departing passenger.

(3) The bond for exportation in Form CB.4 furnished under paragraph (1) shall be cancelled within thirty days or such longer period, not exceeding thirty days, as the Commissioner may, in any particular case, allow.

[L.N. 227/1984, s. 8, L.N. 208/1995, s. 9, L.N. 69/1998, s. 5, L.N. 66/2000, s. 6, L.N. 63/2003, s. 5, L.N. 2/2004, s. 3.]

**66. Acceptance of warehouse keeper**

Entries for goods for warehousing or for removal for warehousing or re-warehousing, other than entries in respect of goods to be warehoused or re-warehoused in a bonded warehouse kept by the owner of the goods, shall not be accepted by the proper officer unless the warehouse keeper of the bonded warehouse for which they are entered signifies in writing that he agrees to accept the goods into the warehouse.

[L.N. 208/1995, s. 10.]

**67. Conditions of repacking in warehouse**

Permission to repack warehoused goods may be granted on application being made to the proper officer in Form C.24 by the owner of the goods, who shall observe all the requirements of the officer in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are, or are to be contained, and as to the payment of duty thereon of any part of the goods.

**68. Transfer of ownership of goods**

When the owner of any goods deposited in a warehouse desires to transfer them to another person, subject to the provisions of section 40 of the Act, he and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in Form C. 25.

**69. Time during which goods may be warehoused**

Unless the proper officer in any special circumstances otherwise allows, goods shall not be removed from a transit shed or a customs area to a Government or a bonded warehouse, or from one such warehouse to another, unless the warehousing of the goods can be completed during the warehousing hours prescribed by the Commissioner.

[L.N. 227/1984, s. 9.]

**70. Goods to be consigned to the proper officer**

All goods entered for warehousing at a port other than the port at which they are imported and all goods entered for removal from a warehouse for re-warehousing at another port, shall be consigned care of the proper officer at the port at which they are to be warehoused or re-warehoused, as the case may be, and the relative consignment note or other document shall be conspicuously marked "in bond"; and those goods shall not be delivered to the consignee or to any other person without the authority of the proper officer.

---

[Subsidiary]**71. Treatment of warehoused and re-warehoused goods on removal**

Where warehoused goods are removed from one bonded warehouse to another, those goods shall be deemed to be due for re-warehousing on expiry of six months from the date of first warehousing prior to removal; and, where those goods had been re-warehoused prior to removal, they shall be entered for home use or for exportation or for use as stores for an aircraft or vessel on expiry of six months from the date of first re-warehousing.

[L.N. 146/1993, s. 2.]

**72. Licence for bonded warehouse**

(1) An application for the licensing of a building as a bonded warehouse and an application for the renewal of the licence shall be made in Form C. 26.

(2) A notice inviting new applicants and applications for renewal of the licence shall be made by the Commissioner in such manner as he may see fit.

(3) The proposed building shall be suitable for warehousing purposes so far as situation, construction and accommodation are concerned and a plan of the buildings and thoroughfares shall accompany the application.

(4) The licence shall be in Form C. 27.

(5) The licence for duty-free shops shall be in Form C.27B.

(6) The Commissioner may revoke the licence granted in respect of a bonded warehouse where—

- (a) the licensee of the bonded warehouse fails to account to the satisfaction of the Commissioner for any goods found therein;
- (b) in any calendar year, the average monthly output in duties and taxes is less than ten million shillings

[L.N. 227/1984, s. 10, L.N. 48/2004, s. 5.]

**72A.** No premises shall be licensed as a bonded warehouse unless they are located in a designated industrial area and are accessible by road or railway.

[L.N. 48/2004, s. 6.]

**73. Bonded warehouse fees**

(1) A non-refundable late application fee of ten thousand shillings shall be payable in respect of each application for the licensing of a building as a bonded warehouse received after the expiry of the time notified to submit the applications.

(2) When the application has been approved, the applicant shall pay the licence fee of two hundred thousand shillings annually:

Provided that for a licence issued in the course of a year, the remaining part of that year shall count as a full year.

[L.N. 227/1984, s. 11, L.N. 252/1991, s. 5, L.N. 208/1995. s. 11, L.N. 48/2004, s. 7.]

**74. Bonds for bonded warehouses**

A bond in Form CB. 6 to secure the duty on goods in a bonded warehouse and compliance with all the provisions of the Act and these Regulations relating to bonded warehouses shall be given by the licensee.

**75. Alterations to bonded warehouses**

(1) No person shall make any alteration or addition to any bonded warehouse without first obtaining the permission of the Commissioner.

(2) Any person who contravenes this regulation shall be guilty of an offence.

#### **76. Death of licensee to be reported**

The death of a licensee of a bonded warehouse or of a surety of the bond therefor or proceedings in bankruptcy against a licensee or a surety or any other change shall be reported at once to the Commissioner by the licensee or the surety.

#### **77. Bonded warehouses to be numbered**

(1) Bonded warehouses shall be distinguished by numbers.

(2) The words "Customs Bonded Warehouse" and the number allocated to the warehouse shall be clearly marked on the principal entrance to the warehouse or elsewhere as the proper officer shall approve and shall be removed when a warehouse ceases to be licensed under this Act.

(3) The words "Duty Free Shop" and the number allocated to the duty free shop shall be clearly marked on the principal entrance to the duty free shop or elsewhere as the proper officer shall approve and shall be removed when a duty-free shop ceases to be licensed under the Act.

(4) Any person who contravenes this regulation shall be guilty of an offence.

[L.N. 208/1995, s. 12.]

**77A.** (1) A licensee of a bonded warehouse shall submit a return of goods remaining in his bonded warehouse at the close of business of the 30th June, in each year to the proper officer not later than the 31st July, of the same year.

(2) Any person who contravenes this Regulation shall be guilty of an offence.

[L.N. 227/1984, s. 12.]

#### *Provisions Relating to Government Warehouses*

#### **78. Rent charges in Government warehouses**

(1) Rent shall be charged on goods warehoused in a Government warehouse at the rate of Sh. 15 per bill of lading tonne per month or part thereof, subject to a minimum charge of Sh. 5.

(2) Rent charges shall be calculated in accordance with regulation 57(2).

#### **79. Goods to be removed when Government warehouse closed**

Where notice has been given to the owner of any goods warehoused in a Government warehouse that it is proposed to close the warehouse, the owner shall, within the period specified in the notice, either enter the goods for home use or for exportation or for use as stores on an aircraft or vessel or for removal to another bonded warehouse; and any goods which are not so entered and removed from the warehouse shall, on the expiry of that period, be dealt with in accordance with section 46 of the Act.

#### PART IVA – MANUFACTURE UNDER BOND

#### **79A. Provisions relating to manufacture of goods for export under bond**

(1) Imported plant, machinery and equipment including raw materials and furnace oil exclusively for use in the manufacture of goods for export under bond shall be entered in Form CF. 1 in sextuplicate.

(2) The value of the imported goods under paragraph (1), whether free or exempt from duty, or liable to specific duty or liable to *ad valorem* duty, shall be declared in accordance with sections 127, 127B and 127C of, and the Seventh Schedule to the Act.

---

[Subsidiary]

(3) At the port of entry, the proper officer shall take a particular account of the imported goods and shall enter the account in a special register in Form CF. 5.

(4) The plant, machinery, equipment and the raw materials for use in the manufacture of goods for export under bond shall be consigned care of the proper officer at the station of destination and those goods shall not be delivered to the consignee or to any other person without the authority of the proper officer.

(5) On receipt of the goods in the bonded factory, the licensee shall—

- (a) enter all the imported plant, machinery and equipment and raw materials in the register in Form CF. 6; and
- (b) enter on a separate register in Form CF. 6 all the locally obtained machinery, equipment and raw materials.

[L.N. 236/1988, s. 2, L.N. 146/1993, s. 3, L.N. 66/2000, s. 7.]

### **79B. Provisions relating to bonded factories**

(1) An application for licensing of premises for manufacturing under bond shall be made in Form CF. 2.

(2) The factory shall be suitable to the satisfaction of the Commissioner for manufacturing of goods for export under bond in so far as the location, situation, construction and accommodation are concerned and a plan of the buildings, factory, and thoroughfares shall accompany the application.

(3) The licence shall be in Form CF. 3 and shall expire on the 31st December in the year of issue.

(4) When the application has been approved, the applicant shall pay the licence fee of forty thousand shillings for each bonded factory regardless of the time of the year the licence is issued.

(5) A licensee to whom a licence is issued shall enter into a bond in Form CFB. 1 to secure the duty on goods on removal or in the factory and compliance with all the provisions of the Act and these Regulations relating to manufacturing of goods for export under bond.

(6) The death of a licensee or of a surety or any other change shall be reported forthwith to the Commissioner by the licensee or the surety.

(7) All licensed bonded factories shall be distinguished by numbers and the words "Customs Bonded Factory" and the number allocated to the factory shall be clearly marked on the principal entrance to the factory or elsewhere as the proper officer shall approve and shall be removed when a factory ceases to be licensed under the Act.

(8) A licensee of a bonded factory shall submit a return of the goods remaining in his bonded factory at the close of business on the 30th June in each year to the proper officer not later than the 31st July of the same year.

(9) Any person who contravenes this regulation shall be guilty of an offence.

[L.N. 236/1988, s. 2.]

### **79C. Manufactured goods to be entered on register**

All manufactured goods shall be entered in the "Manufactured Goods Register" by the manufacturer in Form CF. 7 and shall be stored in the "Manufactured Goods Stock Room" until they are delivered therefrom for exportation or for removal to another bonded factory for further manufacture.

[L.N. 236/1988, s. 2.]

**79D. Manner of dealing with wastes and rejects**

(1) A register in Form CF. 8 maintained by the licensee for recording wastes and rejects which must be stored separately in the "Waste and Rejects Stock Room" and the register shall be open for inspection by the proper officer at any time.

(2) The wastes and rejects from any bonded factory shall be exported or otherwise destroyed under Customs supervision.

[L.N. 236/1988, s. 2.]

**79E. Entry of manufactured goods**

Manufactured goods for export under bond shall be entered in Form CF. 4 and Form C. 63 and the details recorded in the manufactured goods register.

[L.N. 236/1988, s. 2, L.N. 6/1999, s. 7.]

**79F. Treatment of manufactured goods on exportation**

Delivery of manufactured goods from the manufactured goods stock room shall only be made in the presence of the proper officer after they have been duly entered for exportation and shall be transported directly to the port of final exportation in sealed vehicles or containers except in the case of exceptional loads as defined in regulation 96 (8), or in any special case otherwise authorised by the Commissioner.

[L.N. 236/1988, s. 2, L.N. 63/2003, s. 6.]

**79G. Certificates of export to be obtained**

The licensee shall obtain a certificate of exportation from the proper officer at the port of exit on completion of the exportation, and the certificate shall be submitted to the proper officer at the bonded factory as proof of such export within thirty days, or such further period as the proper officer may allow, from the date of entry of the goods.

[L.N. 236/1988, s. 2.]

**79 H. Entry for home use**

(1) Notwithstanding anything contained in these Regulations, the Commissioner may, subject to such conditions and limitations as he may impose and on payment of the duties due, permit goods manufactured in a bonded factory, including waste from the manufacturing process to be entered for home use.

(2) Subject to paragraph (1), goods manufactured in a bonded factory and are intended for home use shall be entered in Form C. 20 and Form C. 63.

[L.N. 146/1993, s. 4, L.N. 6/1999, s. 9.]

**PART V – EXPORTATION***Entry Outwards and Loading of Aircraft and Vessels***80. Entry outwards**

Entry outwards of a vessel shall be made by the master or his agent in Form C. 28.

**81. Entry for exportation**

(1) Goods for exportation, other than warehoused goods, goods under drawback, goods in transit or for transhipment and goods to which the provisions of regulations 222 to 226 inclusive apply, shall be entered in Form C. 28 and Form C. 63.

(2) The entry shall be submitted in octuplicate and shall contain such particulars of the goods entered for exportation as are required by the entry.

[L.N. 99/1997, s. 7, L.N. 6/1999, s. 10.]

---

[Subsidiary]**82. Sufferance wharves and unapproved places**

Where the master of an aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of loading, to load cargo, he shall apply to the proper officer for permission in Form C. 12.

**83. Accommodation and transport to be provided**

(1) The proper officer may grant permission under regulation 82 subject to such conditions and directions as he may see fit to impose, and subject to the master or his agent defraying the cost of or providing accommodation in accordance with section 170 of the Act and transport overland or by sea, as the proper officer may decide, from and to his proper port for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

**84. Goods not to loaded at sufferance wharf until entered**

No goods shall be loaded at a sufferance wharf or at any place other than an approved place of loading until they have been entered:

Provided that the Commissioner may generally in regard to any particular sufferance wharf or place or in any particular case waive or modify this requirement.

**85. Master to submit passenger list**

(1) If the proper officer so requires, the master or his agent shall deliver to the proper officer, before any passenger embarks on any aircraft or vessel, a correct list of the passengers embarking.

(2) No person shall embark on any aircraft or vessel except at a place appointed in accordance with section 9 of the Act, nor, in the case of a passenger, until permission to embark has been granted by the proper officer.

(3) The baggage of passengers of an aircraft or vessel proceeding to a foreign port shall be loaded at such place as the proper officer may direct and, unless the proper officer otherwise allows, shall not be loaded until it has been examined and passed by him for shipment.

(4) Any person who contravenes this regulation shall be guilty of an offence.

**86. Shipment before entry**

Where, under the provisions of section 65 of the Act, the proper officer may permit the exportation, prior to entry, of goods, whether liable to or free of export duty, application shall be made by the exporter in Form C. 30 in duplicate and security furnished in Form CB. 7 or by cash deposit in lieu.

**87. Cargo landed in error**

Where any goods have been unloaded in error, the master or agent of the aircraft or vessel shall make application in Form C. 31 to the proper officer at the place of unloading for permission to reload the goods and obtain that permission in writing before removing them from the place of unloading, and he shall observe all such conditions in regard to the removal and reloading of the goods as the proper officer may impose.

## **88. Shipment of duty paid and free stores**

The master of an aircraft or vessel desiring to ship duty paid stores, other than under drawback, or stores which are not liable to duty, shall make application to the proper officer in Form C. 32.

## **89. Shipment of drawback and dutiable stores**

The master of an aircraft or vessel desiring to ship as stores any goods from a Government or bonded warehouse or any goods under drawback shall comply with the relevant regulations accordingly.

## **90. Transfer of stores**

(1) The master of an aircraft or vessel desiring to transfer stores from one aircraft or vessel to another shall make application to the proper officer in Form C. 33 in triplicate.

(2) Any person who contravenes this regulation shall be guilty of an offence.

## **91. Transfer bond**

Stores subject to duty shall not be transferred from one aircraft or vessel to another until a bond has been given in Form CB. 5 or cash deposit in lieu.

## **92. Conditions of loading or transfer of stores**

The loading or transfer of stores shall be subject to the observance by the applicant of any conditions imposed by the proper officer and shall not commence until the appropriate entry has been passed or application has been granted.

## **93. Production of stores before shipment**

(1) All stores shall be produced to the proper officer before being put on board an aircraft or vessel, and upon being put on board shall not be taken into use without the express permission of the proper officer while the aircraft or vessel is within Kenya:

Provided that duty-paid stores on which drawback of import duty, suspended duty or dumping duty, or remission, refund or rebate of excise duty is not claimed and stores which are not liable to duty may be taken into immediate use.

(2) Any person who contravenes this regulation shall be guilty of an offence.

## **94. Conditions under which goods deemed to be put on board**

Goods entered under bond or covered by cash deposit for exportation or use as stores or for transhipment shall not, unless the Commissioner otherwise directs, be deemed to have been put on board the aircraft or vessel unless they are—

- (a) entered on an appropriate form;
- (b) produced to the proper officer for examination immediately prior to loading;
- (c) loaded on the exporting aircraft or vessel immediately after examination;
- (d) produced to the proper officer, if he so requires, after loading;
- (e) certified on the appropriate form by the master or other principal officer of the aircraft or vessel on having been received on board;
- (f) except in the case of aircraft or ships' stores, included in the outward manifest of the aircraft or vessel.

---

[Subsidiary]*Departure Overland***95. Exportation by overland routes**

(1) Vehicle and goods, other than vehicles and goods to which the provisions of regulations 222 to 226 inclusive apply, exported overland shall be entered in the form prescribed in regulation 81.

(2) The person in charge of a vehicle, whether or not that vehicle is conveying goods, shall report to the proper officer full particulars of the vehicle and the goods, if any, in Form C. 11.

(3) Subject to paragraph (4) petroleum products for export shall only be conveyed in a sealable vehicle in respect of which there is a valid licence issued in accordance with paragraph (6).

(4) Paragraph (3) shall not apply to a vehicle licensed for that purpose in any member state of the Common Market for Eastern and Southern Africa (COMESA) and in respect of which a certificate C. 37B has been granted or a vehicle licensed to carry transit goods.

(5) An application for the licence required under paragraph (3) shall be made in writing to the Commissioner.

(6) The Commissioner may, subject to the payment of a licence fee of fifteen thousand shillings and to such conditions as he may deem necessary, issue a licence to the applicant in Form C37 C.

(7) The Commissioner may at any time cancel or suspend a licence issued under paragraph (6) if the licensee is in breach of any condition attached to the licence.

(8) A person who contravenes any of the provisions of this regulation shall be guilty of an offence and shall be liable to a fine not exceeding five hundred thousand shillings.

[L.N. 99/1997, s. 8, L.N. 66/2000, s. 8, L.N. 91/2001, s. 4, L.N. 91/2002, s. 5.]

*Goods in Transit or for Transhipment***96. Goods in transit**

(1) Goods imported in transit to a foreign port or place shall be entered at the port of importation in Form C.34 and Form C.63 in sextuplicate within twenty-one days, or such further period as the proper officer may allow, of the commencement of the discharge of the importing aircraft or vessel, or, in the case of goods imported overland, before the goods are conveyed in transit through Kenya, and the goods remaining un-entered after that period or after such further period as the proper officer may allow shall, if the officer so requires, be deposited in a customs warehouse.

(2) At the time of entering the goods in transit the owner shall produce to the proper officer the documents relating to them.

(3) The owner shall give security in such sum as the proper officer may require for—

- (a) the conveyance of the goods by the road or routes approved by the proper officer and for their exportation within fifteen days or, in the case of goods imported by air, within seven days of the date of passing the entry, or within such further period, not exceeding fifteen days in both cases, as the proper officer may allow, but the further period shall not be allowed unless application for the extension is made prior to the expiry of the prescribed periods:

Provided that the Commissioner may extend further period allowed by the proper officer if he is satisfied—

- (i) that the goods are a subject of a pending court case;

- (ii) that the goods are relief supplies belonging to an approved international relief agency;
- (iii) that they are petroleum products entered in transit through Kenya;
- (iv) that they are tea and coffee which are subject to international auction;
- (v) that the goods have not been exported due to special circumstances arising from national or international emergencies, civil strife, closure of border to trade or due to any other reasons beyond the control of the owner;
- (b) the production within the period allowed by subparagraph (a) for the exportation of the goods, of evidence satisfactory to the proper officer that the goods have been so exported; and
- (c) the payment of any duty which may become payable in respect of the goods or any of them.

(4) Security given by bond shall be in Form CB.8.

(5) Goods in transit shall only be carried through Kenya in sealed vehicles except in the case of exceptional loads as defined in paragraph (8) or any other special case otherwise authorized by the Commissioner; and in the case of goods carried by road the carrying vehicle shall—

- (a) have been licensed for the purpose by the Commissioner:  
Provided that this paragraph shall not apply to a vehicle which has been licensed in any Member State of the Common Market for Eastern and Southern Africa and in respect of which a certificate of approval in Form C.37A has been granted;
- (b) bear the words "TRANSIT GOODS" printed on both sides boldly and clearly in capital letters as specified in Form C.37, and for the purposes of this subparagraph and paragraph (13), reference to a carrying vehicle means, in the case of an articulated vehicle, the semi-trailer and not the motive unit;
- (c) in the case of a vehicle transiting within the Member State of the Common Market for Eastern and Southern Africa, be exempt from the conditions of paragraph (b), but will, instead, have affixed to its front and rear a plate measuring 120 x 1,000 millimetres bearing white letters "PTA-TRANSIT-ZEP" against a blue background and under a dotted line; such letters shall be 70 millimetres high; and the plates shall be so placed as to be clearly visible, removable and capable of being sealed, and the seals to such plates shall be affixed by the customs authorities of the customs offices of commencement and shall be removed by the authorities of the customs offices of destination;
- (d) be constructed and equipped in such manner that—
  - (i) the customs seal can be simply and effectively be affixed thereto;
  - (ii) no goods can be removed from or introduced into the sealed part of the vehicle without breaking the customs seal;
  - (iii) it contains no concealed spaces where goods may be hidden;
  - (iv) all spaces in the form of compartments, receptacles or other recesses which are capable of holding goods are readily accessible for customs inspection;
  - (v) should empty spaces be formed by the different layers of the sides, floor and roof of the vehicle the inside surface shall be firmly fixed, sold, unbroken and incapable of being dismantled without leaving obvious traces;

---

[Subsidiary]

- (vi) openings made in the floor for technical purposes, such as lubrication, maintenance and filling of the sand-box are fitted with a cover capable of being fixed in such a way as to render the loading compartment inaccessible from the outside;
- (vii) doors and all other closing systems of the vehicle fitted with a device which shall permit simple and effective customs sealing and the device is either welded to the sides of doors where these are of metal, or secured by at least two bolts, riveted or welded to the nuts on the inside;
- (viii) hinges are made and fitted such that doors and other closing systems cannot be lifted off the hinge-pins and other fasteners are welded to the outer parts of the hinges, except where the doors and other closing systems have a locking device inaccessible from the outside which, once it is applied, prevents the doors from being lifted off the hinge-pins;
- (ix) doors cover all interstices and ensure complete and effective closure;
- (x) it is provided with a satisfactory device for protecting the customs seal, or so constructed that the customs seal is adequately protected.

(6) No carrier shall transport goods in transit unless he has been licensed by the Commissioner or by a competent authority in the Member State of the Common Market for Eastern and Southern Africa.

(6A) No carrier shall transport goods in transit unless he has installed in the vehicle used for such transport an approved electronic cargo-tracking device.

(7) *Deleted by L. N. 63 of 2003, s. 7(a).*

(8) For the purpose of paragraph (5) “**exceptional load**” means one or more heavy or bulky objects which, because of their weight, size, or nature, cannot normally be carried in a closed or sealed vehicle or transport unit and which can be so readily identified to the satisfaction of the proper officer.

(9) Application for a licence under paragraph (5) shall be made in writing to the Commissioner and the licence shall be in Form C.37.

(10) The Commissioner may grant or refuse to grant a licence, or may revoke an existing licence, without assigning any reasons therefore and may, upon granting a licence, attach such conditions thereto as he shall think fit.

(11) If the quantity of goods in transit is found to be less than that specified in the entry, or the period allowed expires before any part of the goods is exported, the owner shall forthwith pay to the proper officer the penalty to the bond, except in the case of deficiency the penalty payable shall be calculated proportionately to the deficiency unless such deficiency is accounted for to the satisfaction of the proper officer:

Provided that the payment of the penalty to the bond under this paragraph shall not absolve the owner from exporting the goods within the period allowed under paragraph (3)(a), in default of which the goods shall be liable to forfeiture unless the Commissioner otherwise directs.

(12) On production by the owner within the period allowed by the proper officer of the quadruplicate copy of the entry and a copy of the Form C.12, duly certified by the proper officer at the port or place of exportation that the goods described therein have been exported, together with such other evidence as the proper officer may require, the deposit referred to in paragraph (3), shall, on application being made in Form C.36, be refunded to the owner, or the bond cancelled.

(13) A licence fee of five thousand shillings shall be payable per carrier and per vehicle per annum and all licences shall expire on the 31st December in the year of issue but shall be renewable on written application in the discretion of the Commissioner.

(14) Notwithstanding anything to the contrary contained in these Regulations where the Commissioner is satisfied that the non-production of satisfactory proof of exportation in respect of a part of the goods is due to circumstances beyond the control of the owner, he may refund to the owner so much of the deposit made as he deems to be appropriate to that part of the goods in respect of which such proof has been produced, or release the owner from the obligations of any bond in so far as it concerns that part.

(15) Goods which have entered Kenya overland or by inland waterways shall, on exportation by air or sea, be entered at the port or place of exportation in Form C.35 and Form C.63 in quintuplicate.

(16) If the owner wishes to enter for home use any goods which have been imported in transit and have not been exported and the importation for those goods is not prohibited or restricted, he shall apply in writing to the Commissioner; and the Commissioner, if he is satisfied with the reasons given, may allow entry to be made accordingly and shall refund the deposit given or cancel the bond executed in respect of those goods:

Provided that—

- (i) a request under this paragraph shall not be granted unless it is made within the period allowed under paragraph (3)(a);
- (ii) the goods are physically deposited in a customs area.

(17) This regulation shall apply, *mutatis mutandis*, to passengers' baggage imported in transit, save that the receipt given by the proper officer that a bond has been furnished shall take the place of the entry required under this regulation.

(18) Any person who contravenes the provisions of this regulation shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings and any goods in respect of which the offence is committed shall be liable to forfeiture.

(19) For the purpose of this regulation and regulation 96A—

**"carrier"** means the person actually transporting transit goods or in charge of or responsible for the operation of a vehicle;

**"Common Market for Eastern and Southern Africa"** means the common market for Eastern and Southern African States established by Article 2 of the Treaty.

(20) An agent who fails to re-export transit goods or to cancel bond-in-force within seven days from the date of expiry of the transit period or within such longer period as the Commissioner may, in any particular case, allow shall be guilty of an offence and liable to a fine not exceeding one million five hundred thousand shillings.

[L.N. 66/1984, s. 2, L.N. 227/1984, s. 13, L.N. 166/1989, s. 2, L.N. 406/1989, s. 2, L.N. 252/1991, s. 6, L.N. 137/1992, s. 2, L.N. 146/1993, s. 7, L.N. 148/1994, s. 2, L.N. 287/1996, s. 4, L.N. 99/1997, s. 9, L.N. 171/1997, s. 2, L.N. 69/1998, s. 6, L.N. 160/1998, s. 3, L.N. 6/1999, s. 11, L.N. 91/2001, s. 5, L.N. 91/2002, s. 6, L.N. 63/2003, s. 7, L.N. 48/2004, s. 8.]

#### 96A. Goods in transit to or from a Northern Corridor State

(1) In addition to the requirements of regulation 96, goods in transit destined to or consigned from a Northern Corridor State shall be entered in Form C.35A and Form C.63 in quadruplicate at the customs office of departure prior to the commencement of a transit operation.

(2) In the case of goods destined in transit to a Northern Corridor State the endorsement on the quadruplicate copy of Form C.35A by the customs authorities in the

---

[Subsidiary]

office of entry in the subsequent transit country that the goods described therein have been received in that country shall be accepted as the necessary evidence in support of the application made in Form C.36 for refund of the deposit or cancellation of the bond.

(3) For the purposes of this regulation—

“**customs transit operation**” means the transport of goods from an office of departure to an office of destination under customs transit;

“**Northern Corridor**” means the transport infrastructure and facilities in East Africa served by the port of Mombasa;

“**Northern Corridor State**” means the countries utilising the Northern Corridor, namely, Kenya, Uganda, Rwanda and Burundi;

“**office of departure**” means a customs office at which customs transit operation commences;

“**office of destination**” means a customs office at which customs transit operation is terminated.

[L.N. 228/1984, s. 2, L.N. 166/1989, s. 3, L.N. 6/1999, s. 12.]

## **96B. Transit godowns**

(1) No goods entered in transit shall be stored in any premises, pending re-exportation, unless the owner or occupier of the premises holds a valid licence issued in accordance with this regulation, to use such premises as a transit godown.

(2) Any owner or occupier of any premises who permits such premises to be used in contravention of paragraph (1) of this regulation shall be guilty of an offence and shall be liable to a fine not exceeding five hundred thousand shillings, and any goods in respect of which the offence has been committed shall be liable to forfeiture.

(3) An owner or occupier of any premises intending to use the premises as a transit godown shall, before commencing such use, apply to the Commissioner for a licence.

(4) An application under paragraph (3) shall be in Form C.26A and shall be accompanied by a plan of the premises to be licensed and a non-refundable application fee of five thousand shillings.

(5) In considering the application, the Commissioner may require the applicant to supply such additional information in support of the application as the Commissioner may consider necessary.

(6) The Commissioner may, subject to this regulation and to the payment of a fee of one hundred thousand shillings, issue a licence in Form C.27A to the applicant, subject to such conditions as he may deem necessary.

(7) A licence issued under paragraph (6) shall expire on the 31st December next following the date of issue but shall be renewable for a period of twelve months.

(8) The Commissioner may refuse to grant or renew a licence under this regulation if satisfied that—

- (a) the information contained in the application therefore is false or untrue in any material particular; or
- (b) the premises in respect of which the application is made, do not meet any of the requirements of this regulation.

(9) The Commissioner may cancel or suspend a licence issued under this regulation if the licensee is in breach of any condition attached to the licence or contravenes any of the requirements of this regulation.

(9A) the Commissioner may revoke the licence granted in respect of a transit godown where—

- (a) the licensee of such transit godown fails to account to the satisfaction of the Commissioner for any goods found therein; or
- (b) in any calendar year, the average monthly cargo cleared through the transit godown is less than one hundred containers.

(10) No premises shall be licensed as a transit godown unless—

- (a) they are located in a designated industrial area; and
- (b) the Commissioner is satisfied that the construction and size of the premises are suitable for the storage of transit goods.

(11) No premises licensed as a transit godown shall be used for the storage of goods other than transit goods.

(12) Goods stored in a transit godown shall be subject to the provisions of regulations 96 and 96A.

(13) Where goods stored in a transit godown include sugar, the licensee shall provide a specific portion of the godown to the satisfaction of the Commissioner, for the storage of such sugar.

(14) A licensee who uses or permits to be used his transit godown in contravention of this regulation shall be guilty of an offence and shall be liable to a fine not exceeding one million five hundred thousand shillings and any goods in respect of which the offence is committed shall be liable to forfeiture.

[L.N. 41/1997, s. 2, L.N. 99/1997, s. 10, L.N. 91/2001, s. 6, L.N. 48/2004, s. 9.]

## **97. Entry and bond for transhipment**

(1) Goods reported for transhipment shall be entered in Form C.38 and Form C.63 in quintuplicate, and a security shall be furnished in Form CB.9 or by cash deposit.

(2) Goods which have not been reported for transhipment and have been unloaded may be entered for transhipment in accordance with the provisions of this regulation if—

- (a) they have not been entered under provisions of the Act and these Regulations;
- (b) the master or agent applies for and obtains the permission of the proper officer to amend the inward report of the importing aircraft or vessel.

(3) Goods reported for transhipment shall be entered and reshipped within twenty-one days of the date of the commencement of discharge of the importing aircraft or vessel or within such further period as the proper officer may allow.

[L.N. 6/1999, s. 13.]

## **98. Transhipment direct**

Goods entered for transhipment may, with the permission of the proper officer and subject to such conditions as he may impose, be transhipped direct from the importing aircraft or vessel, if the goods are reported by the importing aircraft or vessel for transhipment.

## PART VI – IMPORTATION AND EXPORTATION BY POST

### **99. Commissioner may waive entries for goods imported by post**

(1) When goods are imported in postal articles the Commissioner may accept for the purpose of assessing the duty on those goods, in lieu of the entry required under the

---

[Subsidiary]

provisions of the Act and these Regulations, the customs declaration on the form provided by the postal administration in the country of origin.

(2) In the case of goods exported by post, any form or label affixed to the parcel on which a description of the contents and their value is declared shall be deemed to be the entry required under the provisions of the Act and these Regulations.

#### **100. Customs declaration on postal articles**

(1) A customs declaration made out by the sender of any goods imported by parcel post shall accompany, or be securely attached to, each parcel or to one of the parcels when the goods are packed in more than one parcel.

(2) The declaration shall give a correct description of the quantity or weight, the country of origin and the value of the contents of the parcel or consignment.

(3) If a parcel contains goods of a commercial nature an invoice or a statement showing full particulars of the goods shall be enclosed in the parcel; and if the goods are enclosed in two or more parcels an invoice or a statement showing full particulars of the goods shall be enclosed in one of the parcels which shall be clearly marked "Invoice (or statement) enclosed".

(4) If the invoice or statement cannot be conveniently enclosed inside the parcel it may be securely attached to it.

#### **101. Production of postal articles**

All postal articles shall, if the Commissioner so requires, be produced by an officer of the Post Office to the proper officer for examination, either at the port of arrival in, or departure from, Kenya as the case may be, or at such other place in Kenya as the Commissioner may direct, for the purpose of which the officer of the Post Office shall be deemed to be the agent of the importer or exporter.

#### **102. Detention of postal articles**

In any case where a postal article, or any part of its contents, is found on examination to be conveyed otherwise than in conformity with the provisions of the Post Office Act (Cap. 411), or not to agree with any declaration which accompanies, or is affixed to, that postal article, or with any entry, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, that postal article and all its contents shall be deemed to be goods imported or exported contrary to the provisions of the Act and these Regulations and shall be dealt with as provided therein.

[L.N. 91/2002, s. 7.]

#### **103. Uncleared postal articles**

If the addressee of a postal article neglects to claim that postal article, and if that postal article is not delivered to an alternative addressee or returned to the sender within such time as may be specified in the laws relating to the Post Office, or if the addressee refuses to pay the duty, if any, in respect of the goods contained in that postal article, the Post Office shall send the postal article to the customs for deposit in the customs warehouse, there to be dealt with in accordance with section 34 of the Act.

[L.N. 91/2002, s. 8.]

#### **104. Duties to be paid to the customs**

The duty collected by the Post Office shall be paid to the Commissioner at such times and in such manner as may be notified by him.

[L.N. 227/1984, s. 14, L.N. 91/2002, s. 9.]

**PART VII – DEPARTURE AND CLEARANCE OF AIRCRAFT AND VESSELS****105. Form of clearance of vessel**

The certificate of clearance of a vessel departing to a foreign port shall be in Form C. 39.

**106. Outward manifest of vessel**

(1) The outward manifest of a vessel shall be in Form C. 2 and shall contain particulars of all cargo shipped in accordance with the description thereof in the relevant bill of lading or freight note, together with the weight or cubic measurement of the cargo in the manner prescribed in regulation 17.

(2) Each page of the outward manifest, other than that on which the declaration is signed, shall be initialled by the master or his agent, and the master or agent shall number and seal together the pages and shall, if required, sign the outward manifest in the presence of the proper officer.

**107. Clearance and general declaration for aircraft**

(1) Before departing to a foreign port the master of an aircraft shall deliver to the proper officer a general declaration in Form C. 4 in duplicate; and one copy of that Form, signed by the proper officer, shall be returned to the master and shall be the certificate of clearance of the aircraft.

(2) The report of cargo shall be made in Form C.5 which shall be attached to the general declaration in Form C. 4: and each page of the cargo manifest in Form C. 5 shall be initialled by the master or his agent, and the master or agent shall number and seal the pages together and seal them to the general declaration and shall, if required, sign that general declaration in the presence of the proper officer.

**108. Shipments short or in excess of manifest**

On application being made in Form C. 10 the proper officer may allow the master or agent of an aircraft or vessel to amend the cargo manifest in Form C. 5 or the outward manifest in Form C. 2, as the case may be, in respect of any goods found to have been shipped short or in excess of the manifest.

**109. Separate manifest for each port**

(1) A separate outward manifest in Form C. 2 and, if required, a passenger list, shall be delivered at each port or place of departure in Kenya and if no cargo is loaded or no passengers embark at any port or place, a nil Form C. 2 or passenger list shall be delivered.

(2) A separate general declaration in Form C. 4 and cargo manifest in Form C. 5 for each aircraft shall be delivered at each port or place of departure in Kenya, but if no cargo is loaded a nil Form C. 5 need not be delivered.

**PART VIII – CARRIAGE OF GOODS COASTWISE****110. Coastwise clearance and transire**

The transire for coastwise cargo carried by aircraft or vessels under section 82 of the Act, and the combined clearance and transire for coasting aircraft or vessels and their cargoes under section 84 of the Act, shall be in Form C. 41:

Provided that in the case of aircraft or vessels departing to foreign ports via a port or place in Kenya, a certificate of clearance in Form C.39 shall be required.

---

[Subsidiary]**111. Separate transires for each port**

When cargo is loaded in an aircraft or vessel for carriage coastwise to more than one port or place, separate transires, in triplicate, shall be prepared for each port or place.

**112. Unloading and examination of coastwise cargo**

(1) Coastwise cargo shall not be loaded on an aircraft or vessel for carriage coastwise or removed from a customs area or a transit shed after it has been unloaded or landed without the prior authority of the proper officer.

(2) Any person who contravenes this regulation shall be guilty of an offence.

**113. Sufferance wharves and unapproved places**

Where the master of a coasting aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of loading or unloading, to load or unload coastwise cargo, he shall apply to the proper officer for permission in Form C. 12.

**114. Accommodation and transport to be provided**

(1) The proper officer may grant permission under regulation 113 subject to such conditions and directions as he may see fit to impose, and subject to the master or his agent defraying the cost of or providing accommodation in accordance with section 170 of the Act and transport overland or by sea, as the proper officer may decide, from and to his proper port, for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

**115. Transire to be delivered before loading or unloading**

Save with the written permission of the proper officer, no coastwise cargo shall be loaded on, or unloaded from, a vessel of less than two hundred and fifty tons register, until the master has delivered to the proper officer the transire relating to the cargo to be loaded or unloaded.

**116. Amendment of transire**

The proper officer may permit the master or agent of an aircraft or vessel on application to amend the transire if any cargo is found to be in excess or short of that described therein.

**117. General transires**

General transires in Form C. 42 may, upon application, be granted by the proper officer for period not exceeding six months to vessels trading regularly in local produce between certain specified ports under the following conditions—

- (a) the original general transire shall be carried on board the vessel and shall be available for inspection by any officer at any time;
- (b) no restricted or prohibited goods or goods which have been entered into home use shall be carried except as provided for in subparagraph (e);
- (c) within twenty-four hours of arrival at any port and before he allows any goods to be unloaded, the master shall deliver to the proper officer a correct account, in duplicate, of the cargo to be discharged at that port in respect of which he holds a general transire;
- (d) the master of a vessel shall not carry any goods on which royalties are payable unless he has first obtained a pass note issued by the proper

- officer in respect of those goods; and restricted or prohibited goods and goods which have been entered into home use found on board a vessel having a general transire (except as provided for in subparagraph (e)), shall be seized;
- (e) if the master of a vessel wishes to ship restricted or prohibited goods or goods which have been entered into home use, he shall deliver to the proper officer at the port at which the goods are loaded a transire in triplicate in respect of those goods and shall comply with regulations 110 to 112.

#### **118. Pass note for duty paid goods carried coastwise**

Duty paid goods shipped from one port in Kenya for subsequent discharge within Kenya shall be produced to the proper officer prior to shipment; and the officer shall, on request, issue in respect of the goods produced to him a pass note which shall be delivered to the proper officer at the port of discharge as a warrant for free admission of the goods specified therein.

#### PART IX – REGISTERED USERS

#### **119. Application for registration**

Any person who wishes to be a registered user for purposes of an order under section 145 of the Act shall apply in Form C. 40.

#### **120. Acceptance of registration**

- (1) If the application is completed to his satisfaction and the premises including the operations therein meet with his approval, the Commissioner shall—
  - (a) register the applicant as a registered user; and
  - (b) register the premises to be used by the registered user.
- (2) Should the Commissioner decline to register an applicant and his premises in accordance with paragraph (1), he shall advise the applicant accordingly.

#### **121. Validity of registration**

Registration under regulation 120 shall become void three months after the date of registration, or on such other date as the Minister may in any particular case direct, unless an appropriate order is first made, in which case registration shall lapse at the end of the period of validity of the order.

#### **122. Storage and use**

- (1) The Commissioner may require a registered user—
  - (a) to keep any goods in respect of which an application for refund of duty is to be made on registered premises and in such room, store or other place as may be specified; and
  - (b) to provide on the registered premises for the use of an officer such facilities as may be necessary for the inspection, weighing or other checking of goods in respect of which no application for refund of duty is to be made.
- (2) Goods on which refund of duty is intended to be applied for as declared on the prescribed import entry shall not be removed from or used outside the registered premises, or used for purposes other than those specified in the relative order, except with the written consent of the Commissioner who may refuse to grant consent without assigning a reason therefor.

---

[Subsidiary]**123. Registered user's stock book**

(1) A registered user shall keep a customs stock book in such form as may be approved by the Commissioner showing full particulars of all goods in respect of which refund of duty will be claimed and of the use of those goods.

(2) Stock and accounts relating to the goods shall be kept in such a manner that they can be readily checked by the proper officer.

**124. Monthly returns**

Every registered user shall transmit to the Commissioner within seven days after the end of each month a certified copy of the entries in the customs stock book relating to the preceding month.

**125. Manufacturing operations**

A registered user shall, if required by the Commissioner, carry out under the supervision of the proper officer at such reasonable times as the Commissioner may deem necessary, any manufacturing operations in his registered premises in which goods subject to refund of duty are being used.

**126. Books, documents, etc.**

The premises of the registered user together with the books, documents and stocks shall be accessible at all times for inspection by the proper officer.

**127. Commissioner may dispense with certain requirements**

Notwithstanding anything contained in these Regulations, the Commissioner may, in order to meet the exigencies of any special case, dispense, wholly or in part, with any requirements imposed thereunder on a registered user.

**127A. Control of goods entering the export processing zone**

(1) All goods imported from foreign territory into the export processing zone through the customs territory, shall be entered in Form CPZ.1 and Form C.63 in sextuplicate; and a bond in Form CPZ.3 shall be given.

(2) All goods shall be consigned to the proper officer in charge of the relevant export processing zone where goods are destined in sealed containers, boxes or vehicles except in the case of exceptionally bulky loads which cannot be contained in such containers or vehicles, and two copies of the entry in Form CPZ.1 and Form C.63 shall accompany the goods.

(3) Examination of goods shall be carried out at the premises of the enterprise or within the export processing zone where examination facilities are provided except that should the Commissioner have any reasonable cause, he may direct a proper officer to carry out examination of such goods at the point of importation within the customs territory or before entry into the export processing zone.

(4) One copy of the Form CPZ.1 and Form C.63 duly certified by the proper officer as to the receipt of the goods in the export processing zone shall be returned to the owner for presentation at the port of importation for the purpose of cancellation of the security bond.

(5) Goods imported into the export processing zone from the customs territory shall be entered in Form C. 29 and Form C.63 in sextuplicate by the exporter.

(6) All export processing zone enterprises shall be required to maintain stock records of the raw materials as well as the finished product in the format set out in Form CPZ.3 or other approved format.

(7) Every export processing zone enterprise shall maintain stock control records and shall produce the records for inspection by the proper officer.

(8) If, on inspection of the records and physical stocktaking, goods are found missing and the enterprise cannot give a satisfactory explanation to the proper officer, then the enterprise shall be guilty of an offence and liable to a fine not exceeding six hundred thousand shillings or twice the amount of duty payable on the missing goods, whichever is the higher.

(9) Every export processing zone enterprise shall submit monthly returns on stocks held in the Form CPZ.3 to the proper officer.

(10) All goods intended for export from the export processing zone shall be entered in Form CPZ.2 and Form C.63 in sextuplicate; and a bond in Form CPZ.3 shall be given.

(11) All such goods shall be produced to the proper officer for the purpose of examination and of sealing of the containers, box or vehicle after which the proper officer shall allow the goods to leave the export processing zone; and two copies of the entry shall accompany the goods to the port of exportation within the customs territory.

(12) No further examination of the goods shall be carried out at the final port of exportation within the customs territory, unless the proper officer finds the seals tampered with, or on any other reasonable grounds.

(13) One copy of the Form CPZ.2 and Form C.63 duly certified by the proper officer as to the exportation of the goods, shall be returned to the owner for presentation to the proper officer at the export processing zone for the purpose of the cancellation of the security bond.

(14) Goods exported to the customs territory from the export processing zone shall be treated in the same manner as if such goods were imported from a foreign country and shall be entered in Form C.15 and Form C.63 in sextuplicate.

(15) Any goods being moved from one export processing zone to another export processing zone shall be entered in Form CPZ.2 and Form C.63 and the bond in Form CPZ.3 shall be given.

(16) One copy of the Form CPZ.2 and Form C.63 duly certified by the proper officer at the receiving export processing zone shall be returned to the owner for presentation to the proper officer at the despatching export processing zone for the purpose of cancellation of the security bond.

(17) Where goods are being removed from one enterprise to another enterprise, within the same export processing zone, then the enterprise removing such goods shall advise the proper officer accordingly.

(18) The plant, machinery and equipment may be removed for repairs, servicing or maintenance from an export processing zone to the customs territory.

(19) The plant, machinery and equipment shall be accorded temporary importation facilities in the customs territory and shall be entered in Form C.43 in quadruplicate and a bond in Form CB.10 shall be given.

(20) Where, under these Regulations, security is required to be given, then the security may be given to the satisfaction of the proper officer—

- (a) by bond in such sum and subject to such conditions and such sureties as the proper officer may reasonably require;
- (b) by cash deposit; or
- (c) partly by bond and partly by cash deposit.

---

[Subsidiary]

(21) For the purpose of this regulation, a general bond executed by an export processing zone developer or operator shall be accepted to cover movements of imports and exports between the enterprises within a particular export processing zone and the ports of importation or exportation including movement between export processing zones except that any enterprise may execute a bond to cover its own goods in transit.

(22) As far as possible, disposal or destruction of wastes and residues resulting from the manufacturing process shall be carried out within the export processing zone under the supervision of the proper officer.

(23) If there are no proper facilities of disposal within the export processing zone, the wastes may be destroyed in the customs territory on application to the proper officer.

(24) After the destruction of the wastes, the proper officer shall issue a certificate of destruction.

(25) In case of sale of wastes or rejects in the customs territory, the movements of such wastes or rejects shall be subject to the normal importation procedures in the customs territory.

(26) All personnel and vehicles entering in or going out of any export processing zone shall be subject of search by the proper officer.

[L.N. 234/1991, s. 2, L.N. 208/1995, s. 13, L.N. 6/1999, s. 14,  
L.N. 91/2001, s. 7.]

## **127B. Specification for vans transporting dutiable goods**

(1) The following specification shall be complied with before a locked van is approved for the transportation of dutiable goods—

- (a) place for storage of goods shall be totally covered;
- (b) the body of the vehicle shall be made of steel or fibreglass;
- (c) only one door shall be allowed and the door shall be equipped with a facility for locking and sealing;
- (d) iron grilles shall be fixed to the glass windows of the vehicles; and
- (e) the section for the driver and passengers shall be separated from the storage area.

(2) The locked van approved for the transportation of dutiable goods shall not have secret compartments and shall be inspected and have a valid permit issued by the proper officer.

[L.N. 234/1991, s. 2.]

## **127C. Transportation of small packages and boxes**

(1) Small packages and samples may be transported in locked boxes made of steel sealed by customs in any vehicle and the proper officer assigned to an export processing zone may approve the use of locked boxes if satisfied that the boxes are suitable for the transportation of dutiable goods.

(2) For the purposes of identification, locked boxes shall be given serial numbers by the approving officer and the number and name of the export processing zone enterprises shall be written on locked boxes in indelible ink.

[L.N. 234/1991, s. 2.]

PART X – CONTROL OF MANUFACTURE OF  
EXCISABLE GOODS OTHER THAN SPIRITS

*Licensing of Premises and Plant*

**128. Application for licence to manufacture**

(1) Application for a licence to manufacture goods shall be made in Form E.1 in duplicate to the Commissioner.

(2) When the Commissioner has approved the entry of premises made by the applicant in accordance with regulation 130, the applicant shall—

- (a) pay a licence fee of fifty thousand shillings annually:

Provided that—

- (i) in the case of breweries, wineries, distilleries, denaturers, compounders, rectifiers, and tobacco and cigarette manufacturers, the fee shall be one hundred thousand shillings annually; and
- (ii) in the case of a licence issued in the course of the year, the remaining part of that year shall be deemed to be a full year; and

- (b) furnish such security as the Commissioner may require in Form EBS.

(3) A licence shall be in Form E. 2.

[L.N. 252/1991, s. 7, L.N. 208/1995, s. 14, L.N. 66/2000, s. 9, L.N. 91/2001, s. 8, L.N. 48/2004, s. 10, L.N. 85/2008, s. 2.]

**129. Transfer of licence**

(1) Any licensee who wishes—

- (a) to transfer his licence to any other person;
- (b) to transfer his factory to any other place;
- (c) to manufacture another class of excisable goods in his factory on his ceasing to manufacture therein the class of excisable goods specified in the licence,

shall make application in Form E. 3 in duplicate to the Commissioner.

(2) *Deleted by L.N. 93/2009 s. 2.*

**130. Entry of premises and plant**

(1) When the application for a licence has been approved the applicant shall furnish the Commissioner with—

- (a) an entry in Form E. 4 in duplicate in which the applicant shall declare the particulars of his factory required by section 97 of the Act;
- (b) a plan, in duplicate, of each building, room or place to which the application for a licence relates and the situation of that building, room or place in relation to other buildings, rooms or places in the vicinity;
- (c) specifications and particulars, in duplicate, of each item of plant to be used in the manufacture, preparation for sale, or storage, of materials or excisable goods.

(1A) No premises shall be licensed as an excise factory unless they are located in a designated industrial area.

(1B) The Commissioner may revoke any licence issued in respect of an excise factory where, in any calendar year, the average monthly output in duties and taxes is less than two hundred and fifty thousand shillings.

---

[Subsidiary]

(2) Where the application is for the renewal of a licence and there have not been any alterations in the buildings, rooms, places or items of plant since the issue of the previous licence, the details referred to in paragraph (1) need not be furnished.

[L.N. 48/2004, s. 11, L.N. 4/2005, s. 2.]

### **130A. Definition of licensee**

In this Part, “licensee” means a licensee other than a brewer.

[L.N. 227/1984, s. 15.]

### **130B. (1) An excise factory shall be distinguished by an identification number allocated by the Commissioner.**

(2) The words “CUSTOMS EXCISE FACTORY” and the number allocated to the factory shall be clearly marked on the principal entrance to the factory or such other prominent place as the proper officer may approve and shall be removed when the factory ceases to manufacture excisable goods.

(3) Any person who contravenes the provisions of this regulation shall be guilty of an offence.

[L.N. 63/2003, s. 8.]

#### *Provisions relating to the Manufacture of Beer*

### **131. Brewing book**

A brewing book shall be in Form E. 4.

[L.N. 85/2008, s. 3.]

### **132. Declaration of brands of beer**

(1) No brewer shall bottle or otherwise pack any beer for sale unless—

- (a) he has made a declaration in writing to the Commissioner in respect thereof in such form and containing such particulars as the Commissioner may require; and
- (b) the Commissioner has approved the prescribed number of litres per container of beer.

(2) In this regulation—

“container” means any case, carton or other container in which bottled or canned beer is packed or any keg, drum or cask containing beer for subsequent sale;

“prescribed litres” means the litres prescribed in writing by the Commissioner.

[L.N. 227/1984, s. 16.]

### **133. Production accounts**

Every brewer shall, at the close of business each day and within twenty-one days after the end of every month or, in both cases, within such longer period of time as may be allowed by the proper officer and in such form as the Commissioner may require—

- (a) prepare an account of the production of beer bottled or packed for sale on that day; and
- (b) prepare and submit to the proper officer a monthly production summary in respect of that month.

**134. Determination of original gravity**

(1) The gravity of any liquid at any time shall be ascertained by the use of a saccharometer of a type approved by the Commissioner.

(2) Where, for the purposes of these Regulations, it is necessary to ascertain the original gravity of worts in which fermentation has commenced, then that gravity shall be ascertained in the following manner—

- (a) a sample shall be taken from any part of the worts and a definite quantity thereof by measure at the temperature of 15.55 degrees Centigrade shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the original measure of the quantity before distillation and the gravity of each shall be ascertained;
- (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate;
- (d) the degrees of original gravity standing opposite to the spirit indication in the table set out in the Second Schedule added to the gravity of the residue shall be deemed to be the original gravity of the worts.

**135. Removal of beer in bulk**

No person shall transfer any beer in bulk to another brewery or licensed premises for bottling or filling unless prior notice thereof has been given in the brewing book at least twenty-four hours before the transfer is made; and a brewer shall maintain a record of transfers in such form as the Commissioner may require.

**136. Bond security**

The Commissioner may require a brewer to provide security in Form EBS for the purpose of securing the duty payable on beer being transferred in bulk to another brewery or licensed premises and on which duty has not been paid.

[L.N. 85/2008, s. 4.]

**137. Monthly excise account**

A monthly excise account, in quadruplicate, in Form E. 6 shall be submitted by the brewer to the proper officer; and a copy of the monthly production account shall accompany the excise summary.

[L.N. 236/1988, s. 2.]

*Provisions relating to the Manufacture of Excisable Goods under this Part other than Beer*

**138. Container for cigarettes and manufactured tobacco**

For the purpose of this head, “**container**” means any tin, box or other immediate container in which manufactured tobacco or cigarettes are packed for sale.

**139. Stock book**

The stock book referred to in section 109 of the Act for excisable goods shall be in Form E. 7 or such other form as the Commissioner may approve.

---

[Subsidiary]**140. Declaration of brands of manufactured tobacco**

A licensee shall not manufacture any tobacco until—

- (a) he has made a declaration in writing to the Commissioner in respect thereof in such form and containing such particulars as the Commissioner may require; and
- (b) the Commissioner has approved the declaration.

**141. Conditions affecting containers of manufactured tobacco**

(1) No person shall remove, or cause or allow to be removed, to or from the stock room any manufactured tobacco unless—

- (a) the tobacco is securely enclosed in an unbroken container; and
- (b) the container has printed thereon the name of the manufacturer and the place of manufacture, or such other trade mark or description as will identify the manufacturer of the tobacco packed in the container:

Provided that in the case of tobacco—

- (i) intended solely for export; or
- (ii) subject to any remission, rebate or refund of excise duty in accordance with the provisions of the Act,

the tobacco shall not be removed from the stock room except with the prior authority of the Commissioner and subject to such conditions as he may impose.

(2) Manufactured tobacco packed or offered for sale under paragraph (1) shall be so declared in the monthly excise account, in quadruplicate, in Form E. 8.

[L.N. 236/1988, s. 2.]

**142. Declaration of brands of cigarettes**

A licensee shall not manufacture any cigarettes until he has made a declaration in writing to the Commissioner in respect thereof in such form and containing such particulars as the Commissioner may require:

Provided that, subject to such conditions as he may impose, the Commissioner may authorize any licensee to carry out experimental operations.

**143. Packing and offering for sale of cigarettes**

(1) No container of cigarettes may be packed or offered for sale unless it contains cigarettes in respect of which a declaration has been made and approved in accordance with regulation 142.

(2) The cigarettes contained in any one container shall be uniform in size.

- (a) Subject to regulation 144, every packet of cigarettes manufactured in or imported into Kenya shall have affixed thereon an excise stamp in the design specified in paragraph (b) hereunder:

Provided that this paragraph shall not apply in respect of imported cigarettes destined for Navy, Army, Air Force Institute and Armed Forces Canteen Organisation Stores, duty free and diplomatic shops.

- (b) Every excise stamp shall—
  - (i) be of such size as the Commissioner may prescribe;
  - (ii) be serially numbered;
  - (iii) bear an ultraviolet working;
  - (iv) bear the words "Kenya Revenue Authority" and the logo thereof;

- (v) bear the cigarette manufacturer's identification mark;
- (vi) be distinguished by the following colours—
  - (aa) orange in the case of cigarettes of a length exceeding seventy-two (72) millimetres;
  - (bb) light green in the case of cigarettes of a length not exceeding seventy-two (72) millimetres;
  - (cc) blue for all imported cigarettes;
  - (dd) maroon in the case of cigarettes destined for Navy, Army, Air Force Institute and Armed Forces Canteen Organisation stores, duty free and diplomatic shops.
- (c) The stamp referred to in paragraph (b) shall be fixed in such a manner that it shall be—
  - (i) clearly visible when the packet is displayed for sale;
  - (ii) damaged when the packet is opened.

(4) *Deleted by L.N. 85/2008, s. 5.*

[L.N. 66/2000, s. 10, L.N. 58/2001, s. 2, L.N. 177/2001, s. 3, L.N. 17/2003, s. 2, L.N. 85/2008, s. 5.]

**143A.** Deleted by L.N. 85/2008, s. 6.

[L.N. 58/2001, s. 3, L.N. 91/2001, s. 9, L.N. 85/2008, s. 6.]

#### **144. Cigarettes for export**

Notwithstanding regulation 142, a licensee may with the proper authority of the Commissioner pack and offer for sale any cigarettes which are—

- (a) intended solely for export; or
- (b) subject to any remission, rebate or refund of excise duty in accordance with the provisions of the Act; or
- (c) *deleted by L.N. 85/2008, s. 7;*
- (d) cigarettes manufactured for sale in the Navy, Army, and Air Force Institute (NAAFI), the Armed Forces Canteen Organization Stores (AFCO) and Duty-Free or Diplomatic Stores, shall be—
  - (i) legibly marked "NAAFI", "AFCO" or "DUTY FREE", as the case may be, on the cigarette itself; and
  - (ii) packed in containers or packets marked "NAAFI", "AFCO" or "DUTY FREE", as the case may be:

Provided that the requirements of regulation 143 as to the affixing of excise stamps shall not apply to the cigarettes referred to in paragraph (c) and (d) of this regulation.

[L.N. 236/1988, s. 2, L.N. 58/2001, s. 4, L.N. 17/2003, s. 3, L.N. 85/2008, s. 7.]

#### **145. Conditions affecting containers of cigarettes**

No person shall remove, or cause or allow to be removed, to or from a stock room any cigarettes unless—

- (a) the cigarettes are securely enclosed in an unbroken container;
- (b) the cigarettes comply with the declaration made in respect thereof in accordance with regulation 142; and
- (c) the container has printed thereon the name of the manufacturer and the place of manufacture, or such other trade mark or description as will identify the manufacturer of the cigarettes packed in the container;

---

[Subsidiary]

- (d) deleted by L.N. 85/2008, s. 8;
- (e) the material wrapping the container for wholesale purposes has printed thereon the words "FOR EXPORT ONLY", if the cigarettes are for export or "FOR USE IN KENYA" if the cigarettes are for sale in Kenya or "Duty Free" if the cigarettes are for sale in duty free and diplomatic shops:

Provided that cigarettes to which regulation 144 applies shall not be removed from the stock room except with the prior authority of the Commissioner and subject to such further conditions as he may impose.

[L.N. 58/2001, s. 5, L.N. 85/2008, s. 8.]

#### **145A. Duty on goods for export diverted for sale in Kenya**

A manufacturer of excisable goods shall be liable for the payment of excise duty in respect of any excisable goods manufactured for export which are diverted into or offered for sale in Kenya:

Provided that nothing in this regulation shall make the manufacturer liable for the payment of duty on any such goods found on a road or route notified by the Commissioner in the *Gazette* under section 9 of the Act and loaded onto a vehicle licensed to convey goods under customs control.

[L.N. 17/2003, s. 4.]

#### **146. Materials account**

The materials account which the licensee may be required to keep in accordance with section 111 of the Act shall be in Form E. 9 or such other form as the Commissioner may approve.

#### **147. Conditions affecting removal of containers of excisable goods to or from stock room**

No person shall remove, or cause or allow to be removed, to or from the stock room any container of excisable goods unless the quantity of excisable goods packed therein has been approved by the Commissioner.

#### **147A. Packing and making of wine**

(1) No person shall remove, or cause, or allow to be removed, to or from the stock room any wine unless—

- (a) such wine is packed in securely closed bottles, or other immediate containers approved by the Commissioner, of uniform size; and
- (b) the bottle or other immediate container has printed on its main label the name of the manufacturer and the place of manufacture.

(2) If any wine contains any imported wine which has been mixed therewith the manufacturer shall declare on the main label of each bottle or other immediate container the quantity of imported wine expressed as a per centage of the total quantity of wine in each bottle or other immediate container.

(3) The quantities of wine to be recorded in the stock book (Form E. 7) and other records required to be kept by the manufacturer shall be expressed in litres and fractions thereof and related to the number of bottles and cases or other approved containers.

[L.N. 252/1991, s. 8.]

## 148. Conditions for manufacture of matches

(1) In this regulation—

“**container**” means a tin, box or other container in which matches are packed for sale;

“**package**” means a multiple of packets packed together to form one unit for sale;

“**packet**” means a multiple of containers packed together to form one unit for sale.

(2) A licensee shall not manufacture any matches until—

(a) he has made a declaration in writing to the Commissioner in respect thereof in such form and containing such particulars as the Commissioner may require; and

(b) the Commissioner has approved the declaration.

(3) Every person licensed to manufacture matches shall keep—

(a) an account in a packing book in a form approved by the Commissioner; and  
(b) a stock book in the Form E. 7.

(4) The licensee shall each day enter in the packing book an account of—

(a) all matches manufactured in his factory on that day;

(b) the date on which the matches are packed into the container;

(c) the number of the gross of the containers packed, classified according to the number of matches in each container;

(d) such further particulars as the proper officer may require.

(5) The licensee shall keep the packing book in some part of the factory so that it shall at all times be available for inspection by the proper officer.

(6) No person shall remove any matches from a factory until an account thereof has been duly entered in the packing book.

(7) The licensee shall enter in the stock book daily, and at such other times as may be required by the proper officer, full particulars of—

(a) all matches packed into cases in which they are to be deposited in the stock room; and

(b) the separate quantities of any matches to be delivered from the stock room, with the date of manufacture and delivery, before they are so delivered.

(8) The licensee shall balance the account in the stock book at the end of each month.

(9) A monthly excise account in duplicate, in the Form E. 7, shall accompany the transcript required to be submitted by the licensee.

[L.N. 227/1984, s. 17, L.N. 85/2008, s. 9.]

**148A. Marking of packages containing matches**

(1) The licensee shall, if the Commissioner so requires, mark each package in which matches are packed with—

(a) the number of containers in each packet;

(b) the number of packets in each package; and each case with—

(a) the number of packages therein;

[Subsidiary]

- (b) the number of gross of the containers therein;
- (c) a factory number or distinguishing letters.

[L.N. 227/1984, s. 17.]

#### **148B. Provision of secure compartment for matches**

(1) If the Commissioner so requires the licensee of a factory in which matches are manufactured shall provide in the factory, to the satisfaction of the Commissioner, a secure compartment partitioned off from the rest of the factory for the storing of matches in containers, packets or packages which have not been packed in cases and deposited in the stock room before the close of the day.

(2) The secure compartment shall be so constructed that it can be locked by a responsible employee of the licensee and, if necessary, by the proper officer.

(3) Where the licensee is required to provide a secure compartment, he shall at the close of each day remove to the secure compartment all matches which are in containers, packets or partly filled packages, which have not been packed into cases and deposited in the stock room.

(4) All matches in the secure compartment shall—

- (a) be arranged and stored in such a manner as to allow a proper officer easy access thereto; and
- (b) be produced, on demand, to a proper officer.

[L.N. 227/1984, s. 17.]

#### **148C. Offences**

Any person who contravenes any of the provisions of regulations 140 to 148 inclusive shall be guilty of an offence.

*Provisions relating to all Excisable Goods Manufactured under this Part*

#### **149. Marking of excisable goods**

Where any excisable goods are manufactured for export or are subject to a remission, rebate or refund of excise duty in accordance with the provisions of the Act, and those goods are packed in a container which has printed thereon a trade mark or description under which the goods are offered for sale in Kenya, then that container, and the excisable goods packed in that container, shall, if the Commissioner so requires, be marked in a manner approved by the Commissioner which will enable the goods to be distinguished from goods offered for sale in Kenya.

#### **150. Delivery of certain excisable goods from stock room**

(1) Subject to paragraph (2), no person shall deliver, or cause or allow to be delivered, from a stock room any excisable goods except during the following hours—

Days other than Saturdays, Sundays and public holidays .....	8.00 a.m. to 12 noon; and 2.00 p.m. to 4.00 p.m.
--	---

(2) Upon application being made in writing by a licensee and submitted to the proper officer (unless otherwise allowed by him in special circumstances) not less than four hours before the desired extension of hours, the proper officer may permit delivery of excisable goods from the stock room at such hours outside those specified in paragraph (1) as he may approve in writing.

[L.N. 227/1984, s. 18.]

PART XI – DISTILLATION, COMPOUNDING,  
RECTIFICATION AND DENATURING OF SPIRITS

*General Provisions*

**151. Application for licence**

(1) Application for a licence to manufacture or denature spirits shall be made in duplicate in Form E. 1 to the Commissioner.

(2) At the same time as applying for a licence the applicant shall make application to the Commissioner for approval of his processes under regulation 152 and for approval of his entry of premises under regulation 153.

(3) When—

- (a) the Commissioner has approved the applicant's processes and entry of premises; and
- (b) the applicant has paid the licence fee of three thousand shillings per annum or eight thousand seven hundred shillings triennially:

Provided that for a licence issued in the course of the year, the remaining part of that year shall be treated as a full year;

(c) has furnished such security as the Commissioner may require in Form EBS, the Commissioner shall issue a licence in Form E. 2:

Provided that a distiller shall not be required to pay any further fee for the grant of a licence to rectify or denature spirits manufactured by himself.

[L.N. 252/1991, s. 9, L.N. 85/2008, s. 10.]

**152. Approval of processes**

For the purposes of obtaining the Commissioner's approval of his processes the applicant shall—

- (a) make written application to the Commissioner for approval of his processes and of all appliances, stills, vats, vessels, utensils, pipes and fittings which he intends to use; and
- (b) deliver with the application a description of all his processes, appliances, stills, vats, vessels, utensils, pipes and fittings together with a drawing or model distinctly showing the course, construction and use of all fixed pipes to be used, and of every branch thereof and cock thereon, and every place, vessel or utensil with which any such pipe connects.

**153. Approval of entry of premises**

(1) For the purpose of obtaining the Commissioner's approval of his entry of premises the applicant shall make written application for approval and shall accompany the application with—

- (a) an entry in Form E. 1 in duplicate in which the applicant shall declare the particulars of his factory required by section 97(1) of the Act; and
  - (b) a plan in duplicate of each building, room or place to which the application for a licence relates, and the situation of each building, room or place in relation to other buildings, rooms or places in the vicinity.
- (2) No person shall, save with the written permission of the Commissioner—
- (a) make entry of a room or place for more than one purpose;
  - (b) use any room or place for a purpose other than that for which it has been entered; or

---

[Subsidiary]

- (c) withdraw his entry while there remains in any place mentioned therein any still or any materials prepared or fit for distillation, of any spirits.

[L.N. 85/2008, s. 11.]

#### **154. Renewal of licence**

A licensee wishing to renew his licence shall make application in the same manner as if for a new licence:

Provided that the licensee shall not be required to make application for approval of his processes or entry of premises unless there has been any alteration therein since the issue or renewal of the existing or previous licence.

#### **155. Transfer of licence**

- (1) Any licensee who wishes—

- (a) to transfer his licence to any other person; or
- (b) to transfer his factory to any other place; or
- (c) to manufacture any other class of excisable goods in his factory on his ceasing to manufacture spirits therein,

shall make application in Form E. 3 in duplicate to the Commissioner.

(2) At the same time as making application under paragraph (1) the applicant shall make application to the Commissioner for approval of his processes and entry of premises in all respects as required by regulation 151(2):

Provided that where the application is for the transfer of a licence to some other person, the application shall be accompanied by an application by the proposed transferee for the approval of his processes and entry of premises in all respects as required by regulation 151(2).

- (3) Where—

- (a) the Commissioner has approved the processes and entry of premises in respect of which application is made under paragraph (2) for his approval; and
- (b) the application is for transfer of a licence to some other person and that person has paid a fee of two thousand shillings for the transfer and has furnished such security as the Commissioner may require in Form EBS,

the Commissioner shall, by endorsement on the licence, allow the transfer.

(4) Notwithstanding this regulation, where a distiller is also a rectifier or denaturer, his licence to rectify or denature shall not be transferred separately from his licence to distil.

[L.N. 252/1991, s. 10, L.N. 85/2008, s. 12.]

#### **156. Distiller who is rectifier or denaturer**

Where a distiller who is also a rectifier or denaturer wishes to rectify or denature spirits manufactured by him, either in the factory in which they were distilled or in another factory adjacent thereto, he shall—

- (a) make such structural alterations to any of those premises; and
- (b) provide such additional equipment,

as the Commissioner shall deem necessary for the exercise of proper revenue control.

#### **157. Placing of vessels and utensils**

A licensee shall, to the satisfaction of the Commissioner, place and keep each vessel and utensil on his premises in a convenient situation, easy of access for official examination and account, and so fixed as to admit of the contents thereof being accurately gauged.

**158. Securing of premises and plant**

(1) A licensee shall provide all such fittings as may be required by the proper officer for the attachment of revenue locks to secure his factory and plant for excise purposes.

(2) A licensee shall not use any still, vessel, utensil, pipe or cock unless it can be secured to the satisfaction of the Commissioner.

**159. Restriction on variation of process and alteration of plant**

A licensee shall not vary any process or alter, move, or add to the stills, vessels, utensils, pipes or fittings in his factory unless he has given prior notice in writing in that behalf to the proper officer, delivering to him such further drawing, model or description as may be required, and has obtained the Commissioner's approval of all such variations, alterations, movements or additions.

**160. Plant not to be so made as to permit use in manner other than as approved**

A licensee shall not cause or procure any cover, fastening, cock, plug, pump or pipe to be so made or used that any vessel or utensil may be employed, opened, removed, filled or emptied in any manner not approved by the Commissioner.

*Distillers***161. Placing of vessels and pipes; painting of pipes**

A distiller shall, to the satisfaction of the Commissioner—

- (a) fix and place every pipe used by him, unless used exclusively for the discharge of water or spent wash, so as to be capable of being examined for the whole of its length; and
- (b) if so required, paint and maintain so painted, in different colours, pipes used for different purposes.

**162. Restriction on use and possession of certain materials**

Except with the consent of the Commissioner and subject to such conditions as he may impose, a distiller shall not—

- (a) use in the brewing or making of wort or wash any material of such a nature that the gravity of the wort or wash produced therefrom cannot be ascertained by an approved saccharometer; or
- (b) have in his possession any wort, wash, low wines, feints, spirits or fermented liquor not brewed, made or distilled in his distillery.

**163. Conditions governing removal of sugar and molasses from store**

(1) A distiller shall, before removing for use in the manufacture of spirits any sugar or molasses from the place entered as a sugar store or molasses store, give the proper officer written notice specifying the time of intended removal, and the quantity to be removed.

(2) At the time so specified the distiller shall convey the specified sugar or molasses immediately from the sugar store or molasses store to the mash tun or other entered vessel, to be there immediately used in the manufacture of spirits.

(3) The distiller shall forthwith deposit again in the sugar store or molasses store all sugar or molasses removed and not used, and shall immediately give the proper officer written advice of the quantity so deposited.

---

[Subsidiary]**164. Distiller to give notice of intention to brew wort**

A distiller shall, at least six days before beginning to brew wort or, if he has discontinued wort for more than one month, before recommencing to brew wort, give to the proper officer a written notice specifying the day on which he intends so to brew or to recommence brewing.

**165. Distilling periods**

(1) For the purpose of the charge to duty on spirits made in the distillery, a distiller shall conduct his distilling operations in periods which shall terminate at intervals not exceeding a month from the date of commencement of brewing or from the date of termination of the last preceding period whichever is the later.

(2) A distiller shall give to the proper officer written notice of his intention to terminate a period, with a declaration in an approved form, specifying the wort or wash to be included therein, and except as otherwise approved the wort or wash shall thereupon be distilled and the stills shall be worked off and notice given to the proper officer to take account of the feints and spirits produced.

(3) A period shall be deemed to terminate when all the wort or wash specified in the distiller's declaration has been distilled and the feints and spirits produced therefrom conveyed into their respective receivers.

**166. Distiller to give notice of intention to mash or brew**

A distiller shall, before he mashes any materials or brews for making wort, give to the proper officer written notice specifying the day and hour when the mashing or brewing is to be commenced.

**167. Distiller to make declaration on completing collection of wort**

Immediately the collection of wort in any fermenting back is completed the distiller shall deliver to the proper officer a written declaration in an approved form specifying—

- (a) the number of the back in which the wort is contained;
- (b) the true original gravity of the wort; and
- (c) the quantity thereof as measured by the number of dry millimetres, that is to say, by the number of millimetres between the dipping place of the back and the surface of the wort contained therein,

and after the declaration has been delivered the quantity or gravity shall not be increased except as provided for in these Regulations.

**168. Restriction on addition of yeast, etc., to wort or wash**

No yeast or other matter capable of causing fermentation shall be added to wort or wash in any vessel other than a fermenting back except with the consent of the Commissioner and subject to such conditions as he may specify.

**169. Distiller to give notice before making bub, etc.**

A distiller shall, before beginning to make bub or any other composition for promoting the fermentation of wort or wash, give to the proper officer written notice, specifying the time when, and the vessel in which, the composition is to be made, the fermenting back into which it is to be put, and the quantity to be put into the back.

**170. Distiller to make declaration before removing wash from a fermenting back**

(1) A distiller shall not remove any wash from a fermenting back unless immediately prior to removal he has given to the proper officer a declaration in an approved form specifying—

- (a) the vessels from and to which the wash is to be removed;

- (b) the day and hour at which the removal is to be commenced; and
- (c) the gravity of the wash at that time.

(2) If a distiller removes wash to a wash charger other than for immediate distillation he shall immediately before commencing to remove the wash give to the proper officer a further declaration specifying the same particulars as are required by paragraph (1).

### **171. Conditions governing mixing of wort or wash**

(1) A distiller shall not mix wort or wash, other than wash removed for immediate distillation, unless—

- (a) he has previously delivered the declaration required by regulation 165;
- (b) the mixing takes place in a fermenting back or wash charger; and
- (c) he has delivered to the proper officer written notice of his intention to mix the wort or wash, specifying the vessels which will be affected.

(2) Immediately after the mixing has been completed the distiller shall deliver to the proper officer a declaration specifying, as regards each vessel affected, the dip and original gravity immediately before the operation and the dip and gravity immediately after the operation.

### **172. Restriction on disposing of wash**

(1) A distiller shall not dispose of wash removed from a fermenting back for the recovery of yeast except in such manner as may be approved by the Commissioner.

(2) A distiller shall give written notice to the proper officer specifying the quantity and original gravity of the wash so removed and the vessel from which it has been removed.

(3) The Commissioner may make such allowance as in his opinion is reasonable from any charge for duty arising from the wort or wash made, on production of proof to his satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast.

### **173. Distiller not to possess certain wort or wash**

A distiller shall not have in his possession any wort or wash the original gravity of which, as ascertained from any sample thereof taken from a fermenting back or wash charger, differs by more than two degrees from the original gravity thereof as declared by him.

### **174. Ascertainment of gravity of wort or wash**

(1) The gravity of wort or wash shall be ascertained by an approved saccharometer.

(2) When fermentation has commenced in any wort or wash so that the original gravity of the wort from which the wort or wash is made cannot be ascertained by an approved saccharometer, the gravity may be determined as provided for in the case of beer in accordance with regulation 134:

Provided that the sample taken may first be cleared from sediment by filtration.

### **175. Conditions governing disposal of feints, etc.**

(1) Subject to the provisions of this regulation as to feints remaining from a previous distillation, or as may be approved in any case, a distiller shall keep all the produce of a period unmixed with any other matter and separate from all other produce until account has been taken by the proper officer.

---

[Subsidiary]

(2) Any feints produced by and remaining from a previous distillation may be mixed with the low wines or feints produced by a subsequent distillation and the process of redistilling feints may be repeated as often as the distiller thinks fit.

(3) Not less than four hours before the removal of any low wines or feints from a receiver a distiller shall give to the proper officer written notice specifying the day and hour of intended removal, and immediately after the officer has taken account of the contents of the receiver they shall be removed forthwith into the proper charger:

Provided that where a distiller has secured his low wines and feints pumps to the satisfaction of the Commissioner he may at any time without notice remove low wines and feints from the receiver to a charger and re-distil them.

#### **176. Distiller to furnish return at end of distilling period**

At the end of every period the distiller shall sign and deliver to the proper officer a return, in duplicate, in an approved form specifying—

- (a) the quantity of each description of material used in making wort or wash during the period;
- (b) the quantity of wort or wash decreased or distilled during the period;
- (c) the quantity of spirits computed at proof produced during the period;
- (d) the quantity of feints remaining at the end of the period.

#### **177. Removal and warehousing of spirits**

(1) A distiller shall, not less than four hours before he intends to remove any spirits from a receiver for—

- (a) warehousing in his distiller's warehouse or in accordance with regulation 178; or
- (b) delivery in accordance with regulation 179,

*give written notice to the proper officer requiring him to take account of those spirits, specifying the day and hour of the intended removal, the vessel in which the spirits are contained and particulars of the purpose of removal, and immediately after the officer has taken an account of the contents they shall be dealt with in accordance with the notice.*

(2) When those spirits are to be warehoused, and are contained in a receiver which is also entered as a warehouse vat, it shall be deemed to be warehoused immediately the account has been taken by the officer.

(3) The quantity found in the receiver shall in all cases be deemed to be the quantity warehoused or delivered.

(4) All the spirits produced in a period shall be warehoused or delivered from the entered premises in accordance with regulation 179, within ten days from the end of that period.

#### **178. Receivers or vats used for storage of certain spirits**

With the consent of the Commissioner and subject to such conditions as he may impose a distiller may keep receivers or vats in any approved place on his entered premises for the storage of spirits which are subsequently to be delivered—

- (a) duty free for an approved purpose and by an approved user;
- (b) for rectification or compounding by a rectifier;
- (c) for denaturing;
- (d) for home use after warehousing for at least three years;

(e) for exportation,

and while those spirits are stored in that receiver or vat they shall be deemed to be in the distiller's warehouse.

### 179. Delivery of spirits from a distillery

(1) Spirits shall not be delivered from the distillery in which they were distilled or from the distiller's warehouse except on payment of duty:

Provided that spirits intended for home use shall be warehoused by the distiller for a period of three years prior to delivery.

(2) Except as permitted by the Commissioner all spirits delivered in accordance with paragraph (1) shall be accompanied by an approved removal permit in Form E. 8 and shall be subject to such limitations and conditions as may be specified in that permit.

(3) The distiller shall give written notice in an approved form to the proper officer before any spirits are delivered in accordance with this regulation, and shall attach to the notice any removal permit or other document which may be required by these Regulations to cover that delivery.

(4) Deliveries in accordance with this regulation shall only be made in casks or containers or by other means approved by the Commissioner and secured to his satisfaction.

(5) The Commissioner may limit the hours during which deliveries may be made in accordance with this regulation.

(6) A distiller shall submit to the proper officer the payment for the spirit delivered from his warehouse together with—

- (a) a monthly excise record in the form approved by the Commissioner; and
- (b) a monthly record of production.

[L.N. 48/2004, s. 12, L.N. 85/2008, s. 13.]

### 180. Racking of spirits

A distiller shall comply with the following provisions when first racking spirits from receivers or vats into casks or containers (excluding containers attached to and forming parts of vehicles) to be used for deliveries in accordance with regulation 179—

- (a) he shall before the spirits are racked give notice thereof in writing to the proper officer;
- (b) he shall not, except with the permission of the Commissioner, reduce spirits with water unless the reduction takes place prior to or at the time of—
  - (i) their removal from the warehouse vat for immediate delivery; or
  - (ii) their first racking into cask;
- (c) he shall cause to be legibly cut, branded or painted with oil paint on the outside of each end of every cask—
  - (i) the distiller's name;
  - (ii) the name of the distillery or place;
  - (iii) the mark and number of the cask;
  - (iv) the number of litres the cask is capable of containing, and if that number is less than three hundred and fifty the quarters of a litre of capacity above the number of entire litres; and
  - (v) the year in which it is warehoused;
- (d) he shall cause to be consecutively numbered all the casks warehoused in any one year, beginning with number one in that year;

---

[Subsidiary]

- (e) he shall arrange the casks in the warehouse so that the marks thereon are at all times easily visible.

**181. Control applied to distiller's warehouse**

The Commissioner may specify—

- (a) the type and description of vessels and other containers which may be used in a distiller's warehouse;
- (b) such conditions as he may consider necessary to ensure proper excise control in respect of operations in a distiller's warehouse;
- (c) conditions for, and limitations in respect of, the dilution of spirits,

and the distiller shall immediately comply with any such specification.

**182. Distiller to empty worm tubs, etc., for examination**

At any time when distillation is not in process the distiller shall, if so required by the proper officer, draw off the water from the worm tubs or refrigerators and these vessels shall remain empty until the officer completes his examination of the spirits pipes therein.

**183. Removal of spirits to another distillery**

Except with the permission of the Commissioner upon his being satisfied as to the necessity, and subject to such conditions as he may impose, a distiller shall not remove spirits from his distiller's warehouse to another distillery.

**184. Prohibition of return of spirits to distillery**

(1) Except with the permission of the Commissioner and in accordance with any conditions which he may impose, no spirits delivered in accordance with regulation 179 shall be returned to the distillery in which they were manufactured or any other distillery.

(2) Except as provided in subparagraph (1) a distiller shall not have on, bring to or store in his entered distillery premises or distiller's warehouse any spirits which he has not himself distilled or on which any duties of customs have been paid.

(3) Spirits for home use or rectification or compounded by a rectifier on which excise duty has been paid or secured shall forthwith be removed from the entered distillery premises or distiller's warehouse.

**185. Application of certain regulations to spirits manufactured other than by distillation of a fermented liquor**

Regulations 161 to 184, except in so far as they apply from the nature or context thereof only to the manufacture of spirits by distillation of a fermented liquor, shall apply to the manufacture of spirits by any process.

*Rectifiers***186. Restrictions on rectifier**

(1) A rectifier shall not rectify or compound any spirit except spirit whose duties has been paid.

(2) A rectifier who is also a distiller shall not rectify or compound any spirits except spirits which he has distilled in his distillery.

(3) A rectifier shall not receive or have in his rectifying premises any methylated spirits or any materials capable of being distilled into feints or spirits.

[L.N. 100/2007, s. 3.]

**187. Rectifier ceasing to carry on trade**

(1) A rectifier shall not cease to carry on the trade of rectifier until he has first notified the Commissioner in writing.

(2) Where any person notifies the Commissioner of his intention to cease carrying on the trade of rectifier, he shall at his own expense—

- (a) dismantle and dispose of any still or other equipment used for rectification, or any part thereof, in accordance with the directions of the Commissioner; and
- (b) dispose of any spirits on his premises in accordance with the directions of the Commissioner.

**188. Marking of casks and containers**

(1) Every rectifier shall legibly cut, brand or paint with oil colour on both ends of every movable cask or other container used in his premises for keeping or for the delivery of spirits, keep so cut, branded or painted—

- (a) his name;
- (b) the place where the rectified or compounded spirit is kept, or from where it is delivered; and
- (c) the nature and quantity of the contents:

Provided that the Commissioner may permit different markings in the case of rectified or compounded spirits delivered in bottles.

(2) *Deleted by L.N. 85/2008, s. 14.*

[L.N. 172/2006, s. 2, L.N. 85/2008, s. 14.]

**188A and 188B.** Deleted by L.N. 85/2008, ss. 15 and 16.

[L.N. 172/2006, L.N. 85/2008.]

**189. Locking of still or steam pipe**

The furnace door of every still, and the cock on every steam pipe, shall be kept locked when the still is not in use.

**190. Unlocking of still**

When a rectifier desires to have the furnace door or steam pipe of a still unlocked he shall give the proper officer not less than twelve hours' previous written notice specifying the still and the day and hour when he wishes to have the door or pipe unlocked.

**191. Further notice of readiness for locking of still**

If the still is not charged and ready to be locked within one hour of the time stated in the notice the rectifier shall give another notice to the proper officer specifying the time when it will be so charged and ready.

**192. Charging of still**

A rectifier shall, before beginning to draw off rectified spirit from a still, charge the still in the proportion of not less than seven parts in ten of the whole quantity which the still, including the head, is capable of containing and shall keep the still so charged until he begins to draw off rectified spirits therefrom.

**193. Time within which still to be worked off**

Every still shall be worked off within sixteen hours from the time when the officer takes the gauge thereof.

---

[Subsidiary]**194. Restrictions on working of still**

(1) A rectifier shall not allow his still to be worked until the officer has examined the nature of its contents and has secured the still by locking the still fastenings.

(2) A rectifier shall permit the charge and discharge cock of every still used by him to be locked by the officer, and to be kept so locked whilst the still is at work.

**195. Hours when still not to be used**

Except with the written permission of the proper officer, a rectifier shall not use a still between twelve noon on a Saturday and eight o'clock in the morning of the following Monday.

**196. Rectifier to permit officer to sample contents of still**

A rectifier shall allow a proper officer to take a sample of the contents of any still before it has begun to work, or after it has ceased working, and of the contents of any cask, vessel or utensil.

**197. Conditions governing receipt of spirits**

(1) A rectifier shall on receipt of any spirits give notice thereof to the proper officer and deliver to him the permit (when required) received with the spirits.

(2) A rectifier shall not, unless the proper officer has taken account of the spirits so received, break bulk or draw off any part of the spirits or add water or anything thereto, or in any respect alter them, or trap, open, alter or change any container containing the spirits.

**198. Notice of intention to deposit spirits in bonded warehouse**

A rectifier who intends to deposit in a bonded warehouse any spirits rectified or compounded by him shall give to the proper officer at least twelve hours' written notice in an approved form specifying the time at which and the place from which he intends to remove the spirits to the warehouse and giving such particulars of the spirits as the Commissioner may require, and he shall produce the spirits to the officer for examination at the time and place specified in the notice.

**199. Rectifier to permit officer to take account of spirits in stock; stock book,**

(1) A rectifier shall at any time permit an officer to take an account of all spirits in his stock.

(2) If a still is at work when an account of the stock is taken by an officer all spirits produced from the charge of the still shall be kept apart from the remainder of the stock until the account has been completed.

(3) When the strength of any spirits forming part of the stock of a rectifier cannot be ascertained without distillation, the rectifier shall, on request by the officer, cause the true quantity and strength of the spirits to be legibly marked on the outside of the vessel containing them, and to be kept so marked until the spirits are removed therefrom.

(4) A rectifier shall post up and balance his stock account on each occasion when the officer takes stock.

**200. Power of Commissioner to specify vessels, etc., to ensure excise control and records to be kept**

The Commissioner may specify—

- (a) the type and description of vessels and other containers which may be used by a rectifier;

- (b) such containers as he may consider necessary to ensure proper excise control in respect of operations on a rectifier's premises; and
- (c) the records to be kept by a rectifier in respect of his operations,

and the rectifier shall immediately comply with any such specification.

#### *Denaturers*

### **201. Restrictions on spirits for denaturing**

(1) A distiller who is also a denaturer shall not receive spirits for denaturing except from his own distillery or distiller's warehouse and shall not receive any denatured spirits not denatured at his entered denaturing premises.

(2) A denaturer who is not a distiller shall not denature any spirits except spirits distilled in Kenya.

### **202. Denaturer ceasing to carry on trade**

(1) A denaturer shall not cease to carry on the trade of denaturer until he has first notified the Commissioner in writing.

(2) Where any person notifies the Commissioner of his intention to cease carrying on the trade of denaturer he shall, at his own expense—

- (a) dismantle and dispose of any vats or other appliances used for denaturing, or any part thereof, in accordance with the directions of the Commissioner; and
- (b) dispose of any spirits and denatured spirits on his premises in accordance with the directions of the Commissioner.

### **203. Substances and formula for denaturing**

Spirits shall be denatured only by the mixing therewith of the substances (in these regulations referred to as denaturants) set out in the Third Schedule and in accordance with the appropriate formula therein set out.

### **204. Denaturants to conform to conditions**

The denaturants used in manufacturing denatured spirits shall, unless the Commissioner otherwise permits, conform to the conditions in the Fourth Schedule.

### **205. Mixing rooms**

(1) A denaturer shall mix spirits with the prescribed denaturants only in an approved mixing room.

(2) Save as permitted by the Commissioner and subject to such conditions as he sees fit to impose, no person shall take into or keep in any mixing room approved for denaturing any substance other than spirits for denaturing, denatured spirits or denaturants, but water intended for use in reducing denatured spirits may be taken in as and when it is required for that purpose.

(3) A mixing room shall contain one or more fixed mixing vats, each of a capacity not less than two thousand five hundred litres, and shall be ventilated, lighted and equipped with means for taking account of spirits, to the satisfaction of the Commissioner.

### **206. Store rooms**

A denaturer shall provide, in convenient proximity to the denaturing plant but separate from the mixing room, an approved store room or compartment to be used solely for the storage of denaturants and marked as being used for that purpose, which he shall not

---

[Subsidiary]

allow to be opened before eight o'clock in the morning nor after five o'clock in the afternoon, and in which he shall provide means to the satisfaction of the Commissioner for taking account of the denaturants.

**207. Conveying of spirits for denaturing**

(1) Spirits for denaturing shall be conveyed to the premises where they are to be denatured under bond in such amount and subject to such conditions as may be prescribed, but no bond shall be required where spirits are removed, in the presence of an officer, from a distillery or distiller's warehouse for denaturing on the distillery premises.

(2) Spirits intended for denaturing may be removed from a distillery or distiller's warehouse to a denaturer's premises by tank wagon or pipe line, approved by the Commissioner, and means shall in every case be provided to the Commissioner's satisfaction for taking an account of spirits conveyed in the tank wagon or pipe line.

**208. Interference with spirits conveyed for denaturing**

No person shall in any way interfere with or alter any spirits in the casks or drums or other receptacles in which they have been conveyed to the premises where they are to be denatured until the proper officer has taken account of them.

**209. Placing of spirits in vat or tank**

A denaturer shall not place any spirits in a vat or tank which already contains any liquid or matter other than a prescribed denaturant.

**210. Approval of proper officer to denaturing operation**

(1) A denaturer shall, before giving to the proper officer notice to attend to take an account of spirits, obtain the approval of the officer of the denaturants which are to be used in the denaturing of the spirits.

(2) A denaturer shall allow the proper officer to take samples of the denaturants.

(3) Before a denaturer denatures any spirits he shall give to the proper officer notice to attend for the purpose of taking an account of the spirits and deliver to him the permit (when required) which accompanied the spirits.

(4) A denaturer shall not begin to denature the spirits until the officer has taken the account, shall begin to denature immediately thereafter, and shall complete the denaturing with all reasonable speed.

**211. Placing of denaturants in mixing vat**

Before any spirits are placed in the mixing vat a denaturer shall place therein such part of the prescribed quantities of denaturants as the proper officer may require, and shall subsequently add the remainder of the prescribed denaturants and mix them with the spirits in the presence of, and to the satisfaction of, the officer.

**212. Prohibition on adding substances other than denaturants**

A denaturer shall not add to or mix with any spirits or denatured spirits any substance except denaturants in accordance with these Regulations, but water may be added to denatured spirits so long as it does not reduce the strength thereof below sixty degrees over proof.

**213. Storage of denaturants**

Denaturants received into the approved store room or compartment for denaturants shall be placed immediately in the proper vats or other receptacles and the denaturants shall be dealt with and the vats and receptacles shall be secured in such manner as the proper officer may direct.

**214. Account of spirits to be kept by denaturer**

(1) A denaturer shall keep daily accounts in an approved form of all spirits and denatured spirits received or manufactured by him and of the disposal thereof.

(2) A denaturer shall keep the accounts at his premises and keep them open for inspection by the proper officer at all reasonable times, shall allow the officer to make copies thereof and take extracts therefrom, and shall post up and balance the accounts on each occasion when the officer takes stock and at any other time if the officer so requires.

*Stills***215. Permission to keep or use stills**

(1) Application for permission under section 103 of the Act to keep or use a still shall be made to the Commissioner in Form E. 10, and the Commissioner may grant the application subject to such conditions as he sees fit.

(2) Every person (other than a person who wishes to make or keep stills solely for the purpose of sale) who makes application for permission to keep or use a still, shall furnish to the Commissioner with his application such particulars as the Commissioner may require of—

- (a) the still, including drawings thereof;
- (b) the premises on which it is to be kept; and
- (c) the purpose for which it is to be kept or used.

[L.N. 85/2008, s. 17.]

**216. Disposal of stills**

A person permitted to keep or use a still without licence shall not dispose of the still except with the permission and in accordance with the directions of the Commissioner.

**217. Glass flasks and containers**

Nothing in regulations 215 and 216 shall apply to glass flasks and glass condensers which in the opinion of the Commissioner are of a kind intended to be used solely for ordinary laboratory processes.

*Ascertainment of the Strength of Spirits***218. Strength of spirits**

(1) The strength of spirits may be ascertained—

- (a) by means of Sykes hydrometer and its associated table marked Table I (Spirits) of the deposited Tables (Series One); or
- (b) by means of Syke's "A" hydrometer or Syke's "B" hydrometer, where the latter is used with its poise attached, and the associated table marked Table II (Spirits) of the deposited Tables (Series One); or
- (c) by means of Syke's "B" hydrometer, where used without its poise, and by means of the associated table marked Table V (Spirits) of the deposited Tables (Series One); or
- (d) by the following means—
  - (i) the gravity shall be determined, and the strength of the spirits shall be taken to be the per centage of proof spirit corresponding in Table I of the deposited Tables (Series Two);
  - (ii) if for the purpose of determining the gravity of any spirits the spirits are subjected to dilution with distilled water, Table II, Table III or

[Subsidiary]

- (iii) where the gravity of any spirits determined under subparagraph (i) or (ii) falls between any two consecutive numbers appearing in column I of any of the Tables, an amount bearing the same proportion to the difference between the two numbers in column II corresponding to the two numbers in column I, as the difference between the gravity so determined and the lesser of the two numbers in column I bears to the difference between the two numbers in column I, shall be deducted from the greater of the two numbers in column II, and the amount so determined shall be deemed to be the strength of the spirits; or
- (e) by the following means—
  - (i) the specific gravity at 80°/80° Fahrenheit shall be determined, and the strength of the spirits shall be taken to be the corresponding per centage of proof spirits in the deposited Tables (Series Three);
  - (ii) where the specific gravity of 80°/80° Fahrenheit of any spirits determined under subparagraph (i) falls between any two consecutive numbers appearing in column I of the last-mentioned tables, the procedure described in subparagraph (d)(iii) shall be followed, except that where in that subparagraph "gravity" is mentioned "specific gravity at 80°/80° Fahrenheit" shall be substituted.
- (2) Where the spirits contain any substance other than ethyl alcohol and water the Commissioner may, if he sees fit, either—
  - (a) remove from the spirits any such substances to the extent which he considers necessary by distillation or such other process as he may direct and may, after the addition of water to replace the quantity so removed, ascertain the strength of the spirits by any means authorized under this head; or
  - (b) treat the spirits as though they contained ethyl alcohol and water only.

## **219. Ascertainment by weight, measure or gauge**

(1) The volume of spirits contained in any container may be ascertained for any purpose by weight, measure or gauge as the Commissioner may direct.

(2) Where the Commissioner under paragraph (1) directs ascertainment by weighing, the volume shall be calculated—

- (a) by means of Syke's hydrometer and the associated table, marked Table III of the deposited Tables (Series One); or
- (b) by means of Syke's "A" hydrometer, or Syke's "B" hydrometer where the latter is used with its poise attached, and the associated table marked Table IV of the deposited Tables (Series One); or
- (c) by means of Syke's "B" hydrometer, where used without its poise, and by means of the associated table marked Table VI of the deposited Tables (Series One).

## **220. Interpretation and application to denatured spirits and fermented liquor**

(1) In regulations 218 and 219—

**"deposited Tables (Series One)"** means certain tables signed by the Commissioner and deposited in his office;

**"deposited Tables (Series Two)"** means certain tables signed and deposited as aforesaid entitled "Tables showing the relation between the specific gravity of spirits at 60°/60° Fahrenheit and the per centage of alcohol by weight and by volume with the corresponding per centage of proof spirits";

**"deposited Tables (Series Three)"** means certain tables signed and deposited as aforesaid entitled "Tables showing the relation between the specific gravity of spirits at 80°/80° Fahrenheit, the corresponding per centage of alcohol by weight".

(2) Regulations 218 and 219 shall apply to denatured spirits and to any fermented liquor as they apply to spirits.

## PART XII – DUTIES

### *Payment*

#### **221. Payment of duties**

(1) Duties shall be paid at the custom house or at such other place as the Commissioner may direct.

(2) Credit notes showing that the amount of duty has been paid into a bank to the credit of the customs and cheques which have been certified by a bank or in respect of which a standing bank guarantee has been lodged with the customs may be accepted in payment of duty.

(3) The Commissioner may authorize payment of duty through electronic transfer of funds in such manner as he may prescribe.

[L.N. 91/2002, s. 10.]

### *Goods Imported for a Temporary Use or Purpose*

#### **222. Goods imported for temporary use**

(1) The provisions of section 143 of the Act shall apply to the following—

- (a) commercial travellers' samples;
- (b) goods, including stage properties, imported for local exhibition or entertainment;
- (c) goods imported solely for renovation or repair;
- (d) touring propaganda material not otherwise prohibited;
- (e) any vehicles and goods of a kind described in regulation 224;
- (f) any vehicles and goods of a kind described in regulation 225;
- (g) such other goods, and subject to such conditions, as the Commissioner may allow:

Provided that—

- (a) the goods covered under this regulation shall not include cinematograph films, other than films of a maximum width of 16 millimetres and a maximum length of 500 metres imported for free exhibition for the sole purpose of promoting travel in the country therein depicted; and
- (b) where the goods consist of filming equipment of a non-consumable nature, the non-refundable fee payable under subsection (2) of that section shall be one per cent *ad valorem* or thirty thousand shillings, whichever is the less.

---

[Subsidiary]

(2) Where any road vehicle or goods are not re-exported within the period of one year, the vehicle or goods shall be liable to duty as from the date of first importation and no reduction in value shall be allowed in respect of depreciation due to any post-importation wear and tear or damage.

(3) For the purpose of this regulation “**commercial traveller**” means a person who satisfies the proper officer that he is soliciting orders for merchandise on behalf of a business house established outside Kenya.

[L.N. 227/1984, s. 19, L.N. 338/1995, s. 2.]

### **223. Commercial travellers' samples and goods imported for temporary use**

(1) Any person who desires to import any goods of a kind described in subparagraphs (a), (b), (c), (d) and (g) of regulation 222(1) shall make application to the proper officer in Form C.43 and Form C.63 in duplicate and shall state therein—

- (a) the full particulars of the goods imported, specifying the nature thereof and any further particulars necessary for the purpose of identification;
- (b) the approximate date on which, and the port at which, the goods will be re-exported.

(2) If the goods are to be re-exported at a port other than the port of importation the application shall be made in triplicate.

(3) If the proper officer so requires, invoices or other documentary evidence of value shall be produced and attached to the application and retained by the officer.

(4) The importer shall deposit a sufficient amount to cover the duty on the goods, or shall furnish security thereof in Form CB. 10, at the election of the proper officer.

(5) Before the deposit is refunded or the security cancelled the following conditions shall be observed—

- (a) the goods shall be re-exported within a period of twelve months from the date of importation;
- (b) the owner shall give due notice to the proper officer at the port of re-exportation of his intention to re-export the goods and shall deliver to the proper officer the duplicate copy of the application issued to him at the port of importation.

[L.N. 252/1991, s. 11, L.N. 6/1999, s. 15.]

### **224. Temporary importation of vehicles, etc.**

(1) If any person who is usually resident outside Kenya and who intends to make only a temporary stay therein imports—

- (a) any road vehicle, including trailers, or cycles with or without engines, and their accessories, for his use during the visit; or
- (b) any goods intended for his use, convenience or comfort while in Kenya but not intended to go into home use in Kenya; or
- (c) any road vehicle, including trailers, designed for the transport of persons for remuneration or for the industrial or commercial transport of goods,

and complies with the conditions contained in paragraph (6), those vehicles and goods shall be granted temporary free admission subject to re-exportation.

(2) Subject to paragraphs (3) and (4), the vehicle and goods shall be re-exported within a period of twelve months from the date of importation unless the person can establish to the satisfaction of the proper officer that he is prevented from doing so by *force majeure*.

(3) Where a vehicle which has been temporarily admitted cannot be re-exported as the result of a seizure, other than an attachment made at the suit of a private person, the period specified in paragraph (2) shall be suspended for the duration of the seizure.

(4) The re-exportation of a badly damaged vehicle shall not be required in the case of a duly authenticated accident if the vehicle is either subjected to the duty to which it is liable or is abandoned free of all expenses to the customs or destroyed at the expense of the parties concerned, as the proper officer may require.

(5) No reduction in value shall be allowed in respect of any depreciation due to any post importation wear and tear or damage.

(6) Any person importing a vehicle or goods under the provisions of this regulation shall

---

- (a) at the time and place of importation produce to the proper officer the temporary importation papers (*Carnet de Passage en Douane*, Pass Sheet or other similar importation documents) issued under the guarantee of an authorized association in respect of the vehicle or goods; and
- (b) satisfy the proper officer that the vehicle and goods correspond in all respects with the description in the temporary importation papers;
- (c) before re-exportation produce the papers and satisfy the proper officer that the vehicle and goods correspond with the description therein;
- (d) re-export the vehicle and goods during the validity of the papers; and
- (e) in the case of vehicles specified in subparagraph (c) of paragraph (1) the person shall satisfy the Commissioner that—
  - (i) his principal place of business is outside Kenya;
  - (ii) the vehicle is registered outside Kenya;
  - (iii) the vehicle is owned and operated by a person whose principal place of business is outside Kenya;
  - (iv) the importation is taking place in the course of a journey which has begun and will end outside Kenya; and
  - (v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside Kenya.

(7) A guaranteeing association shall be allowed a period of one year as from the notification of the non-discharge of the temporary importation papers, which notification shall be made within five years of the expiry of the validity of the papers, in which to furnish proof of the re-exportation of the vehicle or goods; and if proof is not furnished within the time allowed the guaranteeing association shall forthwith pay the duty payable; and that payment shall not be refundable after a period of one year from the date of the payment.

[L.N. 227/1984, s. 20.]

## **225. Procedure when temporary importation papers are not produced**

(1) If any person who is usually resident outside Kenya and who intends to make only a temporary stay therein imports—

- (a) any road vehicle, including trailers, or cycles with or without engines, and their accessories, for use during his visit; or
- (b) any goods intended for his use, convenience or comfort while in Kenya but not intended to go into home use in Kenya; or

---

[Subsidiary]

- (c) any road vehicle, including trailers, designed for the transport of persons for remuneration or for the industrial or commercial transport of goods,

*and does not produce temporary importation papers (Carnet de Passage en Douane, Pass Sheet or other similar importation documents),  
the vehicle and goods shall be granted temporary free admission  
subject to compliance with the condition contained in paragraph (2).*

- (2) Any person importing a vehicle or goods under the provisions of this regulation shall

- (a) at the time and place of importation deposit with the proper officer, or furnish security for the payment of, a sum equal to the duty chargeable on the vehicle and goods;
- (b) deliver to the proper officer a claim in Form C. 44 in duplicate for temporary exemption;
- (c) re-export the vehicle and goods within a period of twelve months from the date of importation; and
- (d) in the case of vehicles specified in subparagraph (c) of paragraph (1) the person shall satisfy the Commissioner that—
  - (i) his principal place of business is outside Kenya;
  - (ii) the vehicle is registered outside Kenya;
  - (iii) the vehicle is owned and operated by a person whose principal place of business is outside Kenya;
  - (iv) the importation is taking place in the course of a journey which has begun and will end outside Kenya; and
  - (v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside Kenya.

(3) One copy of the form signed and stamped by the proper officer shall be returned to the importer who shall, on re-exportation of the vehicle and goods, declare them on Part II of the form and deliver it to the proper officer at the place of re-exportation.

(4) If the officer is satisfied that the vehicle and goods declared for re-exportation correspond in all particulars with the description in the form, and that they will be re-exported forthwith, the amount deposited shall be repaid to the importer who shall give a receipt to the proper officer.

[L.N. 227/1984, s. 21.]

- (5) *Deleted by L.N. 227/1984, s. 21.*

## **225A. Vehicles from Uganda, Tanzania, Sudan, Somalia, Ethiopia or any other country with which Kenya has bilateral agreement**

Notwithstanding the provisions of regulations 224 and 225, where—

- (a) a person who is resident in Uganda, Tanzania, Sudan, Somalia or Ethiopia and intends to make a temporary stay in Kenya not exceeding three months and wishes to import a road vehicle; or
- (b) an owner of a passenger or goods carrying vehicle which is registered outside Kenya, satisfies the proper officer that—
  - (i) his principal place of business is outside Kenya in a country (herein after called "that country") with which Kenya has a reciprocal bilateral agreement on road transportation;
  - (ii) the vehicle is registered in that country;
  - (iii) the vehicle is owned and operated by the person whose principal place of business is in that country; and

- (iv) the purpose of the journey is to use the vehicle for the transport of persons or goods for remuneration or otherwise from or to a place in that country to or from Kenya; or
- (c) an owner of a vehicle carrying relief personnel, medical equipment or relief supplies wishes to bring in his vehicle, the proper officer may allow importation of such vehicle, without the production of temporary importation papers (*Carnet de Passage en Douane*, Pass Sheet or other similar importation documents) and without making a deposit as required by regulation 225 if that person—
  - (i) at the time and port or place of importation makes and delivers to the proper officer two copies of a declaration in the Form No. C.44A one of which shall be duly signed and stamped and returned to the importer;
  - (ii) at the time and port or place of exportation produces the vehicle to the proper officer and delivers to the officer the importer's copy of the declaration in the Form No. C.44A;
  - (iii) exports the vehicle within fourteen days or such further period not exceeding three months as the proper officer may allow, from the date of importation;
  - (iv) and in respect of goods, complies with conditions relating to importation by overland routes including provisions contained in regulation 27.

[L.N. 227/1984, s. 22, L.N. 236/1988, s. 2.]

## **226. Restrictions on user of vehicles temporarily imported**

No road vehicle imported into Kenya under regulation 224, 225 or 225A shall be—

- (a) lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the prior permission of the proper officer; or
- (b) except in the case of importation under regulation 224(1)(c) or 225(1) (c), 225A(b) used within Kenya for the transport of persons or goods for remuneration.

[L.N. 227/1984, s. 23.]

### *Payments of, and Security for, Excise Duty on Spirits*

## **227. Remittance of excise duty on spirits and declaration**

(1) In respect of spirits delivered for home use or rectifying or compounding by a rectifier on payment of duty, the distiller or rectifier shall, together with a remittance for the amount of duty, deliver to the proper officer a declaration in Form E. 8 in duplicate.

(2) In respect of spirits delivered for removal without payment of duty to a rectifier's warehouse, the distiller shall deliver in duplicate to the proper officer, together with such security in Form EBS as the Commissioner may require, a declaration in Form E. 8.

[L.N. 85/2008, s. 18.]

## **228. Secured gross accounts**

A distiller or rectifier may, if he so desires, pay duty by means of a secured gross payment account.

---

[Subsidiary]**229. Delivery of spirits without payment of duty**

In respect of spirits delivered without payment of duty in accordance with any written law the distiller shall deliver in duplicate to the proper officer together with such security in Form EBS as the Commissioner may require for the proper delivery of the spirits, a declaration in Form E. 8.

[L.N. 85/2008, s. 19.]

**230. Delivery of spirits for denaturing**

In respect of spirits delivered for denaturing, the distiller shall deliver in duplicate to the proper officer together with such security in Form EBS as the Commissioner may require, a declaration in Form E. 8.

[L.N. 85/2008, s. 20.]

*Drawback, Remission, Rebate and Refund of  
Import Duty, Suspended Duty and Dumping Duty*

**231. Basis of drawback**

Drawback shall be payable according to the actual quantity of goods re-exported, or shipped for use as stores, or used as prescribed, as the case may be.

**232. Conditions granting drawback**

It shall be a condition for the granting of any drawback that—

- (a) the goods are not prohibited by any law from being re-exported or put on board any aircraft or vessel for use as stores;
- (b) perfect entry of the goods has been made and the relative invoice deposited with the proper officer.

**233. When drawback is not payable**

Drawback shall not be allowed on any goods—

- (a) unless the person claiming drawback enters the goods for re-exportation, or shipment for use as stores, in Form C. 45 and Form C. 63 in quadruplicate at the port of re-exportation and submits within twelve months of the date of re-exportation a drawback debenture in Form C. 46 in duplicate;
- (b) unless a bond in Form CB. 4 or CB. 5, as the case may be, for the due re-exportation, or shipment for use as stores, is given, if the proper officer so requires, by the person claiming drawback;
- (c) Unless—
  - (i) the goods are re-exported in their original packages in which they were imported; or
  - (ii) the contents were unpacked and repacked in other packages by authority and under supervision of an officer; or
  - (iii) in the case of machines and machinery, they were found defective before or after installation and upon testing or use for a period not exceeding three months from the date of payment of duty, or such further period as the Commissioner may allow and have subsequently been re-exported or destroyed under supervision of an officer:

Provided that in the case of unexposed cinematograph film, petroleum imported in bulk and leaf tobacco imported and used in the

manufacture locally of tobacco, cigars or cigarettes the repacking and payment of drawback may be allowed under such conditions as the Commissioner may impose;

- (d) unless the proper officer is satisfied that the goods are identical with the particulars thereof contained in the entries, invoices and other documents relating thereto;
- (e) which are damaged or spoilt;
- (f) which after importation were used, save as provided for in subparagraph (c), within Kenya;
- (g) unless the goods are produced to the proper officer for examination at the approved place of examination prior to re-exportation and also, if required, on board the aircraft or vessel on which they are to be re-exported or used as stores;
- (h) unless the goods are conveyed direct and without delay from the place of examination to the aircraft or vessel in which they are to be re-exported or shipped for use as stores, or in case of goods re-exported overland, to the port or re-exportation nearest to the frontier:

Provided that the proper officer may allow any goods to remain in official custody for a reasonable time at the risk and expense of the exporter, in which case drawback shall not be allowed unless the goods are thereafter conveyed direct and without delay to the aircraft or vessel or port or place;

- (i) unless the goods are re-exported or shipped for use as stores within twelve months from the date of the payment of duty and the proper officer has certified on the re-export entry that the goods have been re-exported or shipped for use as stores;
- (j) unless the person claiming drawback on the goods entered for re-exportation produces, if required, within the time allowed by the proper officer a certificate in respect of the landing of the goods from the competent authority at the port or place of discharge.

[L.N. 227/1984, s. 24, L.N. 252/1991, s. 12, L.N. 6/1999, s. 16.]

#### **234. Remission or refund of duty on abandoned goods**

Where, in accordance with section 12 of the Act, the owner of goods subject to customs control wishes to abandon them to the customs, he shall apply to the Commissioner in writing.

[L.N. 227/1984, s. 25, Act No. 9 of 2000, s. 15.]

#### **234A. Remission on official aid funded projects**

Where, under section 138(2)(g) of the Act, remission is sought in respect of an official aid funded project executed by a contractor other than an official aid funding agency, such contractor shall furnish to the Commissioner, a security bond in Form CB.16.

[L.N. 120/1996, s. 5, L.N. 99/1997, s. 11, L.N. 66/2000, s. 11.]

#### **234B. Maintenance, inspection, etc., of remission records**

(1) Where remission has been granted in accordance with section 138(1) of the Act to the persons specified in the Seventh Schedule, the Commission shall maintain a record of such remission and shall make inspections from time to time to verify that the goods are used by the person to whom remission has been granted.

(2) Where it is found that the goods are used in a manner inconsistent with the purpose for which the remission was granted, the duty so remitted shall become payable in accordance with the provisions of section 155(1) of the Act.

[L.N. 66/2000, s. 12.]

---

[Subsidiary]**235. Remission of duty on goods lost or destroyed by accident**

Where, in accordance with section 144 of the Act, any person claims a remission of duty on any goods lost or destroyed by accident, he shall apply therefor in writing to the proper officer and submit proof of the loss or destruction in such form and manner as the proper officer may require.

**236. Rebate of duty on damaged goods**

Where, in accordance with section 148 of the Act, any person claims a rebate of the duty payable on any imported goods damaged before the goods are delivered out of customs control, he shall submit to the proper officer an application for rebate in Form C. 48 in duplicate, together with such evidence as the proper officer may require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of that allowance.

**237. Refund where goods returned to seller**

(1) Where, in accordance with section 147 of the Act, the owner of any goods wishes to return them to the seller, he shall notify the proper officer accordingly and submit such evidence as the proper officer may require that the goods are not in accordance with the contract of sale or that the goods were damaged before they were delivered out of customs control.

(2) A refund shall not be allowed on any goods—

- (a) unless the person claiming refund enters the goods for re-exportation in Form C. 45 and Form C. 63 in quadruplicate at the port of re-exportation and submits within twelve months of the date of the payment of duty a drawback debenture in Form C. 46 in duplicate;
- (b) unless a bond in Form CB. 4 for the due re-exportation is given, if the proper officer so requires, by the person claiming refund;
- (c) unless the goods are repacked for re-exportation by authority and under supervision of an officer;
- (d) unless the proper officer is satisfied that the goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract;
- (e) which have been damaged after having been delivered out of customs control;
- (f) which after importation were used, save as provided for in subparagraph (c), or exposed for sale, within Kenya;
- (g) unless the goods are produced to the proper officer for examination and also, if required, at the approved place of examination prior to re-exportation and on board the aircraft or vessel on which they are to be re-exported;
- (h) unless the goods are conveyed direct and without delay from the place of examination to the aircraft or vessel in which they are to be re-exported or, in the case of goods re-exported overland, to the port of re-exportation nearest to the frontier:

Provided that the proper officer may allow any goods to remain in official custody for a reasonable time at the risk and expense of the exporter, in which case refund shall not be allowed unless the goods are thereafter conveyed direct and without delay to the aircraft or vessel or port;

- (i) unless the goods are re-exported within twelve months from the date of the payment of duty;

- (j) unless the proper officer certifies on the re-export entry that the goods have been re-exported;
- (k) unless the person claiming refund on the goods entered for re-exportation produces, if required, within the time allowed by the proper officer, a certificate in respect of the landing of the goods from the competent authority at the port or place of discharge.

[L.N. 6/1999, s. 17.]

### **238. Refund of duty on damaged, pillaged, or destroyed goods**

Where, in accordance with section 146 of the Act, any person claims a refund of duty which has been paid on any goods which have been damaged or pillaged during the voyage, or damaged or destroyed while subject to customs control, he shall submit to the proper officer an application for refund in Form C. 48 in duplicate, and submit such proof of the damage, pillage or destruction as the proper officer may require.

### **239. Refund of duty paid in error or overpaid and of deposit or cancellation of bond given as security**

(1) Any person claiming a refund of any duties which have been paid in error or shall submit to the proper officer at the place where the duty was paid an application therefor in Form C. 49 in duplicate, together with such evidence of overpayment as the officer shall require.

(2) Save as may be otherwise provided elsewhere in these Regulations, any person claiming a refund of any deposit or requesting cancellation of any bond given by way of security under the provisions of Part XII of the Act, shall submit to the proper officer at the place where the deposit was made or the security given, an application therefor in Form C. 36 in duplicate, together with such evidence of compliance with those provisions of the Act that necessitated payment of a deposit or the giving of security as the proper officer may require:

Provided that, notwithstanding anything to the contrary contained in these Regulations, where the Commissioner is satisfied that the non-production of satisfactory proof of compliance in respect of any part of an undertaking given is due to circumstances beyond the control of the person entering into the undertaking, he may refund to that person so much of any deposit made as he thinks appropriate to that part of the undertaking in respect of which proof has been produced or release that person from the obligations of any bond in so far as it concerns that part.

[L.N. 227/1984, s. 26.]

### **240. Refund of duty to registered user**

(1) An application for refund of duty by a registered user shall be made in duplicate in Form C. 49.

(2) No application for a refund of duty shall be accepted by the Commissioner from or on behalf of any person unless—

- (a) that person has been registered as a registered user;
- (b) the application is presented with all the relevant documents relating to the importation of the goods within twelve months from the date of payment of duty, or within such further period not exceeding three years from the date of that payment as the Commissioner may authorize:

Provided that the Commissioner shall only authorize an extended period during which refund may be claimed before the expiry of the current relative order;

---

[Subsidiary]

- (c) at the time of importation or clearance through customs of goods which he intends to claim a refund of duty he declares on the appropriate customs prescribed entry that—
  - (i) the goods have either been imported or purchased prior to clearance through the customs by him;
  - (ii) the goods will be used solely by him for the purpose specified in the relative order; and
  - (iii) it is his intention to claim a refund of duty in respect of the goods in accordance with the provisions of the Act;
- (d) the clearance or entry of the goods on importation or from a bonded warehouse has not been done prior to the effective date of the order.

(3) Any order subsequently made relative to the applicant shall specify a specific rate of refund of duty and the Commissioner shall make the refund on being satisfied that the goods have been dealt with in accordance with the terms of the order and the provisions of these Regulations.

**240A. Repealed by L.N. 91/2002.**

[L.N. 435/1990, s. 2, L.N. 257/1992, s. 2, L.N. 225/1992, s. 2, L.N. 132/1993, s. 2, L.N. 146/1993, s. 6, L.N. 287/1993, s. 2, L.N. 191/1994, s. 2, L.N. 208/1995, s. 15, L.N. 120/1996, s. 6, L.N. 99/1997, s. 12, L.N. 69/1998, s. 7, L.N. 160/1998, s. 4, L.N. 6/1999, s. 18, L.N. 66/2000, s. 13, L.N. 115/2000, s. 2, L.N. 24/2001, s. 4, L.N. 91/2001, s. 10, L.N. 122/2001, s. 2, L.N. 11/2002, s. 2, L.N. 91/2002, s. 11.]

*Remission, Refund and Rebate of Excise Duty on Excisable Goods other than Spirits*

**241. Remission, rebate or refund to privileged persons**

A claim for a remission or rebate of the duty charged or due or a refund of the duty paid on any excisable goods supplied by a licensee to a person entitled to those goods free or at a reduced rate of duty shall be made in duplicate in Form E. 9 and shall be accompanied by such documentary evidence of delivery to, or receipt by, the person so entitled as the proper officer may require.

[L.N. 85/2008, s. 21.]

**242. Excisable goods destroyed by fire or unavoidable cause**

(1) A remission of the duty charged or due, or a refund of the duty paid, on any excisable goods which have been destroyed by accidental fire or other unavoidable cause while in any building, room or place which has been entered in accordance with the Act and which is in the factory in which the goods were manufactured, shall not be allowed unless—

- (a) while the destruction of the goods is taking place, or immediately thereafter, the licensee notifies the proper officer and within twenty-four hours of the destruction of the goods, or such further period as the proper officer may allow, furnishes him with the particulars in writing of the goods which were destroyed;
- (b) the licensee furnishes proof to the satisfaction of the proper officer of the quantity and value of the goods in respect of which a claim is made and, in the case of beer, of the original gravity of the beer, or in the case of blended or diluted beer, the proportions and original gravities of the beers of which the blend or dilution is composed;
- (c) the licensee retains for examination by the proper officer any residue or damaged portion of the goods in respect of which a claim is made.

(2) A claim for a remission or refund of excise duty shall be made in duplicate in Form E. 9 in the case of excisable goods other than beer or spirits, or in Form E. 17 in the case of beer.

[L.N. 85/2008, s. 22.]

### **243. Excisable goods destroyed under supervision**

A claim for a remission of the duty charged or due, or a refund of the duty paid, on excisable goods which have been destroyed by the licensee under the supervision of a proper officer prior to their leaving any building, room or place which has been entered in accordance with the Act and which is in the factory in which the goods were manufactured shall be made in duplicate in Form E. 9.

[L.N. 85/2008, s. 23.]

### **244. Remission or refund on exportation or shipment as stores**

(1) A claim for a remission of the duty charged or due, or a refund of the duty paid, on any excisable goods (other than beer or spirit) exported, or shipped for use as stores, shall not be allowed unless—

- (a) prior to exportation, or shipment for use as stores, the goods are entered in quadruplicate in Form C. 29 and Form C. 63 or Form C. 45 and Form C. 63 in the case of tobacco, cigars or cigarettes which contain imported leaf tobacco, and the licensee gives notice thereon in writing of his intention to claim a remission or refund of duty on the goods entered in the export entry;
- (b) the undermentioned particulars are declared in the export entry—
  - (i) the place where the goods were manufactured;
  - (ii) the date of manufacture;
  - (iii) the amount of the remission or refund of excise duty claimed; and
  - (iv) in the case of tobacco, cigars or cigarettes which contain imported leaf tobacco, the weight of the tobacco and the date on which the leaf was entered for home use;
- (c) the goods are produced to the proper officer before exportation or shipment for use as stores;
- (d) the quadruplicate copy of the export entry, duly certified by the proper officer that the goods have been exported, or shipped for use as stores, is attached to the claim for a remission or refund;
- (e) proof of landing at the port or place of destination declared in the export entry is produced to the proper officer if he so requires;
- (f) in respect of the goods on which a claim is made, proof to the satisfaction of the proper officer is produced that the full duty thereon has been charged or become due in the case of a claim for a remission or has been paid in the case of a claim for a refund.

(2) A claim for a remission of the duty charged or due, or a refund of the duty paid on beer exported, or shipped for use as stores, shall not be allowed unless—

- (a) prior to exportation, or shipment for use as stores, the beer is entered in quadruplicate in Form C. 29 and the licensee gives notice thereon of his intention to claim a remission or refund of duty on the beer entered in the export entry;
- (b) the undermentioned particulars are declared in the export entry—
  - (i) the place where the beer was brewed;
  - (ii) the date of brewing;

[Subsidiary]

- (iii) the original gravity of the beer or the particulars of blended or diluted beer;
  - (iv) the date and place of bottling or packing;
  - (v) the amount of the remission or refund of duty claimed;
  - (c) the licensee complies with subparagraphs (c), (d), (e) and (f) of paragraph (1).
- (3) A claim for a remission or refund of duty shall be made in duplicate in Form E. 9.

[L.N. 6/1999, s. 19, L.N. 85/2008, s. 24.]

#### **244A. Refund of excise duty on cigarettes, etc., deposited in bonded warehouse**

(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. 9 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. 9.

(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.

[L.N. 107/1985, s. 2, L.N. 85/2008, s. 25.]

#### **245. Refund of duty on excisable goods other than spirits paid in error**

A claim for refund of excise duty paid in error on any excisable goods other than spirits shall be made in duplicate in Form E. 9.

[L.N. 85/2008, s. 26.]

**246 to 249. Revoked by L.N. 252/1991, s. 13.**

#### *Remission, Refund and Rebate of Excise Duty on Spirits*

#### **250. Remission of duty on spirits, etc., accidentally destroyed**

(1) A remission of the excise duty charged or due on any spirits or feints which have been destroyed by accidental fire or other unavoidable cause while in any building, room or place which has been entered in accordance with the Act shall not be allowed unless the claimant—

- (a) while the destruction of the spirits or feints is taking place, or as soon as can be done thereafter, notifies the proper officer and within twenty-four hours of

- (b) furnishes proof to the satisfaction of the proper officer of the quantity, kind and strength of the spirits or feints in respect of which the claim is made;
  - (c) retains for examination by the proper officer any remaining evidence of damage or destruction and any residue or damaged portion of the spirits or feints in respect of which the claim is made.
- (2) A claim for remission of excise duty in such cases shall be in Form E. 9.  
[L.N. 85/2008, s. 27.]

## **251. Remission of duty when spirits, etc., destroyed under supervision**

A claim for a remission of the excise duty due or charged on spirits or feints destroyed under the supervision of the proper officer in accordance with section 139 of the Act shall be made in Form E. 9.

[L.N. 85/2008, s. 28.]

## **252. Remission of duty on spirits shipped as stores**

A claim for a remission of the excise duty charged or due on any spirits exported or shipped for use as stores shall not be allowed unless—

- (a) the spirits are dispatched for exportation or shipment as stores from the distillery or rectifying premises where they were distilled or rectified or compounded;
- (b) the spirits are produced to the proper officer at the distillery or rectifying premises for examination prior to dispatch and are sealed and secured in containers to his satisfaction;
- (c) the spirits are accompanied by a removal permit in Form E. 8, signed by the proper officer at the distillery or rectifying premises, which shall be produced to the proper officer at the port of exportation or shipment as stores;
- (d) the spirits are produced together with the removal permit to the proper officer at the port of exportation or shipment as stores for examination;
- (e) prior to exportation or shipment as stores the spirits are entered in quadruplicate in Form C. 29 and Form C. 63 and the distiller or rectifier gives notice thereon of his intention to claim remission or refund of duty on the spirits entered in the export entry;
- (f) the distiller or rectifier declares on the export entry the place where the spirits were distilled or rectified or compounded, the period of distillation or rectification, the kind, quantity and strength of the spirits to be exported and the amount of the remission or refund of excise duty claimed;
- (g) if required to do so by the Commissioner, a landing certificate issued by the customs authorities in the country to which the spirits are exported is produced;
- (h) in the case of spirits in respect of which a remission of duty is to be claimed, bond security in Form EBS or cash deposit for the due removal and shipment thereof is given;
- (i) the quadruplicate of the relevant export entry duly certified as to shipment by the proper officer at the port of exportation or shipment as stores is produced in support of the claim for remission or refund which shall be in Form E. 9;

---

[Subsidiary]

- (j) in respect of the spirits in which a claim is made, proof to the satisfaction of the proper officer is produced that the full excise duty thereon has been charged or become due in the case of a remission or has been paid in the case of a claim for a refund.

[L.N. 6/1999, s. 20, L.N. 85/2008, s. 29.]

### **253. Refund of duty on spirits deposited in bonded warehouse**

(1) A claim for a refund of the excise duty paid on any spirits, rectified or compounded, 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 spirits are dispatched to the bonded warehouse from the rectifying premises where they were rectified or compounded;
- (b) the spirits are produced to the proper officer at the rectifying premises for examination prior to dispatch and are sealed and secured in containers to his satisfaction;
- (c) the spirits are produced to the proper officer at the bonded warehouse for examination;
- (d) the spirits are entered for warehousing in Form E. 8 in quadruplicate and the rectifier gives notice thereon of his intention to claim refund of duty on the spirits so entered;
- (e) the quadruplicate of the relevant warehousing entry duly certified as to receipt of the spirits into warehouse by the proper officer at the bonded warehouse is produced in support of the claim for refund which shall be in Form E. 9;
- (f) in respect of the spirits on which a claim is made, proof to the satisfaction of the proper officer is produced that the full excise duty thereon has been paid.

(2) Any spirits, rectified or compounded, 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.

[L.N. 85/2008, s. 30.]

### **254. Refund of duty paid on spirits delivered duty free or at a reduced rate**

A claim for a remission of the excise duty charged or due on any spirits supplied to a person entitled to the spirits free of duty or at a reduced rate of duty shall be made in Form E. 9.

[L.N. 85/2008, s. 31.]

### **255. Refund of duty paid in error on spirits**

A claim for a refund of excise duty paid in error on spirits shall be made in duplicate in Form E. 9.

[L.N. 85/2008, s. 32.]

### **256. Marking of containers of spirits for export or shipment**

Where any spirits are distilled or rectified for exportation or shipment as stores and are subject to a remission of excise duty in accordance with the provisions of the Act, and they are packed in a container which has printed thereon a trade mark or description under which the spirits are offered for sale in Kenya, then that container shall, if the Commissioner so requires, be marked in a manner approved by the Commissioner which will enable the spirits to be distinguished from spirits offered for sale in Kenya.

*Inspection of Books, etc.***257. Inspection of books, etc.**

Every person from whom any duty has been claimed or by whom any duty has been paid or by whom a claim for remission, rebate or refund of duty charged or paid has been made shall, on demand, allow any officer to inspect and take extracts from any of the books kept by him for the purpose of his business which the officer requires to take extracts from or to inspect for the purpose of satisfying himself as to the correctness of any statement made by the claimant in any declaration submitted to an officer.

## PART XIII – CUSTOMS AND EXCISE AGENTS

**258. Application for a licence**

(1) Notices inviting applications for a licence including (renewals) shall be given by the Commissioner by publication in such manner as he may deem fit.

(2) Subject to the Eighth Schedule to these Regulations and to paragraph (4) of this Regulation, an application for a licence as a customs and excise agent shall be made in Form C.50A and submitted to the proper officer together with non-refundable application fees for each application as follows—

- (a) two hundred shillings in respect of applications for a new licence; and
- (b) fifty shillings in respect of a renewal of an expiring licence:

Provided that—

- (i) where a licence is not renewed for a period of one year, the applicant shall pay the full licence fee for the previous year; and
- (ii) where a licence is not renewed for a period of two years or more, the application shall be treated as new.

(2A) All applicants shall meet the conditions set out in the Eighth Schedule.

(3) All applications received by the proper officer under paragraph (2) shall be vetted by a committee constituted by the Commissioner for that purpose:

Provided that any application by a person whose previous licence was cancelled or suspended or who has been involved in a fraudulent evasion of duty shall not be approved under this regulation.

(4) Subject to paragraph (2), a non-refundable late application fee of twenty thousand shillings shall be payable in respect of each application received by the proper officer after the time notified under paragraph (1) has expired.

(5) Where the application is rejected by the vetting committee the applicant may, on payment of a non-refundable appeal fee of thirty thousand shillings, appeal to the Commissioner for review of the decision of the committee.

(6) The licence shall be in Form C. 50 and shall—

- (i) be issued as a private licence to agents handling their own goods or those of associated companies;
- (ii) be issued as a general licence to agents handling goods for third parties;
- (iii) be returned to the Commissioner immediately the licensee ceases to operate his business.

[L.N. 227/1984, s. 27, L.N. 137/1992, s. 2, L.N. 146/1993, s. 7, L.N. 99/1997, s. 13, L.N. 69/1998, s. 8, L.N. 6/1999, s. 21, L.N. 64/1999, s. 7, L.N. 63/2003, s. 9.]

---

[Subsidiary]**259. Fee to be paid and security furnished**

- (1) Where an application under regulation 258 is approved, the applicant shall—
- (a) pay the licence fee of forty thousand shillings;
  - (b) furnish a bond in Form CB. 11 or a cash deposit of such sum as the Commissioner may require but which shall not be less than two hundred and fifty thousand shillings; and
  - (c) submit to the proper officer, if he so requires, a tariff of the rates he proposes to charge for services to members of the public;
  - (d) before clearing any goods produce to a proper officer a letter of appointment by the owner of the goods for purposes of clearance of those goods through the Customs.

(2) Where a Customs agent proposes to handle or clear goods in transit, he shall apply in writing to the Commissioner for a licence and shall, on approval of such application—

- (a) pay a licence fee of ten thousand shillings;
- (b) furnish an additional bond in Form CB.11 or a cash deposit of such sum, not being less than one million shillings; and
- (c) submit to the proper officer, if he so requires, a tariff of the rates he propose to charge for services to members of the public.

[L.N. 227/1984, s. 28, L.N. 141/1987, s. 2, L.N. 252/1991, s. 14, L.N. 146/1993, s. 7, L.N. 208/1995, s. 16, L.N. 120/1996, s. 7, L.N. 6/1999, s. 22, L.N. 48/2004, s. 13.]

**260. Expiry and renewal of licences**

Except where otherwise provided in these Regulations, licences shall expire on the 31st December of each year but shall be renewable at the discretion of the Commissioner on payment of the licence fees prescribed in paragraph (1)(a) or (2)(a), as the case may be, of regulation 259.

[L.N. 227/1984, s. 29, L.N. 99/1997, s. 14.]

**261. Penalty for acting without licence**

Any person who in any way acts as, or claims to be, a customs and excise agent without having a valid licence shall be guilty of an offence and liable to a fine not exceeding six hundred thousand shillings.

[L.N. 208/1995, s. 17, L.N. 91/2001, s. 11.]

**262. Suspension, etc., of licence**

(1) The Commissioner may refuse to issue a licence without assigning any reason or may, by notice in writing, suspend, revoke, or refuse to renew, a licence on the grounds stated in the notice.

(2) A copy of the notice shall be delivered to the agent or left at his usual place of abode or business.

(3) The agent may appeal to the Minister against the notice, but if no appeal is lodged within one month of the delivery of the notice, or if on appeal the notice is confirmed by the Minister, the licence shall be void.

## PART XIV – SETTLEMENT OF CASES BY THE COMMISSIONER

**263. Request to Commissioner**

The written request by a person that a contravention of the Act or these Regulations be dealt with by the Commissioner under the provisions of Part XVII of the Act shall be in Form C. 51.

## PART XV – MISCELLANEOUS

**264. Declaration to be made and particulars to be supplied**

(1) The importer of any goods whether free or exempt from duty, liable to specific duty or liable to *ad valorem* duty shall, at the time of making entry produce in respect of the goods a declaration in Form C. 52 together with all invoices in his possession relating to the goods, which declaration shall include all goods detailed in the invoices produced.

(2) The importer shall also furnish, in such form as the proper officer may direct, such further particulars as the proper officer may deem necessary for a correct valuation of the goods.

**265. Production of books of account and other documents**

The proper officer may require the owner, or any person concerned with the importation, exportation, carriage coastwise or manufacture of any goods to produce at the person's premises or at such other place as the Commissioner may require, all or any books of account or other documents of whatsoever nature relating to the purchase, importation, exportation, carriage coastwise, manufacture or sale of the goods.

**266. General bonds**

Where in accordance with section 161 of the Act security may be accepted to cover all transactions, the wording of the form prescribed in the First Schedule may be varied to cover those transactions.

**267. Seizure notice**

The notice of seizure of any aircraft, vessel, vehicle, goods or other thing shall be in Form C. 53.

**268. Particulars on forms or other documents**

Where in any customs form or other document a person is required to furnish certain particulars, those particulars shall be printed, typed or written thereon indelibly and legibly, and every alteration in the form or document made prior to its acceptance shall be made in such manner as to leave the error as well as the alteration legible; and every such alteration shall be initialled and dated by the person making it.

**269. Incorrect form may not be accepted**

An officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the Act and these Regulations in relation thereto have been observed.

**270. Persons requiring copy of entry**

(1) If the person entering any goods requires a copy of the entry he shall present to the proper officer an additional copy marked "Importer's Copy" or "Exporter's Copy", as the case may be.

---

[Subsidiary]

(2) Each copy of a bill of entry shall, before presentation to the proper officer, be clearly stamped or marked "Original", "Duplicate", "TriPLICATE" and "Quadruplicate" and, if those additional copies are required by these Regulations, "Quintuplicate" and "Sextuplicate", as the case may be.

## **271. Amendment of forms**

(1) The Minister may, by order published in the *Gazette*, amend any form in the First Schedule.

(2) The Commissioner may specify the form of any other document required or authorized for the purposes of the Act.

## **272. Samples**

(1) Only such samples shall be taken as are considered necessary by the proper officer.

(2) Samples taken for analysis are not returnable and a receipt shall, on demand, be given therefor by the proper officer; other samples may be returned on application by the owner.

(3) All samples shall be kept in the custody of the proper officer and no unauthorized person shall have access to them.

## **273. Notice of sale**

Public notice shall be given of all sales by advertisement in such manner as the Commissioner may see fit, except in the case of perishable goods or live animals, and by notice posted in a conspicuous place at the custom house at the port or place where the sale will be held.

**274. Deleted by L.N. 120/1996, s. 8.**

## **275. Conditions of sale**

(1) Goods shall be sold by public auction by the customs or by a licensed auctioneer appointed by the Commissioner.

(2) No bid shall necessarily be accepted and should there be any discrepancy between the quantity stated in the sale list and the actual quantity available the customs shall not be bound to deliver more than the quantity available for delivery.

(3) Any special conditions attached to any lot of goods offered for sale shall be brought to the notice of the purchasers before the bidding commences, and any purchaser who makes a bid thereafter shall be deemed to accept the conditions as announced by the auctioneer.

(4) The purchase price for goods at a public auction shall include the duty payable in respect thereto, and the auctioneer may determine the reserve price in respect of any lot of goods which are offered for sale.

(5) Where there is a dispute during an auction conducted under this regulation, the auctioneer may re-sell or withdraw from the sale the lot in respect of which the dispute arises.

(6) No warranty shall be given by the Customs as to the quality, quantity, packaging or any other particulars of the goods offered for sale.

(7) A non-refundable deposit of twenty-five per cent of the purchase money shall be paid in cash at the fall of the hammer, and the balance shall be paid by guaranteed or banker's cheque within forty-eight hours after the sale:

Provided that where the balance is not paid as specified, the bid shall lapse and the lot in respect of which such balance is outstanding shall be re-offered for sale at the next auction.

(8) Goods purchased at an auction shall be removed from the warehouse within three days, failing which the purchaser shall be liable to pay the warehouse rent and other charges with effect from the date of sale up to the date of removal:

Provided that where such goods are not removed from the warehouse by the date of the next public auction, they may be re-offered for sale thereat, and the original purchaser may claim a refund of the purchase price, less—

- (a) the non-refundable deposit paid under paragraph (7);
- (b) the rent and charges due in respect of the warehouse; and
- (c) the difference between the first and second sale prices, where the latter is lower than the original purchase price.

(9) The customs shall not be responsible for any damage which occurs to goods during their removal from the warehouse by the purchaser, or his servants or agents.

(10) Any goods remaining in the warehouse after sale under this regulation shall remain therein at the purchaser's risk.

[L.N. 120/1996, s. 9, L.N. 69/1998, s. 9.]

**276.** Deleted by L.N. 120/1996, s. 10.

## **277. Allowance in lieu of food to officers stationed on vessels**

Where, under section 170 of the Act, a master pays an allowance in lieu of providing food to any officer stationed on board a vessel, that allowance shall be in the sum of five hundred shillings for each period of twelve hours during which the officer is stationed on board the vessel.

[L.N. 208/1995, s. 18.]

## **278. Licensed vessels, aircraft and vehicles**

(1) Where any aircraft, vessel or vehicle is required to be licensed in accordance with section 228 of the Act, no such aircraft, vessel or vehicle shall, except with the written permission of the Commissioner and subject to such conditions as he may impose, be used for the conveyance of any goods subject to customs control, unless the aircraft, vessel or vehicle is licensed in accordance with these Regulations:

Provided that nothing in this paragraph shall apply to any aircraft, vessel or vehicle owned by the Government when used in the service of the Government.

(2) Application for a licence shall be made in writing to the Commissioner, and the licence shall be in Form C. 55.

(3) When the application for a licence has been approved, the applicant shall—

- (a) pay the licence fee of five thousand shillings per annum or fourteen thousand two hundred and fifty shillings triennially per aircraft or vehicle, or ten thousand shillings per annum or twenty-eight thousand five hundred shillings triennially per vessel of up to ten tons register, or one hundred thousand shillings per annum or two hundred and eighty-five thousand shillings triennially per vessel exceeding ten tons register;
- (b) furnish security in Form CB. 12 or a cash deposit, if required, in such sum as the Commissioner may require;
- (c) submit to the Commissioner, if he so requires, a tariff of the rates to be charged for the conveyance of goods.

(4) All licenses shall be renewable in the discretion of the Commissioner on payment of the licence fee prescribed in paragraph (3)(a).

---

[Subsidiary]

(5) Each vessel, aircraft or vehicle shall bear the distinguishing registration number allotted to it by the proper officer:

Provided that the number or name under which a vessel, vehicle or aircraft is registered in accordance with the provisions of any other written law may be deemed to be the number allotted to it for the purpose of these Regulations.

(6) No unlicensed vessel or aircraft shall go, or remain, alongside, or approach within fifty metres of, any aircraft or vessel, except with the permission of the proper officer and subject to such conditions as he may impose.

(7) Except with the written permission of the proper officer and subject to such conditions as he may impose, a licensed vessel fitted with hatches shall not be used or employed for the conveyance of any warehoused goods, goods under drawback, dutiable goods intended for transhipment, restricted goods, or such other goods as the Commissioner may determine, unless the hatches can be securely locked and sealed by the customs.

(8) Paragraphs (2) and (3) shall not apply in respect of vehicles licensed under regulation 96.

(9) Any person who contravenes this regulation shall be guilty of an offence.

[L.N. 252/1991, s. 15, L.N. 208/1995, s. 19, L.N. 66/2000, s. 14.]

## **279. Penalty**

Any person guilty of an offence under these Regulations for which no specific penalty is provided shall be liable to a fine not exceeding three hundred thousand shillings.

[L.N. 208/1995, s. 20, L.N. 91/2001, s. 12.]

## **280. Fees for services to the public**

The following services may be rendered, or certificates issued or given by the customs to the public for which the following fees shall be paid—

	KShs.
Certified copy of any document:	
for each 200 words or part thereof	100
Landing certificate:	
for each original bill of entry in which the goods are entered	100
Certificate of weight for each consignment (plus a weighing fee of cents 50 per package)	100
Amending inward report (destination, ownership, status)	500
Approving alterations in the marks, numbers or other particulars in any document submitted to the customs, other than an inward manifest:	20
for each alteration: Provided that the Commissioner may remit such fees entirely or on any alteration in excess of one on each document.	
Any other certificate issued or certification given to a document by the customs	100
Supplying information relating to trade .....	Such fee, if any, as the Commissioner may direct
Processing fees on a motor vehicles excluding motor-cycles imported free of duty under—	
(i) paragraphs (c) and (f) of section 138(2) of the Act .....	10,000

	KShs.
(ii) items 7, 8, 9, 10, 11, 12, 15, 18, 21, 26, 28, 30, 34 and 36 of Part A of Third Schedule to the Act .....	10,000
(ii) items 3 and 31 of Part B of the Third Schedule to the Act .....	10,000
[L.N. 252/1991, s. 16, L.N. 208/1995, s. 21, L.N. 99/1997, s. 15, L.N. 171/1997, s. 2, L.N. 69/1998, s. 10.]	

**281. Revocation**

The following regulations are revoked—

- (a) The East African Customs Regulations (E.A. Cap. 27, Sub. Leg.);
  - (b) The East African Excise Regulations (E.A. Cap. 27, Sub. Leg.);
  - (c) The East African Excise (Spirits) Regulations;
  - (d) The East African Transfer Traffic Regulations;
  - (e) The Local Industries (Refund of Customs Duties) Regulations (L.N. 159/1969).
- 

**FIRST SCHEDULE**

[L.N. 227/1984, s. 30, L.N. 228/1984, s. 2, L.N. 107/1985, s. 2, L.N. 236/1988, s. 2, L.N. 166/1989, s. 4, L.N. 234/1991, s. 2, L.N. 252/1991, s. 17, L.N. 146/1993, s. 8, L.N. 120/1996, s. 11, L.N. 287/1996, s. 5, L.N. 41/1997, s. 3, L.N. 99/1997, s. 16, L.N. 69/1998, s. 13, L.N. 6/1999, s. 23, L.N. 64/1999, s. 8, L.N. 66/2000, s. 15, L.N. 24/2001, s. 5, L.N. 25/2001, s. 2, L.N. 91/2001, s. 13, L.N. 91/2002, s. 12, L.N. 48/2004, s. 14, L.N. 172/2006, L.N. 85 of 2008, s. 33.]

**FORMS**

- C. 1 Overtime request.
- C. 2 Report inward/outward of vessels.
- C. 3 Parcels list.
- C. 4 General declaration—aircraft.
- C. 5 Cargo manifest—aircraft.
- C. 6 Declaration and advice of consumable stores on board vessels.
- C. 7 Declaration and advice of consumable stores on board aircraft.
- C. 8 Crew declaration Form.
- C. 9 Application to break bulk prior to making report and to unload goods prior to entry.
- C. 10 Application to amend inward report/outward manifest.
- C. 11 Cargo manifest—vehicles.
- C. 12 Application to proceed to a sufferance wharf or other unapproved place.
- C. 13 Landing certificate.
- C. 14 Provisional entry.
- C. 15 Import entry.
- C. 16 Bonded Warehouse Declaration.
- C. 17 Declaration of accompanied baggage.
- C. 18 Declaration of unaccompanied baggage.
- C. 19 Application for release of perishable or other goods prior to payment of duty.
- C. 20 Ex-warehouse for home use entry.
- C. 21 Ex-warehouse export entry.
- C. 22 Ex-warehouse removal entry.
- C. 23 Application to re-warehoused goods.

[Subsidiary]

FIRST SCHEDULE—*continued*

- C. 24 Request to re-pack warehoused goods.
- C. 25 Transfer of ownership of warehoused goods.
- C. 26 Application for licence of premises to be used as a bonded warehouse.
- C. 27 Licence for a private/general bonded warehouse.
- C. 28 Entry outwards of vessel.
- C. 29 Export/re-export entry.
- C. 30 Application to ship goods prior to entry.
- C. 31 Application to reload goods unloaded in error.
- C. 32 Application to ship stores.
- C. 33 Application to transfer stores of aircraft or vessel.
- C. 34 Transit entry (inward).
- C. 35 Transit entry (outward).
- C. 35A Road Transit Customs Declaration.
- C. 36 Application for refund of deposit or cancellation of bond in respect of goods entered in transit and subsequently re-exported or for refund of deposit or cancellation of bond given as security in accordance with Part XII of the Act.
- C. 37 Vehicle licence (transit goods).
- C. 38 Transhipment entry—foreign/coastwise.
- C. 39 Certificate of clearance.
- C. 40 Application for registration as a registered user.
- C. 41 Transire.
- C. 42 General transire.
- C. 43 Application to import goods for temporary use or purpose.
- C. 44 Temporary importation of vehicles and vehicle accessories
- C. 44A Temporary importation of road vehicles, from Uganda, Tanzania, Sudan, Somalia, Ethiopia or any country with which Kenya has bilateral agreement.
- C. 45 Export entry for drawback goods, including stores.
- C. 46 Drawback debenture.
- C. 47 Application for remission or refund on abandoned goods.
- C. 48 Application for rebate or refund on damaged/pillaged/destroyed goods.
- C. 49 Other refunds—miscellaneous.
- C. 50 Customs agent's licence.
- C. 50A Application for customs agent's licence.
- C. 51 Request for settlement of case under the provisions of section 214 of the Act.
- C. 52 Declaration of value.
- C. 53 Notice of seizure.
- C. 54 Application for payment of proceeds of sale of goods.
- C. 55 Aircraft/vessel/vehicle licence—other.
- C. 56 Imports for Exports application form.
- C. 57 Imports for Exports; Reconciliation Declaration.
- C. 58 Transfer of Imports for Exports.
- C. 59 Transfer of Imports for Exports.
- C. 60 Essential Goods Programme application form.
- C. 61 Import Declaration Form.
- CB. 1 Bond for delivery of perishable or other goods prior to payment of duty.
- CB. 2 Bond for removal of goods from one port or place to be examined and entered at another port or place.
- CB. 3 Bond for the warehousing of goods or removal of warehoused goods.

FIRST SCHEDULE—*continued*

- CB. 4 Bond for exportation.
- CB. 5 Bond for shipment of stores.
- CB. 6 General bond for the security of warehoused goods.
- CB. 7 Bond for goods to be shipped prior to entry.
- CB. 8 Transit bond.
- CB. 9 Transhipment bond.
- CB. 10 Bond for the re-exportation of imported goods delivered without payment of duty.
- CB. 11 Bond for customs agents.
- CB. 12 Bond for the conveyance of goods subject to customs control.
- CB. 13 Bonds for goods imported for use in the production of goods for export.
- CB. 16 Bond for the project goods imported and delivered without payments of duty.
- CB. 17 Bond for the conveyance of goods in transit.
- CB. 18 General bond for the security of goods in a transit shed/inland container depot.
- CPZ. 1 EPZ import entry.
- CPZ. 2 EPZ export entry.
- CPZ. 11 EPZ export entry.
- CPZ. 3 EPZ statement of monthly return of raw materials.
- MR. 2 EPZ statement of monthly returns of finished and semifinished goods.
- CPZB Bond for the removal of goods to/from export processing zone.
- CF. 1 Manufacture under bond import entry.
- CF. 2 Application for licence of premises to be used as a bonded factory.
- CF. 3 Licence for customs bonded factory.
- CF. 4 Manufacture under bond export entry.
- CF. 5 Manufacture under bond (port of entry) register.
- CF. 6 Machinery and raw materials register (import/local).
- CF. 7 Manufactured goods register.
- CF. 8 Waste and rejects register.
- CFB. 1 General bond for the security of warehoused goods or removed of manufactured goods and export under bond.
- E. 1 Application for an excise licence.
- E. 2 Licence to manufacture excisable goods.
- E. 3 Application for the transfer of an excise licence.
- E. 4 Brewing book.
- E. 5 Materials account – tobacco.
- E. 6 Materials and production account.
- E. 7 Excise account.
- E. 7A *Deleted by L.N. 85/2008.*
- E. 8 Authority for removal of excisable goods.
- E. 9 Declaration and claim for remission/refund/rebate.
- E. 10 Application for permission to keep or use a still.
- E. 11
- E. 12
- E. 13
- E. 14 } *[Deleted by L.N. 85/2008.]*
- E. 15
- E. 16
- E. 17

[Subsidiary]

## FIRST SCHEDULE—continued

- E. 18                      }
- E. 19                      Warehousing entry for spirits on which excise duty has been paid.
- E. 19A                    }
- E. 20                      }
- E. 20A                    [Deleted by L.N. 85/2008.]
- E. 21
- E. 22
- E. 23                      Claim for a refund of excise duty paid on goods other than spirits in error.
- E. 24                      }
- E. 25                      }
- E. 26                      [Deleted by L.N. 252/1991.]
- E. 27
- E. 8
- EBS                      Bond for protection of excise duties.
- EB. 2                     }
- EB. 3                     }
- EB. 4                      [Deleted by L.N. 85/2008.]
- EB. 5                     }
- EB. 6                     }
- ES. 2A                    Application for Excise Stamps.
- ES. 2B                    Application for Excise Stamps.
- ES. 2C                    Monthly Receipts and Usage of Excise Stamps.

REPUBLIC OF KENYA  
FORM C. 1

(r. 4)

CUSTOM AND EXCISE DEPARTMENT

## OVERTIME REQUEST

TO THE PROPER OFFICER,		Port .....	
		Date .....	
		No. ....	
Permission is requested to work overtime as below at .....			
We guarantee to pay the overtime charges.			
Date	From	To	<i>Nature and extent of work proposed and name of aircraft or vessel</i>
Approved: ..... (Rank) ..... Date and time		Signature ..... Address .....	
FOR CUSTOMS USE			
Staff on duty: .....		Proper Officer	

A4 Buff (210 mm x 297 mm)

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM C. 2 (rr. 10, 108 and 109)  
CUSTOMS AND EXCISE DEPARTMENT

## REPORT INWARD/OUTWARD OF VESSELS

<i>Name of vessel</i>	<i>Nationality and port of registry</i>	<i>Net registered tonnage</i>	<i>Number of crew</i>		<i>Name of master</i>	<i>Port or country whence arrived/destination</i>	<i>Rotation No.</i> .....
			<i>Officers</i>	<i>Seamen</i>			<i>Date</i> .....
<i>Agent's name</i>						<i>Port of</i> .....	
						<i>Total</i>	<i>CARGO MANIFEST</i>
<i>Bill of Lading No.</i>	<i>Marks Nos.</i>	<i>Number and description of packages</i>	<i>Description of goods</i>	<i>Measurement and/or weight on bill of lading</i>	<i>Consignee/Consignor</i>	<i>Destination</i>	<i>For Customs use</i>

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C.2—*continued*

I declare that the particulars in the inwards report of my vessel and her lading are true to the best of my knowledge and belief, that the inward manifest consists of ..... pages and that I have not broken bulk or delivered any goods out of the vessel since departure from .....	I declare that the outward manifest consisting of ..... pages contains a true account of all goods shipped and that the particulars of the vessel and the cargo are correct to the best of my knowledge and belief.	
..... <i>Master or Agent</i>	..... <i>Date of departure</i>	..... <i>Master or Agent</i>
Signed and declared this ..... day of ..... year ..... in my presence. .... A4 White (210 mm x 297 mm)		

**FIRST SCHEDULE—*continued***

FORM C. 3 (r. 10)

REPUBLIC OF KENYA

**CUSTOM AND EXCISE DEPARTMENT**

## PARCELS LIST

A4 White (297mm x 210 mm)

REPUBLIC OF KENYA

**FORM C. 4 (r. 11, 107 and 109)**

**GENERAL DECLARATION-AIRCRAFT**

(Outward/Inward)	
Owner or Operator	
Marks of Nationality and Registration .....	Flight No ..... Date .....
Departure from .....	Arrival at .....
<i>(Place and Country)</i>	<i>(Place and Country)</i>

[Subsidiary]

## FIRST SCHEDULE, Form C. 4—continued

FLIGHT ROUTING ("Place" column always to list origin, every en-route stop and destination)			
PLACE	TOTAL NUMBER OF CREW	NUMBER OF PASSENGERS ON THIS STAGE	CARGO
.....	.....	DEPARTURE PLACE: Embarking .....	.....
.....	.....	Through on same flight .....	
.....	.....	ARRIVAL PLACE: Disembarking .....	Cargo Manifests attached.
.....	.....	Through on same flight .....	
DECLARATION OF HEALTH Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight .....			FOR OFFICIAL USE ONLY
Any other conditions on board which may lead to the spread of disease .....			
Details of each disinfecting or sanitary treatment (place, date, time, method) during the flight. If no disinfecting has been carried out during the flight give details of most recent disinfecting .....			
<i>Sign if required</i> .....			
Crew member concerned			
I declare that all statements and particulars contained in this General Declaration, and in any supplementary forms required to be presented with this General Declaration are complete, exact and true to the best of my knowledge and that all through passengers will continue/have continued on this flight.			
Signature .....			
Authorized Agent or Pilot-in-Command			

A4 White (297mm × 210mm)

REPUBLIC OF KENYA

FORM C. 5 (rr. 11, 107, 108 and 109)

CUSTOM AND EXCISE DEPARTMENT

## CARGO MANIFEST—AIRCRAFT

Owner or Operator .....	Flight No .....	Date .....
Aircraft .....	(Registration marks and nationality)	
Point of Lading .....	Point of Unlading .....	
(Place and Country)		(Place and Country)

## FIRST SCHEDULE, Form C. 5—continued

Marks and numbers on packages	Number and type of packages	Nature of goods	Gross weight	For use by owner or operator only	For official use only

Prepared by ..... Page ..... of ..... pages.

A4 White (297 mm x 210 mm)

## FORM C. 6 (r. 13)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

## DECLARATION AND ADVICE OF CONSUMABLE STORES ON BOARD VESSELS

PORt OF .....	ROTATION No. ....					
	VESSEL .....					
<p>I certify that the particulars in column 2 below are true and correct statement of all the undermentioned consumable stores other than articles included in the crew declaration form on board the above vessel.</p> <p>The amount of import duty and sales tax on due on any such stores consumed on board (as stated in column 3 below) and on any deficiency which cannot be accounted for to the satisfaction of the proper officer of Customs will be paid by me/the agents.</p>						
ARTICLE (1)	Master's Declaration on Arrival (2)	FOR OFFICIAL USE ONLY				
		IN PORT		ADVICE ON SAILING		
	Stores Consumed ex. F.102 (3)	Total Issues to Crew (4)	Stores under Seal (5)	Sea Issue to Passengers (6)	Crew Stores under Seal (7)	
Cigarettes ..... No.	.....	.....	.....	.....	.....	
Cigars ..... No.	.....	.....	.....	.....	.....	
Tobacco Manufactures ..... Kg.	.....	.....	.....	.....	.....	
Playing Cards .. Pkt.	.....	.....	.....	.....	.....	
Ale, Beer, Stout	In Bottle l. In Bulk l.	.....	.....	.....	.....	
Ale Beer Stout	.....	.....	.....	.....	.....	
Brandy .. l.	.....	.....	.....	.....	.....	
Whisky .. l.	.....	.....	.....	.....	.....	
Rum .. l.	.....	.....	.....	.....	.....	

[Subsidiary]

## FIRST SCHEDULE, Form C. 6—continued

ARTICLE (1)	Master's Declaration on Arrival (2)	FOR OFFICIAL USE ONLY				
		IN PORT		ADVICE ON SAILING		
		Stores Consumed ex. F.102 (3)	Total Issues to Crew (4)	Stores under Seal (5)	Sea Issue to Passengers (6)	Crew Stores under Seal (7)
Gin .....	I.	.....	.....	.....	.....	.....
Spirits Other .....	I.	.....	.....	.....	.....	.....
Liqueurs .....	I.	.....	.....	.....	.....	.....
Sparkling Wines ... I.	.....	.....	.....	.....	.....	.....
Champagne .....	I.	.....	.....	.....	.....	.....
Single Wines .....	I.	.....	.....	.....	.....	.....
Bulk Wines .....	I.	.....	.....	.....	.....	.....
Vermouth .....	I.	.....	.....	.....	.....	.....
Perfumed Spirit .....	I.	.....	.....	.....	.....	.....
Cider .....	I.	.....	.....	.....	.....	.....
Other .....						

A5 White (210 mm x 148 mm)

		To: PROPER OFFICER, PORT OF. ....
Master	Date	The quantities and description of stores in columns (5), (6) and (7) above are correctly enumerated and those secured under seal are sealed with No. .... seal in the ....
Satisfied with Report of Stores		Next issue of stores      Spirits. etc. .... due on .....      Tobacco etc. ....
Proper Officer	Date	Proper Officer ..... Date .....

## FORM C. 7 (r. 13)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

## DECLARATION OF CONSUMABLE STORES ON BOARD AIRCRAFT

Registration No. ....	Flight No. ....				
The following is a true account of the undermentioned stores on board the above Aircraft at the time of arrival at ..... Airport.					
ARTICLE	Units of Packing	Quantity	ARTICLE	Unit of Packing	Quantity
Cigarettes .....	.....	.....	WINES: Red .....	.....	.....
Cigars .....	.....	.....	White .....	.....	.....

## FIRST SCHEDULE, Form C. 7—continued

ARTICLE	Units of Packing	Quantity	ARTICLE	Unit of Packing	Quantity
Tobacco .....	.....	.....	Sparkling .....	.....	.....
Beer .....	.....	.....	Champagne .....	.....	.....
Brandy .....	.....	.....	Vermouth .....	.....	.....
Registration No. ....			Flight No. ....		
The following is a true account of the undermentioned stores on board the above Aircraft at the time of arrival at ..... Airport.					
ARTICLE	Units of Packing	Quantity	ARTICLE	Unit of Packing	Quantity
Whisky .....	.....	.....	Other .....	.....	.....
Gin .....	.....	.....	.....	.....	.....
Rum .....	.....	.....	.....	.....	.....
Spirits, other .....	.....	.....	.....	.....	.....
Liqueurs	.....	.....	.....	.....	.....
Date of Arrival .....			Master		
Satisfied with Report of Stores .....			Proper Officer		
NEW STORES SHIPPED AND GENERAL REMARKS: ..... Proper Officer					

A4 white (210 mm x 297 mm)

## FORM C. 8 (r. 13)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

## CREW DECLARATION FORM

Aircraft/Vessel ..... Whence ..... Date of Arrival .....

**Notice to masters and officers and crews of aircraft/vessels regarding goods brought as their private property from outside Kenya**

1. This form must be completed in readiness to be handed over to the officer of Customs who first visits the aircraft/vessel. It must be signed by each member of the crew (including the master and officers), who must state opposite his signature the total quantity of dutiable articles in his possession including those which may have been handed in for sealing up on arrival. If he has nothing he must state "Nil".
2. All articles acquired abroad or during the voyage must be declared.
3. Any articles the property of any member of the crew found in the aircraft/vessel and not declared will be liable to forfeiture and the owner therefore will be liable to prosecution.
4. Members of a crew who remain on an aircraft/vessel during her stay in port may be allowed under certain conditions to retain in their possession for their own use on board small quantities of tobacco, spirits, and other dutiable goods. Such goods MUST NOT BE LANDED without the authority of an Officer of Customs.

[Subsidiary]

## FIRST SCHEDULE, Form C. 8—continued

To the Customs, Port of ..... We the undersigned, master, officers and members of the crew of the ..... from ..... declare that we have in our possession, respectively, as our private property, the quantities of goods, AND NO MORE placed opposite and we severally undertake that none of the goods shall be landed without authority of the proper officer.						
<i>Signature (if any member of the crew is unable to sign his name his mark should be witnessed by a responsible officer of the aircraft/vessel)</i>	Tobacco	Cigars	Cigarettes	Spirits	Quantity or Number and Description of other Goods	For Official use only
	grms.	No.	No.	litres		
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						

## FIRST SCHEDULE, Form C. 8—continued

<i>Signature (if any member of the crew is unable to sign his name his mark should be witnessed by a responsible officer of the aircraft/vessel)</i>	<i>Tobacco</i>	<i>Cigars</i>	<i>Cigarettes</i>	<i>Spirits</i>	<i>Quantity or Number and Description of other Goods</i>	<i>For Official use only</i>
	<i>grms.</i>	<i>No.</i>	<i>No.</i>	<i>litres</i>		
29.						
30.						
31.						
32.						
33.						
34.						
35.						
36.						
37.						
38.						
39.						
40.						
41.						
42.						
43.						
44.						
45.						
46.						

I certify that the foregoing form(s) (numbered ) contain(s) the names of all the officers and crew of this aircraft/vessel and to the best of my knowledge and belief give(s) details of all the goods other than the duly reported surplus stores, brought to this country as their private effects.

When more than one form is required they should be fastened together and numbered consecutively; and the master's certificate need only be given on the last.

Date .....

Master

A3 White (297 mm x 420 mm)

[Subsidiary]

FIRST SCHEDULE—*continued*

## FORM C. 9 (r. 20)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

APPLICATION TO BREAK BULK PRIOR TO MAKING REPORT AND TO UNLOAD  
GOODS PRIOR TO ENTRY

No. ....	
To The Proper Officer,	DATE .....
AIRCRAFT/VESSEL ..... FROM .....	
I request permission to— *(a) break bulk prior to making report of my aircraft or vessel; *(b) unload the cargo of my aircraft/vessel before such cargo has been entered.	
*Delete whichever is inapplicable.	
Authorized— ..... <i>Master or Agent</i>	
 <i>Proper Officer</i> <i>Date</i> .....	
NOTE: Permission to break bulk prior to making report is not necessary in the case of a vessel of two hundred and fifty tons register or more.	

A 5 White (210 mm x 148 mm)

## FORM C. 10 (r. 24 and 108)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

## APPLICATION TO AMEND \*INWARD REPORT/OUTWARD MANIFEST

*Aircraft/Vessel .....	Rotation No. ....								
Bill of lading/airway bill No. ....	Port of .....								
Date ..... , 20 .....	Date ..... , 20 .....								
*Consignee Consignor									
Permission is requested to amend the *Inward Report/Outward Manifest of the above *aircraft/vessel, as under:									
<table border="1"> <thead> <tr> <th><i>Item to amend</i></th> <th><i>To read</i></th> </tr> </thead> <tbody> <tr> <td>1. ....</td> <td>.....</td> </tr> <tr> <td>2. ....</td> <td>.....</td> </tr> <tr> <td>3. ....</td> <td>.....</td> </tr> </tbody> </table>		<i>Item to amend</i>	<i>To read</i>	1. ....	.....	2. ....	.....	3. ....	.....
<i>Item to amend</i>	<i>To read</i>								
1. ....	.....								
2. ....	.....								
3. ....	.....								
Total no. of packages	[ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ]								
	Package type code [ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ] .....								

## FIRST SCHEDULE, Form C. 10—continued

Marks and Numbers	Description of goods in words	B/L or A.W. Bill	Weight kg.	Cube m <sup>3</sup>
Master or Agent Signature .....		Amendment *accepted/not accepted		
Date ..... 20 .....		Proper Officer		
* Delete whichever is inapplicable.				

A4 White (210 mm x 297 mm)

## FORM C. 11 (r. 27)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

## CARGO MANIFEST – VEHICLES

INWARD OUTWARD REPORT		No. .... Port of .....	Date
To the Proper Officer .....			
Whence arrived .....		Date of arrival departure .....	
Destination .....			
Registration mark and number of vehicle .....			
Name and address of owner .....			
Marks and numbers	Consignor/Consignee	Weight Kg.	
Description of goods		Number of Packages	

[Subsidiary]

## FIRST SCHEDULE, Form C. 11—continued

I declare that the particulars contained in this report are true to the best of my knowledge and belief.

.....  
*Signature of owner or driver*

Signed and declared this ..... day of ..... Year .....  
in my presence.

.....  
*Proper Officer*

A 4 White (297 mm X 210 mm)

## FORM C. 12 (r. 28, 82, 113)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

## APPLICATION TO PROCEED TO A SUFFERANCE WHARF OR OTHER

## UNAPPROVED PLACE

To the Proper Officer,	No. .... Port of .....
Permission is requested for the aircraft/vessel ..... to proceed to ..... at ..... a.m./p.m. on the ..... day of ..... year ....., for the purpose of loading/unloading cargo.	
I undertake to pay all expenses incurred including tallying, escorting and watching the said aircraft/vessel, its stores and cargo.	
Date ..... , 20 .....	
<i>Master or Agent</i>	
The above application is granted subject to the observance of the following conditions in addition to those provided in the Customs laws— ..... ..... ..... .....	
	..... <i>Proper Officer</i>
..... <i>Date</i>	

A4 White (210 mm x 297 mm)

FIRST SCHEDULE—*continued*

FORM C. 13 (r. 36)

REPUBLIC OF KENYA

CUSTOM AND EXCISE DEPARTMENT

## LANDING CERTIFICATE

Port of		This is to certify that the under-mentioned goods were landed at this port.		
Vessel/Aircraft	Date of Report	Proper Officer	Date	
Marks and Numbers	Number and description of packages	Description of goods	Weight or quantity	Observations

A5 White (210 mm X 148 mm)

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 14 (r. 37)  
CUSTOMS AND EXCISE DEPARTMENT

## PROVISIONAL ENTRY

1. Importer's Name, Address.	Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Entry No.
		4. K.A. Release Order No.	
7. Supplier's Name, Address.		5. Manifest Endorsed Page No. ..... Date .....	6. Import Licence/Permit No.
		.....	
8. Clearing Agent's Name, Address Authorized Name.....		Signature	
		9. F.E.A.L. No.	10. Country of Origin
13. Means of Removal from Port	14. K.A. Date of Advice	11. Country Whence Consigned (if different)	12. Exchange Rate
17. Rotation Number	18. Date of Report	15. I/We .....	16. Customs Value Shillings F.O.B. .... Other Charges .....
19. Vessel/Aircraft/Vehicle/Rail	20. Port of Loading	..... declare that I/we have not received sufficient invoice, bill of lading or other advice from which the quality, quantity or value of the goods can be ascertained. .....	Freight ..... Insurance ..... C.I.F. Value.....
21. Port of Discharge	22. Port Account No.	Owner/Agent	
		23. Weight Kg.	24. Cubic M <sup>3</sup>

**FIRST SCHEDULE, FORM C.14—continued**

25. Marks and Nos.	26. S.I.T.C. No.	27. Tariff No.	28. Description of Goods			29. Net Quantity (State Units)			
30. Total No. and kinds of packages in words.									
31. Customs Value Sh./cts.	32. Import Duty Rate	33. Import Duty Shillings/ Cts.	34. Excise	35. Excise Value Sh./Cts.	36. Excise Duty Shillings/ Cts.	37. VAT Rate	38. VAT Value Shillings/ Cts.	39. VAT Shillings/Cts.	
40. Total Value Sh./Cts.		41. Total Import Duty Sh.		42. Total Excise Value Sh./Cts.	43. Total Excise Duty Sh.	44. Total VAT Value Sh./Cts.	45. Total VAT Sh./		
46. General Exemption 3rd Schedule Part .....		47. Remission Order No. ....		48. ....		Total Import Duty, Excise and VAT			

*Customs and Excise*

[Subsidiary]

## FIRST SCHEDULE, FORM C.14—continued

50. Cheque/Cash No. ....	51. Checked against cash abstract and found duly entered.		53. I/We .....
..... Sh. .... Received for payment of Import Duty, Excise and VAT	FOLIO ..... INDEX No. .....		..... the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all particulars given are true.
Cashier	Date	Signature	Proper Officer Signature Date

A4 Blue (210 X 297 mm)

FIRST SCHEDULE—*continued*

FORM C. 14

(Reverse Side)

## NOTE

The value to be declared in the case of imported goods, whether or not liable to duty, is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

---

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 15 (r. 37)  
CUSTOMS AND EXCISE DEPARTMENT

## IMPORT ENTRY

1. Importer's Name, Address.		Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Entry No.
			4. K.A. Release Order No.	
7. Supplier's Name, Address.			5. Manifest Endorsed Page No. ..... Date .....	6. Import Licence/Permit No. .....
8. Clearing Agent's Name, Address Authorized Name		Ref. No.	Signature	10. Country of Origin
13. Means of Removal from Port	14. K.A. Date of Advice		9. F.E.A.L. No.	12. Exchange Rate
17. Rotation Number	18. Date of Report		11. Country Whence Consigned (if different)	16. Customs Value Shillings
19. Vessel/Aircraft/Vehicle/Rail	20. Port of Loading		15. Value Slip No. Basis of Customs Value	F.O.B. .... Other Charges ..... Freight ..... Insurance .....
21. Port of Discharge	22. Port Account No.		C. 52. CHECKED	C.I.F. Value .....
			23. Weight Kg.	24. Cubic M <sup>3</sup>

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE, FORM C. 15—continued

25. Marks and Nos.	26. S.I.T.C. No.	27. Tariff No.	28. Description of Goods			29. Net Quantity (State Units)		
30. Total No. and kinds of packages in words.								
31. Customs Value Sh./Cts.	32. Import Duty Rate	33. Import Duty Shillings/Cts.	34. Excise	35. Excise Value Sh./Cts.	36. Excise Duty Shillings/Cts.	37. VAT Rate	38. VAT Value Shillings/Cts.	39. VAT Shillings/Cts.
40. Total Value Sh./cts.	41. Total Import Duty Sh.	42. Total Excise Value Sh./Cts.	43. Total Excise Duty Sh.	44. Total VAT Value Sh./cts.	45. Total VAT Sh./cts			
46. General Exemption 3rd Schedule Part		47. Remission Order No.		48.		49. Total Import Duty, Excise and VAT		
50. Cheque/Cash		51. Checked against cash abstract and found duly entered.				52. I/We .....		
No. ....	Shs. ....	FOLIO .....	Folio S.T. INDEX No. ....				the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all particulars given are true.	
Received for payment of Import Duty, Excise and VAT		.....		Proper Officer		.....	Signature	Date
Cashier	Date	Signature						

---

[Subsidiary]FIRST SCHEDULE—*continued***FORM C. 15***(Reverse Side)*

## NOTE

The value to be declared in the case of imported goods, whether or not liable to duty, is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

---

## FIRST SCHEDULE, FORM C. 16—continued

REPUBLIC OF KENYA

FORM C. 16 (r. 37)  
CUSTOMS AND EXCISE DEPARTMENT

## WAREHOUSING ENTRY

1. Importer's Name. Address.	Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Entry No.
		4. K.A. Release Order No.	
7. Supplier's Name. Address.		5. Manifest Endorsed Page No. ..... Date .....	6. Import Licence/Permit No.
8. Clearing Agent's Name. Authorized Name .....	Address	Ref. No.	<i>Signature</i>
13. Means of Removal from Port	14. K.A. Date of Advice	9. F.E.A.L. No.	10. Country of Origin
17. Rotation Number	18. Date of Report	11. Country Whence Consigned (if different)	12. Exchange Rate
19. Vessel/Aircraft/Vehicle/Rail	20. Port of Loading	15. Value Slip No.	16. Customs Value Shillings F.O.B. ..... Other Charges ..... Freight ..... Insurance .....
21. Port of Discharge	22. Port Account No.	C. 52. Checked	C.I.F. Value ..... 23. Weight Kg.
			24. Cubic M <sup>3</sup>

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 16—*continued*

25. Marks and Nos.	26. S.I.T.C. No.	27. Tariff No.	28. Description of Goods				29. Net Quantity (State Units)
30. Total No. and kinds of packages in words.							
31. Customs Value Sh./Cts.	32. Import Duty Rate	33. Import Duty Shillings/ Cts.	34. Excise Rate	35. Excise Value Sh./Cts.	36. Excise Duty Shillings/ Cts.	37. VAT Rate	38. VAT Value Shillings/ Cts.
40. Total Value Sh./Cts.	41. Total Import Duty Sh.	42. Total Excise Value Sh./Cts.	43. Total Excise Duty Sh.	44. Total VAT Value Sh./Cts.	45. Total VAT Sh.		

FIRST SCHEDULE, FORM C. 16—*continued*

46. To Collector of Customs and Excise		47.	48. Total Bond
at  W/H No.		Proper Officer	52. I/We .....
49. Bond in Force	50. Register Book		the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all particulars given are true.
51. General Bond No.	Folio		.....
			<i>Signature</i> <i>Date</i>

A4 Yellow (210 X 297 mm)

[Subsidiary]

FIRST SCHEDULE—*continued*

FORM C. 16

(Reverse Side)

## BONDED WAREHOUSE DECLARATION

I/we.....  
 agreed to accept the goods detailed on this entry into Bonded warehouse No. ....  
 ..... at ..... as per general Warehousing Bond  
 No. ....

Signed

Date .....

Name of licensed  
Bonded Warehouse Owner .....

## NOTE

The value to be declared in the case of imported goods, whether or not liable to duty, is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

REPUBLIC OF KENYA

(r. 45)

FORM C. 17

CUSTOM AND EXCISE DEPARTMENT

## DECLARATION OF ACCOMPANIED BAGGAGE

## WARNINGS

1. Any person who makes or causes to be made any declaration relating to the Customs which is false or incorrect in any particular is liable to a fine, or imprisonment, or both, and the goods to which the declaration relates may be forfeited.
2. Duty shall be payable, at the rate in force at the time of disposal, on any goods exempted from duty as baggage which may be disposed of by the passenger in Kenya within two years of the date of importation. Failure to pay duty in this circumstance renders the importer liable to a fine and the goods liable to forfeiture.
3. The whole of the baggage and the articles contained therein or carried on the person must be declared.

## DECLARATION

I hereby declare that the particulars entered in the Schedule overleaf are a true and correct statement of my baggage and of the articles contained therein and of the articles carried by me and that, except where otherwise stated the articles are intended solely for my personal or household use in Kenya and have been in my use and possession as stated in the Schedule.

I further declare that—

- \*(i) I am entering Kenya for the *bona fide* purpose of changing my residence from a place outside Kenya to a place within Kenya. My former place of residence was .....
- ..... and my intended place of residence is .....
- \*(ii) I am making a temporary visit to Kenya and expect to depart on (date) .....
- .....
- \*(iii) I am a resident of Kenya returning from a visit to (place) .....
- .....

## FIRST SCHEDULE, Form C17—continued

Full Name of Declarant .....  
 (Block Letters)

Address in Kenya .....  
 Date of Arrival ..... \*Ship/Aircraft/Road Vehicle  
 (Name of ship, flight number, vehicle number) .....

*Signature of Declarant* ..... *Date* .....  
 The Declarant signed his name in my presence—

*Signature of Witnessing Officer* .....  
 Official Address of Witness .....

\*Delete and initial where inappropriate.

## SCHEDULE

The baggage consists of ..... packages  
 (insert number of packages)

No. or Quantity and Description of Articles Including Any Identifying Particulars	Where and When Obtained by the Declarant	Cost or Estimated Value	For Official Use

A4 White (210mm x 297 mm).

REPUBLIC OF KENYA  
 FORM C. 18

(r. 49)

CUSTOM AND EXCISE DEPARTMENT

## DECLARATION OF UNACCOMPANIED BAGGAGE

1. Importer (Full Name). Passport No.  Address in Kenya	2. Released Order No.	3. Customs No.
5. I appoint .....  to act as my Agent for clearing my baggage through Customs and I have sent them all the necessary keys.	4. I Declare that I arrived in Kenya on (date) for the purpose of: (i) <i>bona fide</i> changing my residence from a place outside to a place within Kenya. My former place of residence was full time and my new place of residence is ..... (ii) Making a temporary visit to Kenya and I expect to depart on (date) ..... (iii) returning to Kenya where I am normally resident from a visit to (place) .....	

[Subsidiary]

FIRST SCHEDULE, Form C18—*continued*

6. Flight No./Vessel	7. No. of Packages	*Delete two clauses.	
8. Port of Arrival	9. Date of Arrival		
10. No. or quantity and description of articles including any identifying particulars.	11. Where and when obtained by the declarant.	12. Cost or Estimated value.	13. For Use Official
14. Except where otherwise stated, the articles are intended solely for my personal or household use in Kenya and have been in use or possession		15. I declare the above particulars are true.  ..... <i>Signed</i> ..... <i>Date</i>	

A4 White (210 mm x 297 mm)

(Reverse Side)

DECLARATION OF ARTICLES IMPORTED AS  
UNACCOMPANIED BAGGAGE WARNINGS

1. Any person who makes or causes to be made any declaration relating to the Customs which is false or incorrect in any particular is liable to a fine, or imprisonment, or both and the goods to which the declaration relates may be forfeited.
2. Duty shall be payable, at the rate in force at the time of disposal, on any goods exempted from the duty as baggage which may be disposed of by the passenger in Kenya within two years of the date of importation. Failure to pay duty in this circumstance renders the importer liable to a fine and the goods liable to forfeiture.
3. The whole of the unaccompanied baggage and the articles contained therein must be declared.

## NOTES

1. The owner of any unaccompanied baggage must make an accurate and legible declaration overleaf of the whole of the unaccompanied baggage and the articles contained therein. Declarations which are incomplete or bear remarks such as "Subject to examination" will not be accepted. The production of relevant invoices and packing lists will facilitate clearance.

FIRST SCHEDULE, Form C18—*continued*

2. Wearing apparel, used personal effects and used household effects may be generally declared as such provided they are neither prohibited or restricted goods (see below), but all new or unused personal or household effects must be specifically declared.

"Used personal effects" are normally regarded as used portable articles in his baggage or on his person which he might reasonably be expected to carry with him for his own regular and private use.

All other goods must be specifically declared. The following lists, which are not exhaustive, indicate which are liable to duty or restricted imports.

## DUTIABLE GOODS

Alcoholic beverages of all kinds, bicycles; cine and still projectors; fabrics in the piece; gramophones, gramophone records; motor vehicles; new musical instruments; new household effects, perfumed spirits; presents or goods obtained for other persons; provisions; sound recording machines; tobacco including snuff in any form (e.g. pipe tobacco, cigarettes, cigar, cheroots); toilet preparations; trade goods of any description; wireless and television apparatus.

Certain concessions exist under which goods may be imported without payment of duty, but such goods must be declared.

## PROHIBITED OR RESTRICTED GOODS

Animals (live); animal trophies; arms and ammunition; articles marked with the Kenya arms; birds and birds' eggs; beeswax; condensed milk; currency notes and securities; dangerous drugs; explosives; false money; fish (live); gambling machines (mechanical); hides and skins; insects; indecent literature, prints, books and articles; ivory, rhino horn and hippo teeth; matches made with white phosphorus; plants, seeds, seedlings, bulbs, etc.; postal franking machines; poisons; rat virus; seine fishing nets; seditious publications; sex publications; traps for animals; toy pistols, rifles and airguns; unwrought precious metals and precious stones.

A number of other classes of goods not normally imported in passengers' baggage are also subject to import restriction and any question of doubt should be referred to the proper customs officer.

3. There are certain concessions granted to bona fide tourists and temporary visitors to Kenya and to persons bona fide changing their residence to Kenya on the first arrival, details of which may be obtained from a Customs House.

4. The owner of unaccompanied baggage declared hereon may authorize an agent to sign the declaration on his behalf, but such written authorization must be produced with the declaration; the notice of appointment of an agent to clear the baggage given on this form is NOT sufficient authority for the agent to sign the declaration. The Customs and Excise Department does NOT act as agents for passengers. The responsibility for opening packages for Customs examination and for re-packing lies with the passenger or his agent who should, therefore, be provided with any keys required.

5. Any claim that goods are not liable to duty on the grounds of previous importation must be supported by a re-importation certificate.

[Subsidiary]

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM C. 19 (r. 50)  
CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION FOR RELEASE OF PERISHABLE OR OTHER GOODS PRIOR TO PAYMENT OF DUTY

1. Importer's Name, Address.		2. Bill of Lading/Airway Bill No. K.A. Release Order No.	3. Customs Number
			4. TO THE PROPER OFFICER,  I request permission to remove prior to entry and payment of duty the under-mentioned goods.
6. Clearing Agent's Name, Address.  Authorized Name.		5. Import Licence Permit No. .... Date .....	
8. Means of Removal from Port.	9. K.A. Date of Advice	7. F.E.A.L.  Importer or Agent ..... Date .....	
10. Rotation Number	11. Date of Report		
12. Vessel/Aircraft/Vehicle/Rail		13. Value Shillings  Customs	
14. Port of Discharge	15. Port Account No.		

**FIRST SCHEDULE, FORM C. 19—continued**

16. Marks and No's.	17. Total No. and kinds of packages in words			
	18. Description of goods		19. Weight Kg. ..... ..... .....	
		20. Cube M <sup>3</sup> ..... ..... .....		
21. RELEASE APPROVED  Bond No. ..... Deposit Collected on P.C.C. ..... Receipt No. ..... ..... .....		22. Checked against daily cash abstract and found duly entered.  FOLIO ..... INDEX NO. ..... ..... .....	23. Proper Officer ..... ..... .....	24. Total Bond/Deposit.  25. RELEASED ..... ..... ..... ..... .....
Cashier	Date	Signature		Signature and Official date stamp of Releasing Officer

A4 White (210 mm X 297 mm)

[Subsidiary]

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM C. 20 (r. 84)  
CUSTOMS AND EXCISE DEPARTMENT

## EX-WAREHOUSE FOR HOME USE ENTRY

1. Importer's Name, Address		Code No.	2. Customs Entry No.	
4. Clearing Agent's Name, Address		Ref. No.	3. WAREHOUSE DETAILS	
			Entry No. and Date .....	
			Warehouse No. ....	
			Date Warehoused .....	
			by .....	
			Register Reference.	
..... Authorized Name			5. Exchange Rate	
6. For Customs Use			7. Country of Origin	
8. Marks and Nos.	9. S.I.T.C. No.	10. Tariff No.	11. Description of goods	12. Net Quantity (State Units)
13. Total No. and kinds of packages in words.				

## FIRST SCHEDULE, FORM C. 20—continued

14. Customs Value Sh./Cts	15. Import Duty Rate	Import Duty Shillings/Cts	17. Excise Rate	18. Excise Value Shillings/Cts.	19. Excise Duty Shillings/Cts.	20. VAT Rate	21. VAT Value Shillings/cts.	22. VAT Sh./Cts.
23. Total Value Sh./Cts.	24. Total Sh.	Import Duty	25. Total Excise Value Sh./Cts.	26. Total Excise Duty Sh.	27. Total VAT Sh./Cts.	Value	28. Total VAT Sh.	
29. General Exemption Part		3rd Schedule	30. Remission Order No.	31.	32. Total Import Duty, Excise and VAT			
33. Cheque/Cash			34. Checked against cash abstract and found duly entered.		35. I/We the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all particulars given are true.			
No. ....	Sh. ....		FOLIO .....	Proper Officer	Signature	Date		
Received for payment of Import Duty, Excise Duty and VAT			FOLIO S.T. ....					
.....	.....		INDEX No. .....					
Cashier	Date	Signature						

A4 Blue (210 mm x 297 mm)

---

[Subsidiary]FIRST SCHEDULE—*continued*

FORM C. 20

(Reverse Side)

## NOTE

The value to be declared in the case of imported goods, whether or not liable to duty, is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

---

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM C. 21 (r. 64)  
CUSTOMS AND EXCISE DEPARTMENT

## EX WAREHOUSE EXPORT ENTRY

1. Exporter's Name. Address. Exporter's bank	Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Entry Number
5. Consignee's Name. Address.		4. Rotation Number (Customs only)	
8. Notify Address		6. Invoice No.	
11. Clearing Agent		7. CD3 No.	
12. Date of departure		9. Country of Origin	10. Destination of goods
13. Vessel/Aircraft/Vehicle/Rail	14. Port of Loading	15. Export Certificate No.	16. Export Licence No. Date
17. Port of Discharge			18. Conditions of sale
19. Marks and No's.	20. Total No. and kinds of packages in words .....		
	21. Description of goods		22. Weight Kg.
24. STATISTICAL CODE	25. Tariff No.	26. Net Qty (State Unit)	27. F.O.B. Value Shillings/cts.
			28. WAREHOUSE DETAILS ..... Entry No. Warehouse No.

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE, FORM C. 21—continued

			29. Total F.O.B.	Date Warehoused ..... By Register Reference
30. Bond in Force	31. Register Book	Folio	32.	33. I/W/C ..... the owners (or agents duly authorised by the owners) of the goods specified in this entry, declare that all the particulars given are true. Authorized Signature. Date
34. Book Folio			Proper Officer	

A4 White Red Ink—(210 mm X 297 mm)

(Reverse Side)

35.	Railwagon Aircraft Vessel Vehicle No. ....	as entered ... Packages
SHIPPED IN		
Satisfied Correct/Short Shipment		
Date ..... Proper Officer		

**FIRST SCHEDULE, FORM C. 21—continued**

36. Received .....	Packages on .....	37. Examined on Board Aircraft/Vessel/Vehicle/Rail .....
Board Aircraft/Vessel/Vehicle/Rail .....	.....	..... At .....
		..... The ..... Packages as entered
<i>Date</i> .....	<i>Master</i> .....	<i>Officer</i> .....
		<i>Date and Time</i> .....

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM C. 22

(r. 64)

CUSTOMS AND EXCISE DEPARTMENT

## EX-WAREHOUSE REMOVAL ENTRY

1. Owner's Name. Address.		2. Customs Entry Number	
		PRESENT WAREHOUSE DETAILS	
		3. Entry No.	
		Warehoused	
		Warehoused No.	
		Date	
		Warehoused	
		At	
		Register	
		Reference	
4. Removal Clearing Agent's Name. Address.			
5. Marks and Nos.		6. Total No. and kinds of packages in words .....	
		7. Description of goods	
8. Statistical Code	9. Net Qty (State Unit)	10. Customs Value Shillings/cts.	
11. To Collector of Customs at New W/H No.		12. Total Value	
13. Bond in Force	Register		14. I/We ....., the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all the particulars given are true.  Authorized
	Book	Folio	
15. General Bond No.		Proper Officer	 Signature      Date
A4 Pink (210 mm x 297 mm)			

(Reverse Side)

## BONDED WAREHOUSE DECLARATION

I/We .....	agree to accept the goods detailed on this entry into Bonded Warehouse No. .... at ..... as per General Warehousing Bond No. ....
Signed .....	Date .....
Name of licensee .....	
Bonded Warehouse Owner .....	

REPUBLIC OF KENYA

FORM C. 23

(r. 64)

CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION TO RE-WAREHOUSE GOODS

To The Proper Officer,	Customs No. ....
	Original Warehouse Entry No. .... Date .....

Permission is requested to re-warehouse the under mentioned goods in .....

Warehouse No. ....

Date .....

Owner or Agent

Ware-house Register No. and page	Date of ware housing	Number and description of the packages and description of the goods	Quantity or weight	Value	Re-warehousing account		
					Package No.	Deficiencies	
						Allowed	Not allowed
				Sh. cts.			

Examined for re-warehousing as per endorsement.

Date ....., 20.....

Officer

[Subsidiary]

## FIRST SCHEDULE, Form C23—continued

Application approved.	
Date .....	20..... <i>Proper Officer</i>
Re-warehoused accordingly.	
Register No. ....	
Folio No. ....	
Date .....	<i>Proper Officer</i>

A4 White (297 mm × 210 mm)

REPUBLIC OF KENYA

FORM C. 24

(r. 67)

CUSTOMS AND EXCISE DEPARTMENT

## REQUEST TO REPACK WAREHOUSED GOODS

The Proper Officer,		Port of .....			
		Date .....			
Permission is requested to repack the under-mentioned goods deposited in ..... warehouse situated at .....					
PARTICULARS OF WAREHOUSING					
Warehouse Register		Importing aircraft/vessel	Rotation No.	Entry No. and date	Date of warehousing
Number	Page				
GOODS TO BE REPACKED					
PACKAGES		Description of goods	How to be repacked		
Marks and numbers	Number and description				
..... <i>Owner</i>					

**FIRST SCHEDULE—*continued***

Permission to repack granted subject to the following conditions:		
<p>..... ..... .....</p>		
Date .....	, 20 .....	<i>Proper Officer</i>
Repacked under supervision.		Satisfied.
Date .....	, 20 .....	<i>Officer</i>
I certify that the original transaction recorded in Warehousing Register No. .... page ..... has been closed and a new account opened in Register No. ....		
page .....	<i>Officer</i>	

A4 white (297 mm × 210 mm)

**REPUBLIC OF KENYA  
FORM C. 25**

(r. 68)

**CUSTOMS AND EXCISE DEPARTMENT**

## TRANSFER OF OWNERSHIP OF WAREHOUSED GOODS

To The Proper Officer,	Port of .....	
	Date .....	
<p>Please note that I have this day transferred the under mentioned goods which are deposited in Bonded Warehouse No. ....</p> <p>to ..... of .....</p> <p>.....</p> <p>.....</p> <p style="text-align: right;"><i>Owner or Agent duly authorized by the Owner</i></p>		
WAREHOUSE DETAILS	QUANTITY	DESCRIPTION OF GOODS
Entry No.		
Date Warehoused		
By		
Register Reference		

[Subsidiary]

## FIRST SCHEDULE, Form C25—continued

CERTIFICATE OF ACCEPTANCE	
I, .....	of .....
hereby certify	
that as from this date I am the owner of the above-mentioned goods and I undertake to pay when called upon to do so, all duties rents and charges due and accruing thereon.	
Date .....	<i>Transferee or Agent duly authorized by the Transferee</i>
Noted in Warehouse Register No. ....	Page .....
Date .....	<i>Officer</i>

A4 White (210mm × 297 mm)

REPUBLIC OF KENYA  
FORM C. 26

(r. 72)

CUSTOMS AND EXCISE DEPARTMENT

APPLICATION FOR LICENCE OF PREMISES TO BE USED AS A BONDED  
WAREHOUSE

## PART I

1. Name of applicant .....  
Registered address .....
2. State whether your business is a sole proprietorship, a partnership or a limited company .....
3. Names, occupation and nationalities of directors/partners:  
.....  
.....  
.....
4. Names and nationalities of shareholders and per centage of shares held (or of partners and their per centage share in the company): .....  
.....  
.....
5. State any other business currently being run by your partnership/company (State Registered name and address):  
.....  
.....  
.....
6. State whether new application or renewal .....
7. If renewal, state when the first licence was issued .....
8. Previous licence reference .....

**FIRST SCHEDULE, Form C26—continued**

9. (a) Are you conversant with the Customs procedures relating to receipt and delivery of goods to and from bonded warehouses, and operations in bonded warehouses? YES/NO .....

.....  
 (b) If yes, give name of your employee/s who will be stationed in the proposed bonded warehouse stating the period of experience gained .....

.....  
 (c) If no, what steps do you intend to take to acquire the necessary know-how in Customs procedures relating to bonded warehouses .....

10. Name of Bankers .....

11. Authorized share capital of the company KSh. ....

12. Paid-up capital .....

13. Names, positions and nationality of your employees stationed in the proposed bonded warehouse .....

14. Have you ever had to appeal to be licensed? YES/NO .....

15. Whether warehouse for general or private use .....

16. The estimated amount of Import Duty and Sales Tax chargeable on goods likely to be warehoused at any one time KSh. ....

17. Name of proposed securities .....

18. PARTICULARS OF PREMISES

(a) Whether a room or rooms or an entire building .....

(b) Where situated .....

(c) How bounded .....

(d) Of what material built .....

(e) Dimensions .....

**REPUBLIC OF KENYA**

(r. 96B)

**FORM C. 26A**

**CUSTOMS AND EXCISE DEPARTMENT**

**APPLICATION FOR LICENCE/RENEWAL OF LICENCE FOR USE OF PREMISES AS A  
TRANSIT GODOWN**

**PART I**

1. Name of applicant .....

Registered Address .....

2. State whether your business is a sole proprietorship, a partnership or a limited liability company .....

[Subsidiary]

**FIRST SCHEDULE, Form C26A—continued**

3. Names, occupation and nationalities of directors/partners: .....
- .....  
.....  
.....
4. Names and nationalities of shareholders and per centage of shares held (or of partners and their per centage share in the company) .....
- .....
5. State any other business currently run by your partnership/company (Registered name and address) .....
- .....
6. State whether new application or renewal .....
- .....
7. If renewal, state when the first licence was issued .....
- .....
8. Previous licence reference .....
- .....
9. (a) Are you conversant with the Customs procedures relating to receipt and delivery of goods to and from transit godowns, and operations in transit godowns—  
YES/NO .....
- .....
- (b) If 'yes', give name of your employee/s who will be stationed in the proposed transit godown stating the period of experience gained .....
- .....
- (c) If 'no', what steps do you intend to take to acquire the necessary know-how in Customs procedures relating to transit godowns .....
- .....
10. Name of Bankers .....
11. Authorised share capital of the company KSh. .....
12. Paid-up share capital .....
13. Names, positions and nationality of your employees stationed in the proposed transit godown .....
- .....  
.....  
.....
14. Have you ever had to appeal to be licensed? YES/NO .....
15. Particulars of premises .....
- (a) Whether a room or rooms or an entire building .....
  - (b) Where situated .....
  - (c) How bounded .....
  - (d) Of what material built .....
  - (e) Dimensions .....
  - (f) Doors .....
  - (g) Windows .....
  - (h) How doors fastened .....
  - (i) How windows fastened .....

FIRST SCHEDULE—*continued*

- (j) Ventilation .....  
 (k) If there is an upper storey for what purpose used? .....

NOTE: Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

16. I hereby declare that the above particulars are true and correct.

Signed .....

Title .....

Date .....

## PART II – FOR OFFICIAL USE

Recommendation to the Commissioner of Customs and Excise

Approved/Not approved.

*.....*  
*Examining Officer*

*.....*  
*for: Commissioner*

NOTE: Giving false or incorrect information renders the applicant liable to prosecution.

REPUBLIC OF KENYA

FORM C. 27

(r. 72)

CUSTOMS AND EXCISE DEPARTMENT

## LICENCE FOR A PRIVATE/GENERAL BONDED WAREHOUSE

Subject to the observance by the warehousekeeper of the provisions of the Customs and Excise Act, the aforesaid warehouse, situated at .....

..... is hereby licensed for the use  
 of ..... as a \*private/general warehouse for the warehousing therein  
 of .....

**NOTES:**

1. This licence is not transferable.
2. Change in the structure of the Company including change in shareholders/partners and their share holding position or the ratio in which profit is shared must be notified to the Commissioner within one month of the date of change.
3. The death of the surety if the bond furnished in respect of the bonded warehouse or proceedings in bankruptcy against the surety or any other change shall be notified to the Commissioner in accordance with regulation 76 of the Customs and Excise Act, 1983.
4. This licence may be revoked, suspended or cancelled at any time in the manner provided by the Regulations.

Dated ..... and valid up to the 31st December.

*.....*  
*For Commissioner*

Licence Fee KSh. ..... P.C.C. Receipt No. ....  
 and date .....

\* Delete whichever is inapplicable

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 27A

(r. 96B)

CUSTOMS AND EXCISE DEPARTMENT

## LICENCE FOR A TRANSIT GODOWN

Subject to the observance by the transit godown owner of the provisions of the Customs and Excise Act, the aforesaid transit godown situated at .....  
 ..... is hereby licensed for the use  
 of ..... as a transit godown for the storage therein  
 of .....  
 .....  
 .....

**NOTES:**

1. This licence is not transferable.
2. Change in the structure of the Company including a change in the shareholders/partners and their shareholding position must be notified to the Commissioner within one month of the date of change.
3. The death of the surety of the bond furnished in respect of transit godown or proceedings in bankruptcy against the surety or any other change, shall be notified to the Commissioner in accordance with regulation 96B of the Customs and Excise Act, Ref. 1996 (1984).
4. This licence may be revoked, suspended or cancelled at any time in the manner provided by the Regulations.

Dated ..... and valid up to the 31st December.

.....  
*for Commissioner*

Licence Fee Ksh. ..... P.C.C. Receipt No. ....  
 and date .....

REPUBLIC OF KENYA

FORM C. 27B

(r. 72)

CUSTOMS AND EXCISE DEPARTMENT

## KENYA REVENUE AUTHORITY FORM

## LICENCE FOR DUTY FREE SHOPS

Warehouse keeper's name and address .....  
 Subject to the observance by the warehouse keeper of the provisions of the Customs and Excise Act, the aforesaid warehouse, situated at .....  
 ..... is hereby licensed for the use  
 as a duty free shop.

**NOTES:**

1. This licence is not transferable.
2. Any change in the structure of the Company, including a change in the share-holders/partners\* and their shareholding position or the ratio in which profit is shared shall be notified to the Commissioner within one month of the date of change.
3. The death of the surety of the bond furnished in respect of the bonded warehouse, or proceedings in bankruptcy against the surety, or any other change, shall be notified to the Commissioner in accordance with regulation 76.

## FIRST SCHEDULE, Form C27—continued

4. This licence may be revoked, suspended or cancelled at any time in the manner provided by the Regulations.

Licence Fee KSh. .... P.C.C. Receipt No. ....  
and date .....

*\*Delete whichever is inapplicable*

Date .....

*Proper Officer*

REPUBLIC OF KENYA

(r. 80)

FORM C. 28

CUSTOMS AND EXCISE DEPARTMENT

## ENTRY OUTWARD OF VESSEL

Port of .....			Rotation No. ....
			Date ..... ,20 .....
Name of vessel	Net registered tonnage	Nationality	Master

Last voyage from ..... with cargo  
in ballast

Lying at .....

Date of report .....

I ..... master of the above-mentioned vessel,  
hereby declare that no imported goods are left on board the said vessel other than goods and  
stores the particulars of which are set out below.

*Master or Agent*

Cargo remaining on board .....

.....  
.....  
.....

Stores remaining on board .....

.....  
.....  
.....  
.....  
.....

[Subsidiary]

FIRST SCHEDULE, Form C28—*continued*

Allowed

Date ..... , 20.....

Proper Officer

A4 White (210 mm x 297 mm)

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 29 (rr. 81, 244 and 252)  
CUSTOMS AND EXCISE DEPARTMENT

## \*EXPORT/RE-EXPORT ENTRY

1. Exporter's Name, Address Exporter's bank		Code No.	2. Bill of Lading/Airway Bill No. 4. Rotation Number (Customs only)	3. Customs Entry Number
5. Consignee's Name, Address				6. Invoice No. 7. CD 3. No.
8. Notify Address			9. Country of Origin	10. Destination of goods
11. Clearing Agent				
12. Date of departure				
13. Vessel/ Aircraft/Vehicle/ Rail	14. Port of Loading	15. Export Certificate No.	16. Export Licence No.	Date
17. Port of Discharge			18. Conditions of sale	
19. Marks and No's.	20. Total No. and kinds of packages in words .....			
	21. Description of goods	22. Gross Weight kg.	23. Cube m <sup>3</sup>	

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE, FORM C. 29—continued

24. Statistical Code	25. Tariff No.	26. Net Qty. (State Unit)	27. Duty Rate	28. F.O.B. Value Shillings/cts.	29. Duty Shillings/cts.	30. Declaration of intent to Claim Export Compensation.
				31. Total F.O.B.	32. Export duty	
33. CHEQUE/CASH		34. Checked abstract and found cash duly entered.	35.	36. I/We ..... the owners (or agents duly authorised by the owners) of the goods specified in this entry, declare that all the particulars given are true.		
No. ....		FOLIO .....				
Sh. ....		INDEX NO. .....				
Received for payment of Duty				Authorized		
Cashier	Date	Signature	Proper Officer	Signature	Date	

\*Delete whichever is inapplicable.

A4 Blue Ink (210 mm X 297 mm)

(Reverse Side)

Shipped	Railway Wagon Aircraft Vessel
In	Vehicle No. ..... as entered ..... Packages
Satisfied Correct/Short Shipment	
<i>Date</i> ..... <i>Proper Officer</i>	

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 30—*continued*

REPUBLIC OF KENYA

FORM C. 30 (r. 86)  
CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION TO SHIP GOODS PRIOR TO ENTRY

1. Exporter's Name, Address	Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Number
Exporter's bank		4. Rotation Number (Customs only)	
5. Consignee's Name, Address		6. Invoice No.	
8. Notify Address		7. CD 3 No.	
11. Clearing Agent		9. Country of Origin	
12. Date of departure		10. Country of Destination	
13. Vessel/Aircraft /Vehicle/Rail	14. Port of Loading	15. Export Certificate No.	16. Export Licence No.
17. Port of Discharge	18. Marks and No.s		
19. Total No. and kinds of packages in words .....			20. Description of goods
			21. Weight kg.
			22. Cube M <sup>3</sup>

**FIRST SCHEDULE, FORM C. 30—continued**

23. Statistical Code	24. Tariff No.	25. Duty Rate	26. Net Qty (State Units)	27. F.O.B. Value Shillings/Cts.		
					28. I/We request permission to ship the above export duty free goods prior to entry. I/We declare that the above particulars are true and I/We undertake to furnish the necessary entry within 96 hours of the departure of aircraft or vessel.	
					Exporter	Date
29. BOND No. ..... Dated ..... Sh. .....					30. Total F.O.B.	
					31. Permission granted  Proper Officer	

A4 White (210 mm X 297 mm)

Customs and Excise

---

## [Subsidiary]

**FIRST SCHEDULE—*continued***

**REPUBLIC OF KENYA  
FORM C. 31**

(r. 87)

**CUSTOMS AND EXCISE DEPARTMENT**

## APPLICATION TO RELOAD GOODS UNLOADED IN ERROR

A5 White (210 mm x 148 mm)

**REPUBLIC OF KENYA  
FORM C. 32**

(r. 88)

**CUSTOMS AND EXCISE DEPARTMENT**

## APPLICATION TO SHIP STORES

To the Proper Officer,	Port of .....		
	No. .....		
I request permission to ship the under mentioned stores on the aircraft/vessel .....			
bound for .....			
Crew (Officers) .....	(Seamen) .....		
Passengers .....			
Probable duration of voyage ..... days			
STATISTICAL CODE	Net Qty (State Units)	Description of Goods	Value

**FIRST SCHEDULE, Form C. 32—continued**

..... Date ..... , 20.....  
*Master*

Approved  
..... Date ..... , 20.....  
*Proper Officer*

A5 White (210 mm x 148 mm)

**REPUBLIC OF KENYA**  
**FORM C. 33**

(r. 90) **CUSTOMS AND EXCISE DEPARTMENT****APPLICATION TO TRANSFER STORES OF AIRCRAFT OR VESSEL**

To the Proper Officer	No. .....
I/We, the undersigned, having entered into a Bond dated ..... in the sum of shillings ..... hereby request permission to transfer the following stores from the aircraft/vessel ..... to the aircraft/vessel .....	
<i>Marks and numbers of packages</i>	<i>Description of goods</i>
..... <i>Master</i> <i>Date</i> .....	
Approved: ..... <i>Proper Officer</i> <i>Date</i> .....	
I have received the above-mentioned stores and I undertake that they will not be taken into use without the express permission of the Commissioner until the aircraft/vessel has left Kenya.	
..... <i>Master</i> <i>Aircraft/vessel</i> .....	
<i>Date</i> .....	
Shipped: ..... <i>Officer</i> <i>Date</i> .....	

A4 White (210 mm x 297 mm)

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 34 (r. 96)  
CUSTOMS AND EXCISE DEPARTMENT

## TRANSIT ENTRY (INWARD)

1. Importer's Name, Address		Code No.	2. Bill of Lading/Airway bill No.	3. Customs Entry Number.
			4. K.A. Release Order No.	
5. Supplier's Name , Address			6. Manifest endorsed Page No. _____ Date _____	
			.....	
7. Clearing Agent's Name, Address		Ref. No.	Signature	
			8. Country of Origin	9. Country Whence Consigned (if different)
Authorized Name .....			10. Exchange Rate	11. Port of Exit
12. Means of Removal from Port	13. K.A. Date of Advice		16. Customs Value Shillings	17. In Transit from
14. Rotation Number	15. Date of Report		F.O.B. .....	.....
18. Vessel/Aircraft/Vehicle/Rail	19. Port of Loading		Freight .....	To .....
			Insurance .....	.....
20. Port of Discharge	21. Port Account No.		C.I.F. Value .....	Via .....
			Weight Kg.	Cubic M <sup>3</sup>

## FIRST SCHEDULE, FORM C. 34—continued

22. Marks and Nos.	23. S.I.T.C. No.	24. Tariff No.	25. Description of Goods			26. Net Quantity (State Unit)		
27. Total No. and kinds of packages in words								
26. Customs Value Sh./cts.	29. Import Duty Rate	30. Import Duty Shillings/cts.	31. Excise Rate	32. Excise Value Sh./cts.	33. Excise Duty Shillings/cts.	34. VAT Rate	35. VAT Value Shillings/cts.	36. VAT Sh./cts.
37. Total Value Sh./Cts.	38. Total Import Duty Sh.		39. Total Excise Value Sh./Cts.	40. Total Excise Duty Sh.		41. Total VAT Value Sh./Cts.	42. Total VAT Sh.	
43. BOND No.						44. Total Bond/Deposit		
45. Bond in Force	46. Register Reference Book	47. Folio				49. I/We ..... the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all particulars given are true.		
48. Received Deposit Sh. ..... P.C.C.R. No. .....						.....		
Cashier	Date	Proper Officer			Signature		Date	

A4 Pink (210 mm X 297 mm)

---

[Subsidiary]FIRST SCHEDULE—*continued*

(Reverse Side)

FIRST SCHEDULE—*continued*

(Reverse Side)

Exported ..... packages in  
aircraft/vessel/vehicle .....  
Port .....

*Proper Officer*

*Date* .....

## NOTES

(1) The value to be declared in the case of imported goods, whether or not liable to duty, is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

(2) All goods imported in transit by air shall be exported within twenty-one days, and in other cases within three months, of the date of passing entry, unless the period of exportation is extended by the proper officer or by the Minister, in accordance with Regulation 96.

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 35 (r. 96(15))  
CUSTOMS AND EXCISE DEPARTMENT

## TRANSIT ENTRY (OUTWARD)

1. Importer's Name, Address	2. Bill of lading/Air waybill No.	3. Customs Entry Number	
6. Supplier's Name, Address	4. Transit Entries Inwards No. Date	5. In Transit  From To Via	
7. Clearing Agent's Name, Address .....			
Authorized Name			
	8. Country of Origin		
	9. Country whence Consigned if diff.		
10. Rotation Number	11. Port of Exit		
12. Vessel/Aircraft/Vehicle/Rail out	13. Value Shillings F.O.B. (if known)	C.I.F.	Customs Value
14. Port of Entry	15. Date of Departure		
16. Marks and No. s	17. Total No. and kinds of packages in words		
	18. Description of goods		19. Weight Kg.
			20. Cube M <sup>3</sup>

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 35—*continued*

21. STATISTICAL CODE	22. Net Qty (State Unit)	23. Customs Value	24. Bond/Deposit	25.	26. I/We the owners (or agents duly authorised by the owners) of goods specified in this entry, declare that all the particulars given are true. .....		
				Proper Officer	Authorized	Signature	Date
		27. Total	28. Total				
29. CERTIFICATE OF EXPORTATION Exported 9 ..... packages Aircraft/Vehicle/Vessel/Rail .....							
Port .....							
Date .....							
Proper Officer							

A4 Blue (210 mm X 297 mm)

FIRST SCHEDULE—*continued***(Reverse Side)**

## NOTES

(1) The value to be declared in the case of imported goods, whether or not liable to duty, is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

(2) All goods imported in transit by air shall be exported within twenty-one days, and in other cases within three months, of the date of passing entry, unless the period of exportation is extended by the proper officer in accordance with Regulation 96.

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 35A (r. 96A)  
CUSTOMS AND EXCISE DEPARTMENT

## ROAD TRANSIT DECLARATION

## DECLARATION DE TRANSIT DOUANIER PAR ROUTE

## KENYA

1. Consignor (name and address)/Expediteur (nom et adresse)		2. Customs office of departure Bureau de Douane de départ		3. Date ..... No.	
4. Consignee (name and address)/Destinataire (nom et adresse)		5. Declarant (name and address)/Déclarant (nom et adresse)			
6. Lorry owner/Prop. du camion	7. Plates/Plaques	8. Country whence consigned pays d'expédition		9. Country of destination pays de d'estimation	
10. Driver/Chauffeur		12. Documents attached Documents joints		13. Seals/Scelléments	
11. Place of loading/Lieu d'embarquement					
14. Via					
15. Office of destination/Bureau de destination					
16. B/L No. No. Connrt	17. Consignment identification Identification de l'envoi	18. Number and kind of packages description of goods/Nombre et nature de colis/désignation de marchandises.	19. No. Stat. Tarif No.	20. Gross weight, kg./Poids brut, kg.	21. Invoice value/Valeur facture

**FIRST SCHEDULE, FORM C. 35A—continued**

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 35A—*continued*

	38. Date ..... Signature .....	39. Date ..... , Signature .....
2nd transit country 2e pays de transit	40. Office of entry/Bureau d'entrée Stamp/Timbre Means of transport/package imported with seals intact. Moyens de transport/colis importés sous scellement intact.	41. Office of exit/Bureau de sortie Stamp/Timbre Means of transport/packages exported with seals intact. National transit requirements satisfied. Moyens de transport/colis exportés sous scellement intact. Operation de transit national accomplie.
	Documents checked Documents vérifiés Additional seals Numbers/Numeros Scelléments supplémentaires  <input type="checkbox"/> No/Non <input type="checkbox"/> Yes/Oui	
	42. Date ..... Signature .....	43. Date ..... , Signature .....
3rd transit country 3e pays de transit	44. Office of entry/Bureau d'entrée Stamp/Timbre Means of transport/package imported with seals intact. Moyens de transport/colis importés sous scellement intact.	45. Office of exit/Bureau de sortie Stamp/Timbre Means of transport/packages exported with seals intact. National transit requirements satisfied. Moyens de transport/colis exportés sous scellement intact. Operation de transit national accomplie.
	Documents checked Documents vérifiés. Additional seals Numbers/Numeros  <input type="checkbox"/> No/Non <input type="checkbox"/> Yes/Oui	
	46. Date ..... Signature .....	47. Date ..... , Signature .....

**FIRST SCHEDULE, FORM C. 35A—continued**

Country of destination  Pays de destination	48. Office of entry/Bureau d'entrée                      Stamp/Timbre  Transferred to office of final destination <input type="checkbox"/> Transfert au bureau de destination finale Transit operation completed <input type="checkbox"/> Operation de transit terminée	49. Office of final destination/Bureau de destination finale                      Stamp/Timbre  Means of transport/package imported with seals intact. Moyens de transport/colis importés sous scelllement intact.  Documents checked Documents vérifiés Transit operation completed Operation de terminée
	50. Date ..... , Signature .....                      51. Date ..... , Signature .....	

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM C. 36 (rr. 96, 239)  
CUSTOMS AND EXCISE DEPARTMENTAPPLICATION FOR REFUND OF DEPOSIT OR CANCELLATION OF BOND IN RESPECT OF GOODS ENTERED IN TRANSIT AND  
SUBSEQUENTLY RE-EXPORTED OR FOR REFUND OF DEPOSIT OR CANCELLATION OF BOND GIVEN AS SECURITY IN  
ACCORDANCE WITH PART XII OF THE ACT.Port of ..... Voucher No. ....  
CLAIMANT: Name and Address .....

Type No. and Date of entry	No. of packages	Description of goods	Quantity	Value	Amount deposited	Amount: (a) of bond or (b) allocated against general bond.

## DETAILS OF RE-EXPORTATION OR PERFORMANCE OF UNDERTAKING

Type No. and Date of entry	No. of packages	Description of goods	Quantity	Value	Details of re-exportation or performance of undertaking
					*(1) Place and date of exit. *(2) Place and date of accounting for goods. *(3) Place and date of performance of undertaking
TOTAL					

I hereby certify that the above particulars are correct, that the goods have been correctly dealt within the period of ..... months allowed by the proper officer.

\*I claim a refund of the deposit of KSh. ..... paid by me vide Receipt  
No. ..... dated .....

**FIRST SCHEDULE, FORM C. 36—continued**

\*I request cancellation of the amount of KSh. .... given under Bond Security

No. ..... dated .....

Place .....

Date .....

.....  
*Owner or Agent*

\*Delete whichever is inapplicable.

[Subsidiary]

FIRST SCHEDULE—*continued*

## FORM C. 36

## (Reverse Side)

SUBJECT to the observance by the licensee of the provisions of the Customs and Excise laws and the conditions prescribed herein, a licence is hereby granted to .....  
 PIN No. ..... of ..... to use from the .....  
 until the 31<sup>st</sup> December ..... the vehicle (make) .....  
 Registration No. ..... for the conveyance of export petroleum products from Kenya.

## CONDITIONS

1. The licence shall be permanently affixed to the licensed vehicle in a prominent position where it is visible at all times.
2. The licensed vehicle shall be used exclusively for the carriage of petroleum products for export and for no other purpose, unless otherwise authorised by the Commissioner.
3. The licensed vehicle shall travel through the Republic of Kenya only along those routes appointed in accordance with the provisions of the Customs and Excise laws for Transit Goods.
4. The licensed vehicle shall be distinguished by the following inscriptions painted in oil paint, not less than 31 cm high, on both sides of the vehicle "FOR EXPORT ONLY".
5. The licensed vehicle shall be sealed.
6. Any other special condition .....

.....  
*for Commissioner of Customs and Excise  
 Department*

Fee Paid .....  
 Receipt No. ..... Dated ..... at .....

REPUBLIC OF KENYA

FORM C. 37

(r. 96(5) and (7))  
**CUSTOMS AND EXCISE DEPARTMENT**

**VEHICLE LICENCE (TRANSIT GOODS)**

SUBJECT to the observance by the licensee of the provisions of the Customs and Excise laws and the conditions prescribed herein, a licence is hereby granted to .....  
 of ..... to use from the .....  
 until the 31<sup>st</sup> of December, ..... the vehicle (make) .....  
 (Registration No.) ..... for the conveyance of goods in transit through the Republic of Kenya.

## CONDITIONS

1. The licence shall be permanently affixed to the licensed vehicle in a prominent position where it is visible at all times.
2. The licensed vehicle shall be used exclusively for the carriage of goods in transit and for no other purpose, unless otherwise authorised by the Commissioner.
3. The licensed vehicle shall travel through the Republic of Kenya only along those routes appointed in accordance with the provisions of the Customs and Excise laws.
4. The licensed vehicle shall be distinguished by the following inscription in yellow painted letters, not less than 31 cm high, on both sides of vehicle.

FIRST SCHEDULE, Form C. 37—*continued*

## TRANSIT GOODS

5. The licensed vehicle carrying goods in transit shall be sealed by the Proper Officer except in the case of "exceptional loads" as defined in regulation 96, or in any special case otherwise authorised by the Commissioner.
6. (Any other special conditions) .....
- 
- 
- 
- 

*for Commissioner of Customs and Excise*Fee Paid .....  
Receipt No. ..... dated ..... at .....

A5 White (210 mm x 148 mm)

REPUBLIC OF KENYA  
FORM C. 37C

(r. 95 (6))

CUSTOMS AND EXCISE DEPARTMENT

## VEHICLE LICENCE (EXPORT GOODS)

SUBJECT to the observance by the licensee of the provisions of the Customs and Excise laws and the conditions prescribed herein, a licence is hereby granted to .....

PIN No. ..... of ..... to use from the .....

until the 31st December ..... the vehicle (make) .....

Registration No. ..... for the conveyance of export petroleum products from Kenya.

## CONDITIONS

1. The licence shall be permanently affixed to the licensed vehicle in a prominent position where it is visible at all times.
2. The licensed vehicle shall be used exclusively for the carriage of petroleum products for export and for no other purpose, unless otherwise authorised by the Commissioner.
3. The licensed vehicle shall travel through the Republic of Kenya only along those routes appointed in accordance with the provisions of the Customs and Excise laws for Transit Goods.
4. The licensed vehicle shall be distinguished by the following inscriptions painted in oil paint, not less than 31 cm high, on both sides of the vehicle "FOR EXPORT ONLY".
5. The licensed vehicle shall be sealed.
6. Any other special condition .....

*for Commissioner of Customs and Excise Department*Fee Paid .....  
Receipt No. ..... Dated ..... at .....

## Customs and Excise

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 38 (rr. 66 and 97)  
CUSTOMS AND EXCISE DEPARTMENT

## TRANSHIPMENT ENTRY-FOREIGN/COASTWISE

1. Importer's Name	Address	Code No.	2. Bill of Lading/Air Waybill No.	3. Customs Entry No.
			4. Manifest endorsed	
			Page No. ..... Date .....	
			..... Signature	
			8. Country of Origin	Aircraft/Vessel
			9. Country Whence Consigned (if diff.)	
7. Clearing Agents Name Address Ref. No. Authorised Name .....			Date of Departure	
10. Means of Removal from Port		11. ....	12. Exchange Rate	Destination of Goods .....
13. Rotation Number Inwards		14. Date of Report Inwards	19. Customs Value Shillings F.O.B. .... Freight .... Insurance ....	Rotation No. Outwards
15. Vessel/Aircraft/Vehicle/Rail Inwards		16. Port of Loading		

## FIRST SCHEDULE, FORM C. 38—continued

17. Port of Discharge		18. Port Account No.		C.I.F. Value .....			
				20. Weight Kg.		21. Cubic M <sup>3</sup>	
22. Marks and Nos.		23. S.I.T.C. No.		24. Tariff No.		25. Description of Goods	
						26. Net Quantity (State Units)	
27. Total No. and kinds of packages in words.							
28. Customs Value Sh./cts.	29. Import Duty Rate	30. Import Duty Sh./cts.	31. Excise Rate	32. Excise Value Sh./cts.	33. Excise Duty Sh./cts.	34. VAT Rate	35. VAT Value Sh./cts.
37. Total Value Sh./cts.	38. Total Import Duty Sh.	39. Total Excise Value Shs./cts.	40. Total Excise Duty Sh./cts.	41. Total VAT Shs./cts.	42. Total VAT Sh.		
43. I hereby enter the goods specified in this entry for transhipment under  Bond No. ....				44. ....  Proper Officer		45. Total Bond	
						46. I/We ....  .....  the owners (or agents duly authorised by the owners) of the goods specified in this entry, declare that all particulars given are true.	
				Signature		Date	

A4 WHITE (210 mm X 297 mm)

*Customs and Excise*

---

[Subsidiary]

**FIRST SCHEDULE—*continued***

(Reverse Side)

Exported ..... packages in  
aircraft/vessel/vehicle .....  
Port .....  
Date .....

*Proper Officer*

## NOTE

The value declared in the case of imported goods whether or not liable to duty is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

**REPUBLIC OF KENYA  
FORM C. 39**

(rr. 105, 110)

**CUSTOMS AND EXCISE DEPARTMENT**

### CERTIFICATE OF CLEARANCE

A4 White (210 mm x 297 mm)

**REPUBLIC OF KENYA  
FORM C. 40**

(r. 119)

**CUSTOMS AND EXCISE DEPARTMENT**

**APPLICATION FOR REGISTRATION AS A REGISTERED USER**

Name and address of Applicant .....	
..... .....	
<b>PARTICULARS OF FACTORY</b>	
Plot No. ....	Section .....
Street/Road .....	City/Town .....

## FIRST SCHEDULE—continued

Type of Industry .....	
Other business undertaken in the factory .....	
.....	
Class of goods intended to be used and subject to refund of duty .....	
.....	
Date of relative application for grant of concessionary Order .....	
.....	
Particulars and date of approval .....	
<i>Signature of Applicant</i>	
RECOMMENDATIONS TO COMMISSIONER	
.....	
<i>Collector/Examining Officer</i>	
Approved/Not approved .....	
<i>Commissioner</i>	

A4 White (210 mm x 297 mm)

REPUBLIC OF KENYA  
FORM C. 41

(r. 110)  
CUSTOMS AND EXCISE DEPARTMENT

## TRANSIRE

Port of .....		Serial No. .... Date .....			
Name of aircraft or ship	Net registered tonnage	Country of registry	Name of master	Number of crew	Port of discharge
CARGO DUTY PAID AND FREE					
Marks	Numbers	Number of packages	Packages and description of goods	How disposed of	

[Subsidiary]

## FIRST SCHEDULE—continued

DUTY NOT PAID					
Marks	Numbers	Number of packages	Packages and description of goods	Number and date of removal entry	How disposed of
I declare the above to be a correct account of the coastwise cargo, shipped or intended to be shipped, at this port for .....					
Dated this .... day of ..... , 20.....					
				Master	Proper Officer

A4 WHITE (210 mm X 297 mm)

REPUBLIC OF KENYA

FORM C. 42

(r. 117)

CUSTOMS AND EXCISE DEPARTMENT

## GENERAL TRANSIRE

Port of .....	No. ....		
	Date .....		
Name of aircraft or vessel	Net registered tonnage	Nationality and port of registry	Master's name
This general transpire authorises the clearance outwards of .....			
..... on my voyages made directly between .....			
..... and is valid until the ..... day of .....			
year .....			
This general transpire does not authorise voyages to any foreign port or to the coastal waters of any country outside the limits of Kenya and does not permit the carriage of any cargo without compliance with the requirements of the Customs and Excise Act and the Regulations thereunder.			
Date .....			
.....			
Proper Officer			

A4 White (210 mm x 297 mm)

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 43 (r. 223)  
CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION TO IMPORT GOODS FOR TEMPORARY USE OR PURPOSE

1. Importer's Name, Address		Code No.	2. Bill of Lading/Air way bill No.	3. Customs Entry No.
			4. K.A. Release Order No.	
5. Supplier's Name, Address		Manifest endorsed Page No. ..... Date .....		
8. Clearing Agent's Name, Address		Ref. No.	7. Customs Value Shillings F.O.B. ..... Freight .....	
Authorised Name .....			Insurance .....	
			Signature .....	
			C.I.F. Value .....	
11. Means of Removal from Port		12. K.A. Date of Advice	9. Weight Kg.	10. Cubic M <sup>3</sup>
13. Rotation Number		14. Date of Report	21. I request permission to import the undermentioned goods without payment of duty for the temporary use or purpose indicated. .....	
15. Vessel/Aircraft/Vehicle/Rail		16. Port of Loading	Signature of Importer/Agent Request Granted .....	
17. Port of Discharge		18. Port Account No.	Proper Officer	
19. Available up to		20. Exchange Rate		
22. Marks and Nos.	23. S.I.T.C. No.	24. Tariff No.	25. Description of Goods	26. Net Quantity (State Units)

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 43—*continued*

27. Total No. and kinds of packages in words									
28. Customs Value Sh./cts.	29. Import Duty Rate	30. Import Duty Shillings/cts.	31. Excise Rate	32. Excise Value Sh./cts.	33. Excise Duty Shillings/cts.	34. VAT Rate	35. VAT Value Shilling s/cts.	36. VAT Shillings/cts.	
37. Total Value Sh./cts.	98. Total Import Duty Sh.	39. Total Excise Value Sh./cts.	40. Total Excise Duty Sh.	41. Total VAT Value Sh./cts.	42. Total VAT Sh.				
43. Bond No. ....		Date .....		44.	45. Total Bond/Deposit Sh.				
46. Cheque/Cash		47. Checked against cash abstract and found duly entered			48. I/We .....				
No. ....									
Sh. ....									
Received for payment of Deposit P.C.C. Receipt No. ....		FOLIO .....							
.....		INDEX NO. .....							
Cash		Date		Signature	Proper Officer	Signature	.....		Date

the owners (or agents duly authorised by the owners) of the goods specified in this entry, declare that all particulars given are true.

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM C. 43

(r. 223)  
CUSTOMS AND EXCISE DEPARTMENT

## (Reverse Side)

## 1. IMPORTATION

Record of examination and release: .....

.....

.....

Date ..... Proper Officer

## 2. RE-EXPORT

Record of examination prior to re-exportation:

Goods examined and found .....

.....

.....

Date ..... Proper Officer

## 3. CERTIFICATE OF RE-EXPORTATION

Goods re-exported by Aircraft/Vessel/Vehicle/Rail .....

..... at .....

Date ..... Proper Officer

## 4. REFUND/BOND CANCELLATION

\*Deposit refunded on payment voucher No. ..... of .....

\*Bond discharged.

Date ..... Proper Officer

\*Delete whichever is inapplicable.

## NOTE

The value to be declared in the case of imported goods, whether or not liable to duly ad valorem is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 44 (r. 225)  
CUSTOMS AND EXCISE DEPARTMENT

## TEMPORARY IMPORT OF VEHICLES AND VEHICLE ACCESSORIES

1. Importers' Name.	Address.	Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Entry No.
			4. K.A. Release Order No.	
5. Supplier's Name.	Address.		6. Manifest endorsed	7. Customs Value Shillings
			Page No. ..... Date .....	F.O.B. ....
				Freight .....
				Insurance .....
			Signature	C.I.F. Value .....
Authorised Name .....			9. Weight Kg.	10. Cubic M <sup>3</sup>
11. Means of removal from Port	12. K.A. Date of Advice		21. I request permission to import the undermentioned vehicle and accessories without payment of duty for the temporary use of purpose indicated:	
13. Rotation Number	14. Date of Report		.....	
15. Vessel/Aircraft/ Vehicle/Rail	16. Port of Loading		I certify that my normal place of residence is outside Kenya and I intend to make only a temporary stay in Kenya:	

## FIRST SCHEDULE, FORM C. 44—continued

17. Port of Discharge		18. Port Account No.		Declared before me						
				Date ..... <i>Proper Officer</i>						
19. Available up to		20. Exchange Rate								
22. Marks and Nos.	23. S.I.T.C. No.	24. Tariff No.	25. Description of Goods				26. Net Quantity (State Units)			
Regn. No. .... ..... Colour ..... ..... Other marks and Nos. .... .....			Make ..... Engine No. ..... Diesel/Petrol Chassis No. ..... Body type ..... Number of Seats. ....  First Date of Registration ..... Accessories ..... .....							
27. Total No. and kinds of packages in words										
28. Customs Value Sh./Cts.	29. Import Duty Rate	30. Import Duty Shillings/Cts.	31. Excise Rate	32. Excise Value Sh./Cts.	33. Excise Duty Shillings/Cts.	34. VAT Rate	35. VAT Value Shillings/Cts	36. VAT Sh./Cts.		

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE, FORM C. 44—continued

37. Total Value Sh./Cts.	38. Total Import Duty Shs.	39. Total Excise Value Shs./Cts.	40. Total Excise Duty Shs.	41. Total VAT Value Shs./Cts.	42. Total VAT Shs.
43. Bond No. ....	Dated ..... .....	44. ....	45. Total Bond/Deposit Shs. ....	46. Cheque/Cash No. .... Shs. ....	48. I/We ..... .....
Received for payment of Deposit P.C.C. Receipt No. .... .....		47. Checked against cash abstract and found duly entered. Folio ..... Index No. ....	the owners (or agents duly authorised by the owners) of the goods specified in this entry, declare that all particulars given are true.		
Cashier	Date	Signature	Proper Officer	Signature	Date

A4 WHITE (210 mm X 297 mm)

FIRST SCHEDULE, Form C. 44—*continued*

(Reverse Side)

## PART II – DECLARATION ON RE-EXPORTATION

I ..... hereby declare that I am the owner (or agent duly authorised by the owner) of the vehicle(s) and accessories declared overleaf which is/are about to be re-exported to ..... by (means) ..... and that the said vehicle(s) and accessories remain in the same condition, save for normal tear and wear, as if it/they was/were at the time of importation into Kenya.

Dated this ..... day of (month) .....

Year ..... Signature .....

*Owner/Agent*

Declared before me .....

Date ..... Proper Officer .....

## PART III – CERTIFICATE OF RE-EXPORTATION

Vehicles and accessories re-exported by Aircraft/Vessel/Vehicle/Rail/Road .....  
at .....

Date .....  
*Proper Officer*

## PART IV – RECEIPT FOR PAYMENT OF DEPOSIT

Received the sum of shillings ..... in repayment of the deposit specified overleaf.

.....  
*Signature*

.....  
*Owner/Agent*

.....  
*Date*

\*Deposit refunded on payment voucher No. ..... of .....  
\*Bond No. ..... Discharged .....

\*Delete whichever is inapplicable.

.....  
*Proper Officer*

## CONDITIONS

1. The facility of temporary importation against deposit is available only to persons usually resident outside Kenya in respect of their vehicles and vehicle accessories intended for their use, convenience or comfort while in Kenya.
2. The person importing such vehicles and accessories shall—
  - (a) deposit with the proper officer at the place of importation the full amount of duty chargeable;
  - (b) deliver to the proper officer at least three copies of this form properly completed in respect of the vehicles and accessories;
  - (c) export the vehicle and accessories before the expiration of twelve months.

[Subsidiary]

## FIRST SCHEDULE, Form C. 44—continued

3. One copy of this form duly signed and stamped will be returned by the proper officer at the place of importation to the person importing the vehicle and accessories. It should be carefully preserved as the title to payment of the deposit at the time of re-exportation.
4. At the place of re-exportation the person exporting the vehicles and goods must complete Part II of the form in his possession and produce it to the officer together with the vehicles and accessories. If the officer is satisfied that the vehicles and accessories will be exported forthwith and that they correspond in all respects with the details declared on the form, the bond will be cancelled, or the amount deposited will be refunded to the importer, who will be required to sign the receipt (Part IV) for the deposit so returned.
5. No road vehicles temporarily imported into Kenya under the provisions of the Customs and Excise Act, shall be—
  - (a) lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the prior permission of the Commissioner; or
  - (b) used within Kenya for the transport of persons for remuneration, or of goods, other than the *bona fide* personal possessions of the owner and his passenger, either free or for remuneration.

---

REPUBLIC OF KENYA

FORM C. 44A

CUSTOMS AND EXCISE DEPARTMENT

TEMPORARY IMPORTATION OF ROAD VEHICLES FROM UGANDA, TANZANIA,  
SUDAN, SOMALIA, ETHIOPIA OR ANY OTHER COUNTRY WITH WHICH KENYA HAS  
BILATERAL AGREEMENT

## DECLARATION OF IMPORTATION

I, (1) ..... hereby declare that I am the owner  
 (or duly authorized agent) of ..... who is the owner of  
 the (2) ..... described hereunder and that  
 (3) ..... normally reside(s) in the (4)  
 Uganda/Tanzania/Sudan/Somalia/Ethiopia and intend(s) to make only a temporary stay in Kenya,  
 and I undertake to pay the import duty charged on the imported vehicle if the ownership of the motor  
 vehicle be transferred to another person, or if the said motor vehicle is not exported within fourteen  
 days or within such further period not exceeding three months as the proper officer may allow.

It is my present intention to re-export the vehicle through the Customs Frontier Part at .....  
 ..... on or about (date) ..... Dated this .....  
 day of ..... , 20 .....

Signed .....

(4) Owner or Agent

Declared before me.

Date ..... , 20 .....

Proper Officer

Registration Number ..... Model ..... Make .....	<i>Import Certificate</i> Verified, Particulars correct, Vehicle imported on (date) .....
Proper Officer	

FIRST SCHEDULE—*continued*

Engine No .....	.....	Station .....
Chassis No .....	.....	Date .....
Engine Capacity .....	c.c.	.....
<i>Export Certificate</i>		
Seating Capacity .....	Verified, particulars correct, vehicle-exported on (date) .....	
Whether Petrol or Diesel .....	.....	
Port of Importation .....	.....	
Number .....	.....	
Available up to .....	.....	

- (1) Name and address of owner or agent.
- (2) State whether motor car, motor bicycle or motor tricycle, etc.
- (3) Insert "I" or "he".
- (4) Delete whichever is inapplicable.

Warning to importers—No road vehicle imported into Kenya under the provisions of regulation 225A shall be—

- (a) lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the prior permission of the proper officer; or
- (b) used within Kenya for the transport of persons, for remuneration, or goods, other than the *bona fide* personal possessions of the owner and his passengers either free or for remuneration.

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 45 (rr. 233, 237 and 244)  
CUSTOMS AND EXCISE DEPARTMENT

## EXPORT ENTRY FOR DRAWBACK GOODS, INCLUDING STORES

1. Exporter's Name, Address.		Code No. _____	2. Bill of lading/Air waybill No. _____	3. Customs Entry Number _____
Exporter's bank _____		4. Rotation Number (Customs only) _____		
5. Consignee's Name, Address. _____		6. Invoice No. _____ 7. CD 3 No. _____		
8. Notify Address _____		9. Country of Origin _____ 10. Destination of goods _____		
11. Clearing Agent _____				
12. Date of departure _____				
13. Vessel/Aircraft/Vehicle/Rail _____		14. Port of Loading _____	15. Export Certificate No. _____	16. Export Licence No. _____ Date _____
17. Port of Discharge _____		18. Conditions of sale _____		
19. Marks and No's. _____		20. Total No. and kinds of packages in words ..... 21. Description of goods _____ 22. Weight Kg. _____ 23. Cube M <sup>3</sup> _____		
24. STATISTICAL CODE	25. Tariff No. _____	26. Net Qty. (State Unit)	27. F.O.B. Shillings/cts.	Value _____ Drawback claimed _____ 29. PARTICULARS OF IMPORTATION 30. Import Entry No. _____ Date _____ 31. Rotation No.—Imports 32. Name of Importer _____

FIRST SCHEDULE, FORM C. 45—*continued*

				33. C.I.F. Value Shs.
				34. Customs Duty and Sales Tax paid Shs.
		35. Total F.O.B.	36. Total	37. Country of Origin—Imports
38. Checked and noted on duplicate import entry.	39.	40. I/We .....		
Refund Clerk	Date	Proper Officer	Date	Authorised Signature

hereby declare that the above particulars are true, that the goods comply with the conditions in the Customs laws relating to the exportation or shipment for use as stores of goods under drawback, and that the full duties have been paid thereon and I claim draw back of the amount paid if met above.

A4 BLUE (210 mm X 297 mm)

[Subsidiary]

## FIRST SCHEDULE—continued

## FORM C. 45

## (Reverse Side)

41.

SHIPPED

RAILWAY WAGON

IN

AIRCRAFT

VESSEL VEHICLE No. ....

as entered

Packages

SATISFIED CORRECT/SHORT SHIPMENT

.....  
Proper Officer

42. Received .....

Packages on board Aircraft/Vessel/  
Vehicle/Rail43. Examined on board Aircraft/Vessel/  
Vehicle/Rail.....  
at .....  
the ..... packages as.....  
Proper Officer

Date ..... Master

Date and time .....

## NOTE

The value to be declared in the case of imported goods NOT LIABLE to duty *ad valorem* is that determined in accordance with the Seventh Schedule to the Customs and Excise Act. The value to be declared in the case of imported goods LIABLE to duty *ad valorem* is that determined in accordance with section 127 of the Customs and Excise Act and the Seventh Schedule thereto.

REPUBLIC OF KENYA

FORM C. 46

(rr. 233, 237)

CUSTOMS AND EXCISE DEPARTMENT

## DRAWBACK DEBENTURE

Port of .....

.....

Export Entry No. and date .....

No. .....

I/We .....  
of ..... having entered the

## FIRST SCHEDULE, Form C. 46—continued

under mentioned goods for exportation to .....  
 or use as stores in the aircraft/vessel ..... and having fulfilled  
 the conditions on which drawback is allowed hereby apply for the drawback due thereon.

Packages		Full description and quantity of goods in accordance with the import or export list	Statistical code	Value F.O.B.	Amount of drawback claimed
Marks and numbers	Number and description				

I/We declare the above particulars to be true, that the goods have been actually \*exported/shipped for use as stores, and have not been relanded and are not intended to be relanded in Kenya, and that at the time of entry \*exportation/shipment of the goods, \*I was/we were, and still \*am/are, entitled to the drawback thereon which amounts to Shillings .....

Declared this ..... day of month ..... year .....

*Exporter or Agent*

\*Delete whichever is inapplicable.

The drawback on the goods mentioned in this debenture amount to Shillings .....

Date ..... *Proper Officer*

Received ..... day of month ..... year .....  
 the sum of Shillings .....

*Exporter*

A4 White (210 mm X 297 mm)

REPUBLIC OF KENYA  
FORM C. 47

(r. 234)

CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION FOR REMISSION OR REFUND ON ABANDONED GOODS

To the Proper Officer, at .....	
Date .....	

In accordance with the provisions of the Customs and Excise Act I/We hereby abandon the under mentioned goods which were unloaded from the aircraft/vessel .....

Rotation No. ..... and I/We apply for a remission/refund of the duties chargeable or paid thereon.

[Subsidiary]

## FIRST SCHEDULE, Form C. 47—continued

## PARTICULARS OF GOODS

Entry No. and date .....

*Importer or his Agent*A remission/refund of Shillings ..... in respect  
of the above mentioned goods is hereby authorised.*Proper Officer**Date* .....*Date* .....Received the sum of Shillings ..... in payment of  
the above-mentioned claim.

Sh. ....

*Importer or his Agent*

## DISPOSAL OF GOODS

The goods, the subject of this claim, have been .....

*Proper Officer**Date* .....

A4 White (210 mm X 297 mm)

REPUBLIC OF KENYA

FORM C. 48

(rr. 236, 238)

CUSTOMS AND EXCISE DEPARTMENT

APPLICATION FOR REBATE OR REFUND ON DAMAGED/PILLAGED/DESTROYED  
GOODSTo the Proper Officer,  
at .....*Date* .....In accordance with the provisions of the Customs and Excise Act, I/We hereby apply for a  
\*rebate/refund of Sh. ....

in respect of the under-mentioned goods which were discharged from the \*aircraft/vessel/vehicle ....

FIRST SCHEDULE, Form C. 48—*continued*

..... Rotation No. ..... and were\*damaged/pillaged/destroyed during the voyage \*damaged/pillaged/destroyed before delivery of Customs control.

## CUSTOMS TARIFF DESCRIPTION AND OTHER PARTICULARS OF GOODS

---



---



---



---



---



---



---

Entry No. and date .....

*Certificate from the Insurer or Carrier in the Case of Damaged Goods*

I/We hereby certify that—

- (a) the above-mention goods are covered by insurance with the ..... Company;
- (b) as a result of a survey a claim to the extent of ..... has been allowed in respect of the above-mentioned goods on account of damage sustained before the delivery of the goods out of Customs control.

*Insurer/Carrier or his Agent*

Date .....

We hereby certify that we have examined the above-mentioned goods and are satisfied that they sustained damage before delivery out of Customs control and we recommend a rebate/refund of Shillings .....

(1) .....

Date ..... (2) .....

*Proper Officers*

A \*rebate/refund of duty of Shillings ..... in respect of above-mentioned goods is hereby authorised.

Date .....

*Proper Officer*

Received in payment of the above-mentioned claim.

Sh. .....

Date .....

*Importer or his Agent*

\*Delete whichever is inapplicable.

A4 White (210 mm X 297 mm)

[Subsidiary]

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA  
FORM C. 49

(rr. 239 and 240)  
CUSTOMS AND EXCISE DEPARTMENT

## OTHER REFUNDS – MISCELLANEOUS

To the Proper Officer, No. ....  
at ..... Subhead .....

I/We hereby apply for a refund amounting to (in words) Shillings .....  
..... Cents.

on the following grounds .....

.....

Entry/Production Certificate No. and Date	Port of Clearance	Customs Tariff Description of goods and other particulars of claim	Statistical Code	Quantity	Value		Amount claimed	
					Sh.	cts.	Sh.	cts.

Date ..... *Claimant*

Checked and found correct.	Relative documents noted. Refund authorised.
<i>Proper Officer</i>	
Date .....	Date .....
Received this .....	day of (month) .....
(year) .....	in payment of the above claim the sum of
(in words) Shillings .....	cents .....
Sh. ..... cts .....	
Date	
<i>Signature of Receiver</i>	

A4 White (297 mm x 21 mm)

REPUBLIC OF KENYA  
FORM C. 50

(r. 258)  
CUSTOMS AND EXCISE DEPARTMENT

CUSTOMS AGENT'S LICENCE NO. .....

Name .....  
Address .....  
Telephone .....

## FIRST SCHEDULE, Form C. 50—continued

Street .....

Town .....

Plot No. ....

is hereby licensed to act as a Customs and Excise Agent in Kenya subject to the following conditions:

- (1) The licensee shall faithfully and uncorruptly perform his duties to the satisfaction of the Commissioner.
- (2) Any change of premises, directors/partners, shareholding or any other particulars must be notified to the Commissioner within thirty days of the change.
- (3) This licence is not transferable.
- (4) The provisions of the Customs and Excise Act and the Regulations thereunder shall be complied with by the licensee.

*Warning:* Failure to observe the conditions herein shall constitute an offence punishable under the Customs and Excise Act and may result in the suspension, revocation or cancellation of the licence at any time.

issued on ..... (date) and valid up to 31st December, ..... (year)

Licence fee KSh. .... P.C.C.R. No. .... dated .....

..... for Commissioner of Customs and Excise

I accept this licence on the conditions herein.

..... Customs Agent

A5 White (210 mm x 148 mm)

REPUBLIC OF KENYA

(r. 258)

FORM C. 50A

CUSTOMS AND EXCISE DEPARTMENT

## CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION FOR CUSTOMS AGENTS LICENCE FOR THE YEAR .....

1. This application is for:


Renewal of licence

New licence

Please tick (✓) one

2. If renewal please state licence number .....

3. Has there been any change of directorship since last registration?

Yes

No

Please tick (✓) one

If 'yes', enter the names of new directors under (6) below

4. Full names of applicant .....

Registered address ..... PIN .....

Telephone No. ..... VAT Reg. No. .....

Telex ..... Fax No. .....

E-mail .....

Street ..... Road .....

[Subsidiary]

## FIRST SCHEDULE, Form C. 50A—continued

Building ..... Floor .....

Door No. (if applicable) ..... Town .....

## 5. Type of business registration

- Public Limited Liability Company  
 Private Limited Liability Company (PLC)  
 Partnership  
 Sole Proprietorship

Please tick (✓) one

## 6. Directors/partners

a. (i) Full Names

Occupation .....

Nationality .....

Postal address .....

.....  
Telephone No. ....

Fax .....

E-mail .....

Per centage of shares held .....

ID/passport No. ....

PIN No. ....

(ii) Have you ever been a director of a clearing and forwarding firm which was subsequently de-registered?

 Yes     No    Please tick (✓) one

If 'yes', state name of Company .....

Postal address .....

(iii) Any interest held in other customs agency business?

 Yes     No    Please tick (✓) one

If 'yes', give details:

Name of business .....

Postal address .....

**If the company has more directors than the space provided please attach a separate sheet giving details required under this item.**

## 7. Has the company/firm previously been issued with a clearing and forwarding licence?

 Yes     No    Please tick (✓) one

If 'yes':

(i) Is the licence still valid? .....

(ii) Licence No. ....

(iii) If not valid please state why

.....  
.....  
.....

Affix photograph

## FIRST SCHEDULE, Form C. 50A —continued

8. Do any of the directors or partners or employees have experience in the customs clearance of goods?:

Yes     No    Please tick (✓) one

If 'yes', please state:

Full names of director or partner .....

State academic and professional qualifications

.....  
.....  
.....

Number of years of experience .....

State where and when experience was gained

.....  
.....  
.....

Full names of employee .....

I.D. Number .....

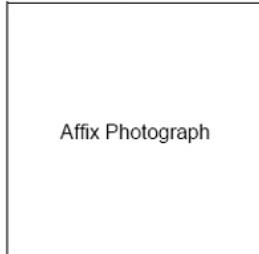
State academic and professional qualifications

.....  
.....  
.....

State where and when employee experience was gained .....

.....  
.....  
.....

Affix Photograph



If the company has more directors or employees with the required experience than the space provided, please use a separate sheet giving the details required under this item.

9. Has any of the directors/partners been convicted in a court of law?

Yes     No    Please tick (✓) one

If 'yes',

(a) State the full names of the Director/Partner:

.....  
.....  
.....

(b) State the nature of the charge leading to the conviction

.....  
.....  
.....

[Subsidiary]

## FIRST SCHEDULE, Form C. 50A —continued

10. Company's/firm's bankers
- (a) Name of bank .....  
Branch .....
- (b) Name of bank .....  
Branch .....
- (c) Name of bank .....  
Branch .....
11. Authorised share capital of the company/firm KShs. ....
12. Paid-up capital KShs. ....  
(Attach evidence)
13. Has the company/firm ever been interviewed for an agent's licence?  
 Yes     No    Please tick (✓) one
14. Has the company/firm previously been denied a licence?  
 Yes     No    Please tick (✓) one  
If 'yes', state the reason for denial .....  
.....
15. Attach the following documents to the application—
- (a) copy of company's/firm's registration certificate;
  - (b) copies of the company's Memorandum and Articles of Association or Partnership Deed;
  - (c) copies of identity cards or passports of the directors; or
  - (d) recent passport size photographs of all the directors/partners duly certified by a notary public or commissioner of oaths;
  - (e) evidence of membership in a recognized clearing and forwarding association;
  - (f) letter from bankers confirming that the company or firm maintains an account with them;
  - (g) copy of PIN certificate for the company or and each of the directors or partners;
  - (h) copy of VAT registration certificate for the company or firm;
  - (i) written confirmation from the Commissioner of Income Tax confirming that the company or firm and all its directors or partners have lodged current income tax returns;
  - (j) written confirmation from the Commissioner of VAT confirming that the company or firm has lodged current VAT returns.

## 16. Declaration:

I/We .....

hereby declare that to the best of my/our knowledge, the information provided above is true and correct and undertake to inform the commissioner within seven days should there be any change of the information provided above.

Authorized Signatory

Date

Designation

NB: If any information provided above is found to be incorrect in any particular, the application will automatically be disqualified.

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM C. 51

(r. 263)  
CUSTOMS AND EXCISE DEPARTMENT

REQUEST FOR SETTLEMENT OF A CASE UNDER THE PROVISIONS OF SECTION  
214 OF THE CUSTOMS AND EXCISE ACT

To the Proper Officer:

at .....

I, ..... (Name) of ..... (address) .....

PIN ..... admit the offence of (state offence and section  
of law violated) .....

and hereby request the Commissioner to deal with the case under the provisions of Section 214 of the Customs and Excise Act. I understand that any order made by the Commissioner under this section is final and is not subject to appeal.

I wish to mitigate as follows:

.....

.....

*Signed* .....*Date* .....

REPUBLIC OF KENYA  
FORM C. 52

(r. 264)  
CUSTOMS AND EXCISE DEPARTMENT

## DECLARATION OF CUSTOMS VALUE BY THE IMPORTER

1. Name and Address of the Seller/Exporter	FOR OFFICIAL USE
2. (a) Name and Address of the Buyer/Importer	
2. (b) Name of declarant  Title .....	
3. Terms of Delivery	
4. Number and date of invoice	5. Number and Date of Contract
6. Number and Date of any previous Customs Decision concerning Boxes 7 to 9	Enter "X" where applicable
7. (a) Are the buyer and seller RELATED* in the sense of Customs Appendix C?	<input type="checkbox"/> YES <input type="checkbox"/> NO
If "yes", enter relationship code (see RELATED codes overleaf)	<input type="checkbox"/> If "no", go to Box 8

[Subsidiary]

## FIRST SCHEDULE, Form C. 52—continued

(b) Did the relationship INFLUENCE the price of the imported goods?	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
(c) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in the 7th Schedule to the Customs and Excise Act. "yes", give details.	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
8. (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restrictions which:	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
- are imposed by Kenyan law;				
- limit the geographical areas in which the goods may be resold;	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
- do not substantially affect the value of the goods.				
(b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued?	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
Specify the nature of the restriction, conditions or considerations as appropriate:				
Can a value of the conditions or considerations be determined?	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
If "yes", indicate the amount in Box 10(b).	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
9. (a) Are any ROYALITIES or LICENSE FEES payable as a condition of the sale?	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller?	<input type="checkbox"/>	<input type="checkbox"/>	YES	NO
IF "yes", specify conditions and, if possible, indicate the amounts in Boxes 14 and 15.				

DECLARATION OF VALUE BY THE IMPORTER (in currency of transaction)		Total Value
A.	10. (a) Net prices of INVOICE (Price actually paid or payable for settlement)	
Basis of Calculation	(b) Indirect payments – see Box 8(b)	
	11. <b>TOTAL A</b> (in currency of invoice)	
B.	12. Cost incurred by the buyer: (a) Commissions (Enter 'X' as applicable: selling [ ] and/or buying [ ])	
Adjustments	(b) Brokerage	
	(c) Costs for containers and packing	
to the Price Paid	13. Goods and services supplied by the buyer free of charge or at reduced costs for use in connection with the production and sale for export of the imported goods: (N.B: The values shown represent an apportionment where appropriate)	
or Payable (7th Schedule, Appendix B of the Act)	(a) Materials, components, parts and similar items incorporated in the imported goods.	
	(b) Tools, dyes, moulds and similar items used in the production of the imported goods.	

## FIRST SCHEDULE, Form C. 52—continued

DECLARATION OF VALUE BY THE IMPORTER ( <i>in currency of transaction</i> )		<i>Total Value</i>	
<b>C.</b> <b>Post</b> <b>Landing</b> <b>Expenses</b> <b>(May be included in 'A'</b>	(c) Materials consumed in the production of the imported goods.		
	(d) Engineering, development, artwork, design work, plans and sketches undertaken elsewhere other than in the country of the import and necessary for the production of imported goods.		
	14. Royalties and license fees – see Box 9(a)		
	15. Proceeds of any subsequent resale, disposal or use accruing to the seller – see Box 9(b).		
	16. Costs of delivery to Kenya: (a) Transport/freight (b) Loading and handling charges (c) Insurance		
	<b>17. TOTAL B (<i>in currency of invoice</i>):</b>		
	18. Costs of transport after arrival in Kenya		
	19. Charges of construction, maintenance and other related expenses after importation – except installation costs		
	20. Other charges (specify):		
	21. Customs duty and taxes in Kenya		
	<b>22. TOTAL C (<i>in currency of invoice</i>)</b>		
	<b>CUSTOMS VALUE (A + B) or (A + B - C) if 'C' is included in 'A'</b>	23. Total customs value in currency of invoice	
	*In accordance with Appendix C of the Customs Act, persons shall be deemed related only if— (1) They are officers or directors of one another's business; (2) they are legally recognised partners in business; (3) they are employer or employee; (4) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stocks or shares or both;		<b>IMPORTANT NOTE</b>  By signing and lodging the declaration, the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and the authenticity of any document produced in support.
			24. Signature of Authorized Person:  .....

---

## [Subsidiary]

**FIRST SCHEDULE, Form C. 52—continued**

<p>(5) one of them directly or indirectly controls the other;</p> <p>(6) both of them are directly or indirectly controlled by a third person;</p> <p>(7) together they directly or indirectly control a third person;</p> <p>(8) they are members of the same family.</p> <p>Persons who are associated in business with one another in that one is sole agent, sole distributor or sole concessionaire of the other, shall be deemed to be related only if they fall within the mentioned criteria above.</p>	<p>The declarant also undertakes that he will submit additional information or documents required to determine customs value of the goods.</p> <p>Any misdeclaration on this form will constitute an offence as stipulated under s. 127 and s. 187 of the Act.</p>	<p>Date.....</p> <p>Place .....</p> <p>STAMP/SEAL</p>
---	--	---

REPUBLIC OF KENYA

FORM C. 53

(r. 267)

**CUSTOMS AND EXCISE DEPARTMENT**

**NOTICE OF SEIZURE**

To: .....	Port of Departmental No. .....
1. Take notice that: .....	
..... ..... .....	
 ..... ..... .....	
has/have been seized as liable to forfeiture under the Customs and Excise Act on the following grounds:  ..... ..... ..... .....	
2. If you claim or intend to claim that the things seized are not liable to forfeiture you should, within one calendar month from the date of this notice, give notice in writing of your claim in accordance with the provisions of the Customs and Excise Act. In default of such notice the things seized will be deemed to have been lawfully condemned and will be liable to be disposed of in such manner as the Commissioner may direct.	
Date .....  Proper Officer	

A5 White (210 mm x 148 mm)

**FIRST SCHEDULE—*continued***

**REPUBLIC OF KENYA  
FORM C. 54**

(r. 276)

## CUSTOMS AND EXCISE DEPARTMENT

**APPLICATION FOR PAYMENT OF PROCEEDS OF SALE OF GOODS**

A4 White (297 mm X 210 mm)

**REPUBLIC OF KENYA  
FORM C. 55**

(r. 278)

CUSTOMS AND EXCISE DEPARTMENT

AIRCRAFT/VESSEL/VEHICLE LICENCE—OTHER

Subject to the observance by the licensee of the provisions of the Customs and Excise Act a licence is granted to .....  
of ..... to use from .....  
until the 31<sup>st</sup> December, .....  
.....  
for the conveyance within (1) .....

---

## [Subsidiary]

**FIRST SCHEDULE—*continued***

A4 White (297 mm X 210 mm)

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 56 (r. 240A(6))  
CUSTOMS AND EXCISE DEPARTMENT

## IMPORTS FOR EXPORTS APPLICATION FORM

Remission of Duties and VAT on Goods Imported for Use in the Production of Goods for Export  
 Form C. 56 to be completed in triplicate and submitted, with one copy of each supporting document, to the EPPO in the Treasury.  
 In completing Blocks 12, through 32, use extra sheets (in triplicate) if more space is required.

1. Full name of business	2. Postal address.	3. Date received by EPPO	4. EPPO Control No.
5. Telephone(s) (include area code)	6. Importer Code No.	7. VAT Registration No.	8. Tax-payer identification No.

9. Location of production facilities for export/indirect export good (include L.R. Plot No, Street and City).

10. History of applicant's export/indirect exports of this good (tick one only).†

Never	<input type="checkbox"/>	Less than one year	<input type="checkbox"/>	More than one year	<input type="checkbox"/>
-------	--------------------------	--------------------	--------------------------	--------------------	--------------------------

11. This request for duty exemption is based into
- (a) Past exports/indirect export (supported by export entries/transfer forms) or,   
 (b) Planned exports/indirect exports (supported by contract and L/C).

12. Description of goods(s) to be exported from Kenya (if more than one item is listed, attach a separate sheet with detailed input-ratios for each imported input to each export)	13. Tariff No.	14. Quantity and Unit	15. Unit of Measure	16. FOB/exfactory value (Ksh.)†	17. Repeated export/indirect export (Y/N)*

## *Customs and Excise*

---

[Subsidiary]

**FIRST SCHEDULE, FORM C. 56—continued**

(If more than one imported input is listed below, attach a separate sheet with detailed input/output ratios for each imported input into each export/indirect export. If possible, include one C. 56 all inputs which go into a given export/indirect export. Also enclose input licence application or evidence. It is not required.)

28. RENEWAL (Y/N) put 'Y' imputs are carried forward from an earlier C. 56 approval original control No. (Attach Copy)

In block 17, put 'Y' (Yes) if this export/indirect export consignment has been included in an earlier C. 56 application with different inputs and imported.

For these boxes delete export or indirect export and FOB or ex-factory value as appropriate, export entry or transfer form

**DECLARATION BY APPLICANT**

Form C-56 (Rule 240A (6))

---

thus happy ever and declare that

- A. I/we shall submit a reconciliation declaration Form C. 57 as prescribed six (6) months following the date of approval of this application or upon completion of the export/indirect export contract, whichever is sooner.

## FIRST SCHEDULE, FORM C. 56—continued

- B. Where any of the goods imported according to this approval are not used in the production of the declared goods duty exported directly or indirectly, I/we shall pay the applicable duties and taxes on these goods if they are not re-exported, nor transferred to a licensed bonded factory or EPZ enterprise, nor transferred to the next production period for use in the production of exports/indirect exports.
- Transferring inputs to the next production period requires EPPO approval of a new C. 56 application covering only those transferred inputs. This should be marked renewal (Y) in block 28, and submitted together with the C. 57 reconciliation to EPPO, the Treasury.
- C. I/we shall maintain proper books and records as prescribed.
- D. I/we shall allow authorised officers access to my/our plant and records to conduct verification of exportation and use of imported goods as declared.
- E. I/we shall post security for the duties and taxes remitted according to the regulations.
- F. I/we shall not claim export compensation on exports, in the production of which duty exempt imports have been used.

33. Full name of company manager or director signing C. 56 (please type or print):	34. Signature
35. Title/Designation:  (FOR OFFICIAL USE ONLY)	36. Date
INSPECTING OFFICER	38. Date stamp:
39. Name:	37. I hereby RECOMMEND/NOT RECOMMEND
41. Title	40. Signature:
APPROVING OFFICER	43. Date stamp
44. Name:	42. I hereby APPROVE/REJECT
46. Title	45. Signature:
47. C.56 Control No.	48. APPROVAL No.:

## C.56 SUPPLEMENTARY TABLES A AND B

*Determination of Amounts to be placed in C. 56, Blocks 14 and 16*

An application for remission of duties and VAT must be based either on PAST exports Indirect exports or on FUTURE export/Indirect export contracts. If the basis is past exports/indirect exports during the most recent one, two, or three years, attach a table similar to Table A below. If the basis is export/indirect exports contracts during the next nine months, attach a table similar to Table B below. List multiple exports/direct exports by Tariff No. from lowest to highest. Use extra sheets, with wider margins, if more space is needed.

## *Customs and Excise*

---

[Subsidiary]

**FIRST SCHEDULE, FORM C. 56—continued**

C. 56 TABLE A. EXPORTS/INDIRECT EXPORTS DURING THE PAST ONE, TWO, OR THREE YEARS

(Within each Tariff No., list items in chronological order, by date of Customs Entry. Attach copies of export entries or transfer forms.)

For each tariff No. above, calculate the TOTAL FOB/ex-factory value of exports/indirect exports and the 6-months AVERAGE FOB/ex-factory value of exports/indirect exports for the past 1, 2, or 3 years:

### *Customs and Excise*

---

[Subsidiary]

**FIRST SCHEDULE, FORM C. 56—continued**

C. 56 TABLE B. FUTURE EXPORTS/INDIRECT EXPORTS, DURING THE NEXT NINE MONTHS

Attach copies of all future export/indirect exports contracts of L/C's

(The maximum amounts which can be entered in C. 56, Blocks 14 and 16 are those supported by EITHER contracts or L/C's.)

(FOR OFFICIAL USE ONLY)

---

C. 56 Control No.

FORM C. 57 (r. 240A(22))

**CUSTOMS AND EXCISE DEPARTMENT**

**IMPORTS FOR EXPORTS: RECONCILIATION DECLARATION**

Attach copy of relevant C. 56 Approval and C. 57 Tables A, B, and C-G (as appropriate), and submit to EPPO, Treasury.

Attach copy of relevant C. 50 Approval and C. 57 Tables A, B, and C-C (as appropriate), and submit to LFOC, Treasury.				
1. Full Name of Company	2. C. 58 Control No.	(FOR OFFICIAL USE ONLY)		
5. Telephone(s) (Include area code)	6. Importer Code No.	3. C. 57 Date Due	4. C. 57 Date Received	5. C. 57 Serial No.
8. Full Name of manager or director signing C. 57 (Type or print)	9. Title/Designation	10. Signature	11. Date	

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 57—*continued*

	Value of inputs (KSh.)	Imported duty remitted/paid (KSh.)	Excise duty remitted/paid (KSh.)	VAT remitted/paid (KSh.)
12. Total imported inputs and/or indirect imports and their related duties/taxes				
Total imported inputs and/or indirect imports and duties/taxes				
LESS				
13. Total imports/indirect imports used in exports/indirect exports (Table B)				
14. Total imports/indirect to be transferred to the next period (Table C)				
15. Total imports/indirect imports transferred to bonded factories (Table D)				
16. Total imports/indirect imports re-exported to EPZ enterprises (Table E)				
17. Total imports/indirect imports re-exported to another country				
18. Total imports/indirect imports sold domestically, on which duties and VAT have been paid (Table (G))				
19. Subtotal (sum of rows 13 through 18, Tables B through G)				
20. Duties and VAT owed (row 12 minus row 19)				
21. (FOR OFFICIAL USE ONLY)				

Reconciliation completed and accepted. Applicable duties and VAT (if any) have been paid. Customs may be cancelled.

**FIRST SCHEDULE, FORM C. 57—continued**

For Commissioner of Customs

Name \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

## NOTES:

1. Tables A and B are required of all exporters under the duties and VAT remission programme Submit Tables C-G, as appropriate.
2. Copies may be made of Table A through G, with wider columns and extra sheets as required.
3. List imported inputs and exports in Tariff No. order, from lowest to highest.
4. Copies of relevant Invoices, receipts, Customs entries, Certificate of Destruction, etc., should be attached.

**C. 57 TABLE A. IMPORTED INPUTS**

Tariff No.	Description of imported inputs and/or indirect exports	Quantity	Unit of Measure	Value of inputs (KSh.)	Remissions (KSh.)			Import Entry	
					Import duty	VAT	Excise Duty	No.	Date
TOTALS (KSh.)									

*Note*—Include all imported inputs in Table A, with their distribution in Tables B, C, D, E, F, and G, as appropriate. (Attach copies of all Import Entries)

## *Customs and Excise*

---

[Subsidiary]

**FIRST SCHEDULE, FORM C. 57—continued**

C. 57 TABLE B. EXPORTS

**TOTALS (KSh.)**

**TOTALS (KSh.)**

NOTE: In the last column, enter "Yes" if export compensation has been or will be claimed on Export Entry, Block 30. (Attached copies of all Export Entries)  
Duty remission will not be granted on inputs into exports on which export compensation has been or will be claimed.

C. 57 TABLE C. IMPORTED INPUTS TO BE TRANSFERRED TO THE NEXT PRODUCTION PERIOD

NOTE: Attach a fresh C.56 application, marked "Y" in Block 28, for "renewal" for these imported inputs.

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 57—*continued*

## NOTES:

1. Copies may be made of Tables A-G, with wider columns and extra sheets, if more space is needed.
2. List imported inputs and exports in Tariff No. order from lowest to highest.
3. Copies of relevant invoices, receipts, Customs entries Certificate of Destruction, etc., should be attached.

## C. 57 TABLE D. IMPORTED INPUTS TRANSFERRED TO BONDED FACTORIES (MUB)

Tariff No.	Description of imported inputs transferred to next Bonded factories.	Quantity	Unit of Measure	CIF Value of imports (KSh.)	Remissions (KSh.)			Import entry	
					Import Duty	VAT	Excise Duty	No.	Date
TOTALS (KSh.)									

NOTE: Include all imported inputs in Table A, with their distribution in Tables B, C, D, E, F, and G, as appropriate. (Attach copies of all Import Entries.)

## C. 57 TABLE E IMPORTED INPUTS TRANSFERRED (RE-EXPORTED) TO EPZ ENTERPRISES

Tariff No.	Description of imported inputs transferred to EPZ Enterprises	Quantity	Unit of Measure	CIF Value of imports (KSh.)	Remission (KSh.)			Import Entry		Export Entry	
					Import Duty	Excise Duty	VAT	No.	Date	No.	Date
TOTALS (KSh.)											

NOTE: In the last column, enter "Yes" if export compensation has been or will be claimed on Export Entry, Block 30. (Attach copies of all Export Entries.)

Duty remission will not be granted on inputs into exports on which export compensation has been or will be claimed.

*Customs and Excise*

---

[Subsidiary]

**FIRST SCHEDULE, FORM C. 57—continued**

C. 57 TABLE F. IMPORTED INPUTS RE-EXPORTED TO ANOTHER COUNTRY

NOTE: In the last column, enter "Yes" if export compensation has been or will be claimed on Export Entry, Block 30. (Attach copies of all Export Entries.)  
Duty remission will not be granted on inputs into exports on which export compensation has been or will be claimed.

C. 57 TABLE G. IMPORTED INPUTS SOLD DOMESTICALLY, ON WHICH DUTIES AND VAT HAVE BEEN PAID

NOTE: Attach a fresh C. 56 application, marked 'Y' in Block 28 for these imported inputs.

**FIRST SCHEDULE—continued**

FORM C. 60 (r. 240(6))

**CUSTOMS AND EXCISE DEPARTMENT**

REPUBLIC OF KENYA

**ESSENTIAL GOOD(S) PROGRAMME APPLICATION FORM**

#### **Remission of Duties and VAT on goods imported for use in the Production of Essential Goods.**

Form C. 60 to be completed in triplicate and submitted, with one copy of each supporting document to the Export Promotion programmes Office (EPPO) in the Treasury.

## *Customs and Excise*

---

[Subsidiary]

**FIRST SCHEDULE, FORM C. 60—continued**

C. 60 approval. Original Control No. (Attach Copy) Totals

26. \_\_\_\_\_ 27. \_\_\_\_\_ 28. \_\_\_\_\_ 29. \_\_\_\_\_

"In Block 16, put "Y" (Yes) if Essential Good(s) has been included in an earlier C 60 application with different imported inputs.

I/We hereby agree and declare that:

- I/We hereby agree and declare that:

  - A. I/We shall submit a reconciliation Form C. 61 as prescribed nine (9) months following the date of approval of this application or upon production of the essential goods, whichever is sooner.
  - B. Where any of the goods imported according to this approval are not used in the production of the declared Essential Good(s), I/We shall pay the applicable duties and taxes on these goods, unless these are transferred or the next production period.  
Transferring inputs to the next production period requires EPPO approval of a new C 60 application covering only those transferred inputs.  
This should be marked renewal (Y) in block 25, and submitted together with the C. 61 reconciliation to EPPO, in the Treasury.
  - C. I/We shall maintain proper books and records as prescribed.
  - D. I/We shall allow authorised officers access to my/our plant and records to conduct verification of production and use of imported goods as declared.
  - E. I/We shall post security for the duties and taxes remitted according to the regulations.

30. Full Name of Company Manager or Director signing Form C. 60 (please type or print). 31. Signature: \_\_\_\_\_  
32. Title/Designation. 33. Date: \_\_\_\_\_

*Customs and Excise*

[Subsidiary]

**FIRST SCHEDULE, FORM C. 60—continued**

(FOR OFFICIAL USE)

INSPECTING OFFICER	34. I hereby RECOMMEND/NOT RECOMMEND	35. Date stamp:
36. Name:	37. Signature:	
38. Title		
APPROVING OFFICER.	39. I hereby APPROVE/REJECT	40. Date stamp:
41. Name:	42. Signature:	
43. Title		
44. C. 60 Control No.		45. APPROVAL No.: COPY

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM C. 60

(r. 240A(6))

CUSTOMS AND EXCISE DEPARTMENT

## C. 60 SUPPLEMENTARY TABLES A AND B

## DETERMINATION OF AMOUNTS TO BE PLACED IN C. 60, BLOCKS 14 AND 16.

An application for remission of duties and VAT on Essential Goods must be based either on past production of these Goods or on future contracts. If the basis is past production during the most recent one, two, or three years, attach a table similar to table A below. If the basis is contracts for the next months, attach table similar to table B. List multiple Essential Good(s) by Tariff No., from the lowest to the highest. Use extra sheet with wider margins, if more space is needed.

## C.60 TABLE A, PRODUCTION OF ESSENTIAL GOOD(S) DURING THE PAST ONE, TWO, OR THREE YEARS.

For each Tariff No below, calculate the TOTAL volume of Production of Essential Good(s) and the 6-MONTH AVERAGE volume production for the past 1, 2, and 3 years.

Tariff No.	FOB value of Exports During Past:			6-month Avg. Exports During Past:		
	Year 1	Year 2	Year 3	Year 1	Year 2	

## C. 60 TABLE B PRODUCTION OF ESSENTIAL GOOD(S), DURING THE NEXT MONTHS

(Attach copies of all future contracts or L/C's, for the supply of Essential Good(s)).

Tarff No.	Description of Essential Good(s)	Contract		Quantity	Unit of Measure	L/C	
		No.	Date			Date	Volume

(The maximum amounts which can be entered in C. 60, Block 13 and 15 are those supported by EITHER contracts or L/C's).

(FOR OFFICIAL USE) C. 60 Control No.	_____
---	-------

**FIRST SCHEDULE—continued**

REPUBLIC OF KENYA

KENYA REVENUE AUTHORITY  
IMPORT DECLARATION FORMFORM C. 61 (r. 38A(4))  
CUSTOMS AND EXCISE DEPARTMENT

Importers Name and address			PIN Contact Name Email Telephone      Fax/Telex		
Seller's Name and address			Contact Name Email Telephone      Fax/Telex		
Country of Supply	Port of Discharge (Kenya)	Port of Customs Clearance	Transport Mode	ETD Local Inspection? (Y/N) <input type="checkbox"/>	
COMESA Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Original Certificate Ref.	Transaction Terms	Proforma Inv.No. & Date	Incoterm	
Currency	Exchange Rate	FOB Value	Freight	Insurance	Other Charges
New/Used (Year)	Full Description & Applicable Standard(s)	C of Origin	H.S. Code	Quantity	Unit of Qty
					FOB Value

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 61—*continued*

This IDF is issued by the Kenya Liaison Office of the prescribed Pre-shipment Inspection Agent in accordance with the Customs and Excise Regulations. The information contained herein is as declared by the named importer, and is for the sole use of the Government of Kenya. This declaration does not in any way relieve the named importer of its legal liability to comply with the Kenya laws.

**I/We declare that the above particulars are true and correct.**

Name	Signature	Date
	PSI Confirmation to Seller <input type="checkbox"/> Yes <input type="checkbox"/> No	Prior Approval
	Intervention Code:	
	GOK Processing Fee Prepared/Amount (KSh.) Receipt Number Serial Number	Applicable? <input type="checkbox"/> Yes <input type="checkbox"/> No

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA CUSTOMS AND  
EXCISE DEPARTMENT  
FORM C. 62

(r. 38A(4))

## IMPORT DECLARATION FORM

REPUBLIC OF KENYA

SEXTUPPLICATE  
IMPORTER

See guidelines overleaf

MINISTRY OF FINANCE

No. AB

## IMPORT DECLARATION FORM

Importer (full particulars)			PIN.	
			Importer Code	
Name and Position of Contact Person (Importer)			Telephone	Fax/Telex
Seller (full particulars)			Telephone	Fax/Telex
Supply Country	Port of Discharge (Kenya)	Port of Customs Clearance	Transport Mode	ETD
Transaction Terms	Goods Origin	Import Regime	Proforma No./Date	PTA <input type="checkbox"/> Yes <input type="checkbox"/> No
Currency	FOB Value	Freight	Insurance	Other Charges
Description (by item)		HS Code	Quantity	FOB Value
I/We declare that the above particulars are true and correct.				
Date: ..... Name: ..... Signature: .....				
	Exchange Rate	Approval Stamp for Items on Schedule B		
	GoK Processing Fee (KSh.)			
	PSI Confirmation to seller <input type="checkbox"/> Yes <input type="checkbox"/> No			

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM C. 63 (rr. 37, 50, 56, 64, 79A, 79E, 79H, 81, 96, 96A, 97, 127A, 223, 233, 237, 240A, 244 and 272)  
CUSTOMS AND EXCISE DEPARTMENT  
SIZE A4 (WHITE)

## IMPORTS/EXPORTS/TRANSIT/WAREHOUSING DECLARATION

REPUBLIC OF KENYA

KENYA REVENUE AUTHORITY, CUSTOMS &amp; EXCISE DEPARTMENT

Page 1 of .....

1. Exporter/Consignor	PIN No.	2. Clearance Office Code	3. Regime Code	4. Frontier Office/	FOR OFFICIAL USE DECLARATION NO. AND DATE
		5. Manifest No.			
		6. Date Arrival/Dep.	7. AWB/B/L No.		8. Voy/Flight/Vehicle reg. No./Vess
9. Importer/Consignee	PIN No.	10. Total Items	11. Total Packages	12. Country of Consignment	
		13. Account holder No./ Prepayment Account No.		14. Port of Destination	
		15. Guarantee No.	16. Bond amount	17. Bond Security No.	
18. Declarant/Agent	PIN No.	19. CWC/1st Dest	20. Declarant References	21. Valuation method/ruling	
		22. Bank/Branch Ref		23. Country of Destination	
24. Mode of Transport	25. Nationality of Transport	26. Place Discharge/Loading of	27. Terms Delivery of	28. Terms of Payment	29. Estimated Period in Warehouse/Transit

**FIRST SCHEDULE, FORM C. 63—continued**

30. Location of Goods	31. Warehouse Code/Name/Address	32. R/O Number	32a. Total Customs Value
33. Vehicle Owner/Driver	34. Via (Countries of Transit)	35. Seal Nos.	36. Total Gross Weight

Item No. 01	a. Shipping Marks & Nos./Container No.	b. CPC	c. Commodity Code	d. Net weight (KG)		
e. Goods Description		f. Currency	g. Exchange Rate	h. Invoice Value	j. Customs Value	
		k. Unit of Quantity		l. Country of Origin	m. S.I.T.C.	n. Quantity
		o. Freight		p. Insurance	q. Other Costs	r. Preceding Document Refs
s. License Number	t. License Value/Quantity	u. License Deducted	v. Type of Package	w. Number of Packages	x. Agreement Code	
REVENUE INFORMATION						
y. Duty/Tax Type	aa. Duty/Tax Base	bb. Rate	cc. Value of Duty/Tax Due	dd. Duty tax Due	z. Attached Documents Code      Number      Code      Number	
i						
ii						
iii						
iv.				ee. Total Duty/Tax due this item		

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 63—*continued*

37. SUMMARY TOTALS	i	ii	iii	iv	41. Other Charges Code      Amount	
38. This Page						
39. Other Pages						
40. Totals						
42. Grand Total (Duties Taxes and Other Charges)					FOR OFFICIAL USE	
					Proper Officer	CHEQUE/CASH
47. Declaration  I/We ..... the undersigned of ..... (company name) being the agent/declarant of ..... (imports/exporter) do hereby declare that the information and particulars declared herein are true and complete and accept fully the conditions and requirements attached to the use of the CPC declared herein						No. ..... Shs. ....
Signature	Date	Place	Tel/Fax		Cashier	Date
Received for payment of Import Duty, Excise Duty and VAT						

FIRST SCHEDULE, FORM C. 63—*continued*

## REVERSE OF CUSTOMS DECLARATION

(for official use)

Page ..... of .....

43. 1st Transit Country		44. 2nd Transit Country	
OFFICE OF ENTRY I have verified/stated the packages specified on this declaration and found them to conform to the description given they are undamaged	OFFICE OF EXIT Means of Transport/Packages examined with seals intact. National transit requirements satisfied	OFFICE OF ENTRY Means of Transport/Packages/imported with seals intact	OFFICE OF EXIT Means of Transport/Packages examined with seals intact National transit requirements satisfied
Seals <input type="checkbox"/> on means of transport <input type="checkbox"/> on package <input type="checkbox"/> intact <input type="checkbox"/> affixed		Documents checked Additional Seals      Numbers  <input type="checkbox"/> No <input type="checkbox"/> Yes	
Date, Signature/Stamp	Date, Signature/Stamp	Date, Signature/Stamp	Date, Signature/Stamp
45. 3rd Transit Country		46. Country of Destination	
OFFICE OF ENTRY Means of Transport/Packages/ Imported with seals intact	OFFICE OF EXIT: Means of Transport/Packages examined with seals intact National transit requirements satisfied	OFFICE OF ENTRY:  <input type="checkbox"/> Transferred to office of final Destination	OFFICE OF DESTINATION Means of Transport/Packages examined with seals intact. National transit requirements satisfied

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE, FORM C. 63—continued

Documents Checked Additional Seals      Numbers		<input type="checkbox"/> Transit Operation Completed  No      Yes	Documents Checked Transit Operation Completed
Date, Signature/Stamp	Date, Signature/Stamp	Date, Signature/Stamp	Date, Signature/Stamp
I/We..... do hereby accept the goods declared on this entry into .....		Railway Wagon Aircraft Vessel Vehicle No. .... as entered At ..... Signed ..... Warehouse Licencee ..... Date ..... Proper Officer .....	
Bonded warehouse No. ....		Satisfied Correct/Shortshipment Packages	

## IMPORTS/EXPORTS/TRANSIT/WAREHOUSING DECLARATION (CONTINUATION SHEET) WHERE APPLICABLE

KENYA REVENUE AUTHORITY, CUSTOMS AND EXCISE DEPARTMENT

Page ..... of .....

Item No.	a. Shipping Marks and Nos/Container No.	b. CPC		c. Commodity Code		d. Net weight (kg.)
	e. Goods Description	f. Currency	g. Exchange Rate	h. Invoice Value	j. Customs Value	
		k. Unit of Quantity		i. Country of Origin	m. S.I.T.C.	n. Quantity
		o. Freight		p. Insurance	q. Other Costs	r. Preceding Document Refs

**FIRST SCHEDULE, FORM C. 63—continued**

s. License Number	t. License Value/Quantity	u. License Deducted	v. Type of Package	w. Number of Packages	x. Agreement Code
<b>REVENUE INFORMATION</b>					
y. Duty/ Tax Type	aa. Duty/Tax Base	bb. Rate	cc. Value of Duty/Tax Due	dd. Duty Tax Due	z. Attached Documents Code Number      Code Number
i.					
ii.					
iii.					
iv.					ee. Total Duty/Tax due this item

Item No.	a. Shipping Marks and Nos/Container No.	b. CPC	c. Commodity Code	d. Net weight (kg.)		
e. Goods Description		f. Currency	g. Exchange Rate	h. Invoice Value	j. Customs Value	
		k. Unit of Quantity		l. Country of Origin	m. S.I.T.C.	n. Quantity
		o. Freight		p. Insurance	q. Other Costs	r. Preceding Document Refs
s. License Number	t. License Value/Quantity	u. License Deducted	v. Type of Package	w. Number of Packages	x. Agreement Code	

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM C. 63—*continued*

REVENUE INFORMATION						
y. Duty/ Tax Type	aa. Duty/Tax Base	bb. Rate	cc. Value of Duty/Tax Due	dd. Duty tax Due	z. Attached Documents	
					Code	Number
i.						
ii.						
iii.						
iv.					ee. Total Duty/Tax due this item	

Item No.	a. Shipping Marks and Nos/Container No.	b. CPC	c. Commodity Code	d. Net weight (kg.)
e. Goods Description	f. Currency	g. Exchange Rate	h. Invoice Value	j. Customs Value
	k. Unit of Quantity		l. Country of Origin	m. S.I.T.C.
	o. Freight	p. Insurance	q. Other Costs	r. Preceding Document Refs
s. License Number	t. License Value/Quantity	u. License Value/Quantity Deducted	v. Type of Package	w. Number of Packages
			x. Agreement Code	

**FIRST SCHEDULE, FORM C. 63—continued**

REVENUE INFORMATION						
y. Duty/ Tax Type	aa. Duty/Tax Base	bb. Rate	cc. Value of Duty/Tax Due	dd. Duty tax Due	z. Attached Documents	
					Code	Number
i.						
ii.						
iii.						
iv.					ee. Total Duty/Tax due this item	
38. SUMMARY TOTALS THIS PAGE						
i.	ii.	iii.	iv.		Total:	

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

(r. 50)

FORM CB. 1

CUSTOMS AND EXCISE DEPARTMENT

BOND FOR DELIVERY OF PERISHABLE OR OTHER GOODS PRIOR TO PAYMENT  
OF DUTY

I/We .....  
 of .....  
 and .....  
 of .....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ....., 20.....

WHEREAS the above named .....

has/have imported perishable or other goods by aircraft/vessel .....  
which arrived from .....

on ..... , 20..... and whereas the importer wishes to take delivery of those goods before payment to the Customs of the duties on them.

Now the condition of this obligation is such that if the above named .....

shall deliver to the Commissioner within forty-eight hours of the taking of delivery of the goods imported by him/them Customs entries of all goods so delivered and shall pay all duties and other charges due on those goods, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
the above named ..... } .....  
in the presence of ..... } .....  
of .....

Signed, sealed and delivered by .....  
the above named ..... } .....  
in the presence of ..... } .....  
of .....

REPUBLIC OF KENYA

(r. 37)

FORM CB. 1A

CUSTOMS AND EXCISE DEPARTMENT

## BOND FOR DELIVERY OF GOODS PRIOR TO PAYMENT OF DUTY

REPUBLIC OF KENYA

CUSTOMS AND EXCISE DEPARTMENT

I/we .....  
 of .....  
 and .....

Hereby acknowledge that I/we are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs

## FIRST SCHEDULE, Form CB. 1A —continued

and Excise for which payment I/we bind ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each one of them.

Dated the ..... day of .....

Whereas the above-named .....  
has/have imported goods by aircraft/vessel which arrived on from ..... and  
whereas the importer wishes to take delivery of them prior to payment of Duty on them. Now the condition of this obligation is such that if the above-named .....  
shall deliver to the Commissioner within ninety days of taking delivery of all goods delivered and shall pay all the duties and other charges on those goods, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by

The above-named .....

In the presence of .....

Signed, sealed and delivered by

The above-named .....

In the presence of .....

Approved:

.....  
*for Commissioner*

---

REPUBLIC OF KENYA

FORM CB. 2

(r. 56)

CUSTOMS AND EXCISE DEPARTMENT

BOND FOR REMOVAL OF GOODS FROM ONE PORT OR PLACE TO BE EXAMINED  
AND ENTERED AT ANOTHER PORT OR PLACE

I/We .....

of .....

and .....

of .....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ....., 20.....

WHEREAS the above named .....

has/have given notice to the Commissioner of his/their intention to remove from .....  
..... by ..... , 20 ..... the following goods, that is to say .....

[Subsidiary]

**FIRST SCHEDULE, Form CB. 2 —continued**

Now the condition of this obligation is such that if those goods and every part thereof shall be removed and produced to the proper officer at ..... within ..... days from the date hereof, and if no alteration or diminution in quantity or quality (except as shall be accounted for to the satisfaction of the Commissioner) shall take place in those goods, or in the packages in which they have been delivered, from the time of the delivery thereof to under this obligation, until the production thereof to the proper officer at ..... and if the above named ..... shall thereupon forthwith deliver to the proper officer Customs entries of all the goods so delivered to the satisfaction of the Commissioner and, in the case of goods not warehoused in pursuance of any entry for warehousing, shall forthwith pay to the Commissioner all duties and other charges due to him on those goods, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
the above named ..... }  
in the presence of .....  
of .....  
Signed, sealed and delivered by .....  
the above named ..... }  
in the presence of .....  
Approved:

.....  
*for Commissioner*

**REPUBLIC OF KENYA  
FORM CPZB**

(r. 127A)  
**CUSTOMS AND EXCISE DEPARTMENT**

**BOND FOR THE REMOVAL OF GOODS TO/FROM EXPORT PROCESSING ZONE**

I/We .....  
of .....  
and .....  
of .....  
hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....  
WHEREAS the above named .....  
has/have entered the under mentioned goods, that is to say .....

.....  
.....  
.....  
.....  
.....

**FIRST SCHEDULE, CPZB—*continued***

for removal from ..... port/export processing zone  
at ..... to export processing zone/port .....  
..... at .....

Now the condition of this obligation is such that if the goods and every part thereof shall be delivered into the custody of the person in charge of the export processing zone or enterprise .....

..... at .....

within ..... days of the date hereof, and if no alteration or diminution in the quantity or quality (except such as may be accounted for to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof ..... under this obligation

until the delivery thereof into the custody of the owner of the export processing zone/enterprise, or fully exported, ..... then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by }  
the above named ..... }  
in the presence of .....

## Customs and Excise

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM CPZ. 1 (r. 127A)  
CUSTOMS AND EXCISE DEPARTMENT

## EPZ IMPORT ENTRY

1. Consignor/Exporter (Name and Address)		FOR OFFICIAL USE	
		10. Date and Time of Receipt	11. Customs Entry No.
2. Consignee Importer (Name and Address)		12. Rotation No	Code 13. Manifest Registration No.
		14. To Collector of Customs at EPZ ..... Seal No. ....	
		Date	Authorised Customs Officer
3. Clearing Agent (Name and Address)		15. Country of Origin	Code 16. Country Whence Consigned, if different from 15.
		17. Payment for goods to be made to (Country)	
		19. K.A. Date of Advice	18. Manifest Page No. 20. Bill of Lading Consignment Note No.
4. Mode of Transport from Port	1. Sea 2. Rail 3. Road 4. Air 5. Others (specify) .....	5. Date of Import	21. Value (KSh.)

**FIRST SCHEDULE, FORM CPZ. 1—continued**

6. No./Name of Vessel/Flight/ Vehicle/Rail	7. Port of Discharge  Code	Code	F.O.B	C.I.F.	CUSTOMS VALUE			
8. Port/Place of Loading  Code	Code	Code	22. Gross Weight (kg.)	23. Measurement (m <sup>3</sup> )				
9. Port Account								
4. Marks and Nos./Container Nos.	25. No. and Types of packages	26. Description of Goods (relevant documents must be submitted)						
7. Statistical Code	28. Tariff No.	29. Net Quantity (state units)	30. Duty Rate	31. Customs Value (KSh./cts.)	32. Duty (KSh./cts.)	33. VAT Rate	34. VAT Value (KSh./cts.)	35. VAT (KSh./cts.)
				36. Total Value	37. Total Duty			38. Total VAT
39. Name			FOR OFFICIAL USE			42. Total Bond		
			43. Bond in Force			44. General Bond No.		

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM CPZ. 1—*continued*

40. Status 41. Certification I hereby certify that this declaration is true and correct.	45. Removal from Customs Control Authority by—	46. Register	47. EPZ
<i>Date</i> <i>Signature</i>	<i>Date</i> <i>Authorized Customs Officer</i>	Book	Folio
SPECIAL INSTRUCTIONS	ACTION TAKEN		
<i>Signature</i>	<i>Signature</i>		

## FOR OTHER USES

5. The principal Regulations are amended in the First Schedule by inserting the following new Form CB.1A.

FORM CPZ. 2 (r. 127A)  
CUSTOMS AND EXCISE DEPARTMENT

REPUBLIC OF KENYA

[L.N. 234/1991, s. 2.]

## EPZ EXPORT ENTRY

1. Consignor/Exporter (Name and Address)	FOR OFFICIAL USE		
	10. Date and Time of Receipt	11. Customs Entry No.	
2. Consignee/Importer (Name and Address)	12. Rotation No. Code	Code	13. Manifest Registration No.

## FIRST SCHEDULE, FORM CPZ. 2—continued

		14. To Collector of Customs at EPZ ..... Seal No. ....				
		.....				
3. Clearing Agent (Name and Address) Code No.		Date	Authorized Customs Officer			
		15. Country of Origin	Code			
		16. Destination of Goods	Code			
		17. Payment for Goods Received/to be Received from (Country)	Code			
		18. Invoice No.	Code			
		19. Amount Received/to be Received	20. Bill of Lading/Invoice No.			
4. Mode of Transport from Port 1. Sea    2. Rail    3. Road    4. Air 5. Other (specify) .....		5. Date of import	21. Value (KSh.)			
6. No./Name of Vessel/ Flight/Vehicle/Rail	Code	7. Port of Discharge	Code	INSURANCE	FREIGHT	F.O.B. VALUE
8. Post/Place of Loading		Code	9. Port Account	Code	22. Gross Weight (kg.)	23. Measurement (m <sup>3</sup> )
24. Marks and Nos./Container Nos		25. No. and Types of Packages		26. Description of Goods (relevant documents must be submitted)		
27. Statistical Code	28. Tariff No.	29. Nett Quantity (state units)		30. F.O.B. Value (KSh./cts.)		

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE, FORM CPZ. 2—*continued*

31. Name	FOR OFFICIAL USE	34. Bond in Force	
32. Status	35. Removal from Customs Control Authorized by—	36. Register	37. EPZ
33. Certification: I hereby certify that this declaration is true and correct.		Book	Folio
Date	Signature	Date	Authorized Customs Officer
		Date	
38. RAILWAGON SHIPPED IN AIRCRAFT VESSEL VEHICLE NO. .... as entered PACKAGES			
SATISFIED CORRECT/SHORT SHIPMENT DATE ..... PROPER OFFICER			
39. RECEIVED ..... BOARD AIRCRAFT/ VESSEL VEHICLE/RAIL	PACKAGES ON	40. EXAMINED ON BOARD AIRCRAFT/ VESSEL/VEHICLE/RAIL ..... AT ..... THE ..... PACKAGES AS ENTERED	
DATE	MASTER	DATE	MASTER

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM CPZ. 3 (r. 127A)  
CUSTOMS AND EXCISE DEPARTMENT

## EXPORT PROCESSING ZONE

## STATEMENT OF MONTHLY RETURNS OF RAW MATERIALS

NAME OF FIRM: .....

STOCKS OF RAW MATERIALS FOR THE MONTH OF: .....

Name of Raw Materials	Opening Stock	Total Qty Imported	Total Value Imported	Total	Total Qty Issued	Closing Stock	Wastage	Manner of Wastage Disposal
	A	B	C	D=A+B	E	F	G=D-E-F	H
(EXAMPLE) Lenses, LED., LCD Tool Coil Form P.C. Board Tapes Substrate, Raw Ceramic								
TOTAL								

*Customs and Excise*

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM MR. 2  
CUSTOMS AND EXCISE DEPARTMENT

## EXPORT PROCESSING ZONE

## STATEMENT OF MONTHLY RETURNS OF FINISHED AND SEMI-FINISHED GOODS

NAME OF FIRM: .....

STOCKS FOR THE MONTH OF: .....

Date of Export	Reg No. of Customs Entry Form	Description of Goods	Statistical Code	Net Qty. as Customs Export Entry Form	F.O.B. VALUE		Total per Customs Entry Form	Destination of Goods	Remarks
					Finished	Semi-Finished			
A	B	C	D	E	F	G	H	I	J
TOTAL									

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM CB. 3

(rr. 35 and 65)  
CUSTOMS AND EXCISE DEPARTMENT

BOND FOR THE WAREHOUSING OF GOODS OR REMOVAL OF WAREHOUSED  
GOODS

I/We .....  
of .....  
and .....  
of .....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....  
WHEREAS the above named .....  
has/have entered the undermentioned goods, that is to say .....

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

for warehousing/for removal from bonded Warehouse No. ..... at ..... /  
for re-warehousing in bonded Warehouse No. ..... at .....

Now the condition of this obligation is such that if the goods and every part thereof shall be delivered into the custody of the person in charge of bonded Warehouse No. .....  
at ..... within ..... days of the date hereof, and if no alteration or diminution in the quantity or quality (except such as may be accounted for to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof to ..... under this obligation until the delivery thereof into the custody of the warehouse keeper of bonded Warehouse No. ....  
then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
the above named .....  
in the presence of .....  
of .....

Signed, sealed and delivered by .....  
the above named .....  
in the presence of .....  
of .....

Approved:

*for Commissioner*

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM CB. 4

(rr. 65 and 233)  
CUSTOMS AND EXCISE DEPARTMENT

## BOND FOR EXPORTATION

I/We .....  
of .....  
and .....  
of .....  
hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ....., 20.....

WHEREAS the above named .....  
has/have given notice of his/their intention to export to (*place*) .....  
in (*country*) .....  
the following goods, that is to say .....

.....  
.....  
.....

Now the condition of this obligation is such that if those goods and every part thereof shall be exported to, and shall be landed at ..... within ..... days from the date hereof and if no alteration or diminution in the quantity or quality (except such as shall be accounted for to the satisfaction of the Commissioner) shall take place in the goods, or in the packages in which they have been delivered from the time of the delivery thereof to ..... under this obligation, until the landing thereof at the place; and if the above named ..... shall in every case in which the Commissioner shall require it and within such time as in each case he shall allow produce proof to the satisfaction of the Commissioner of the due landing of the goods at that place, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
the above named .....  
in the presence of .....  
of ..... } .....  
*Witness*

Signed, sealed and delivered by .....  
the above named .....  
in the presence of .....  
of ..... } .....  
*Witness*

Approved: ..... for Commissioner

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM CB. 5

(rr. 65, 91, 233)  
CUSTOMS AND EXCISE DEPARTMENT

## BOND FOR SHIPMENT OF STORES

I/We .....  
of .....  
and .....  
of .....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ....., 20.....

WHEREAS the above named .....  
intend(s) to load as stores on board the .....  
the undermentioned goods; that is to say .....

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

Now the condition of this obligation is such that if all the goods shall be loaded on board the ..... and shall be used as stores on board the ..... or be otherwise accounted for to the satisfaction of the Commissioner and if the packages containing them shall not be opened, nor any of the goods therein taken out or altered, until the ..... has left the place of final departure on her intended foreign journey, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
the above named .....  
in the presence of .....  
of .....

}

*Witness*

Signed, sealed and delivered by .....  
the above named .....  
in the presence of .....  
of .....

}

*Witness*

Approved:

for Commissioner

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

(r. 74)

FORM CB. 6

CUSTOMS AND EXCISE DEPARTMENT

## GENERAL BOND FOR THE SECURITY OF WAREHOUSED GOODS

I/We .....  
 of .....  
 and .....  
 of .....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....

WHEREAS the Commissioner by virtue of the authority vested in him by the Customs and Excise Act has appointed No. ..... warehouse situated in the port of ..... whereof the above named ..... is the occupier, as a warehouse for the warehousing of goods without payment of duty on the first entry thereof and has directed that the above named ..... shall give security in the sum of ..... shillings and has approved of the above named ..... as surety of above named .....

Now the condition of this obligation is such that if the full duties on all goods as shall at any time be warehoused in the above-mentioned warehouse shall from time to time be paid to the Commissioner, or if all such goods shall be exported, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by  
 the above named .....  
 in the presence of .....  
 of .....

{}

Signed, sealed and delivered by  
 the above named .....  
 in the presence of .....  
 of .....

{}

Approved: ..... for Commissioner

REPUBLIC OF KENYA

(r.s 86)

FORM CB. 7

CUSTOMS AND EXCISE DEPARTMENT

## BOND FOR GOODS TO BE SHIPPED PRIOR TO ENTRY

I/We .....  
 of .....  
 and .....  
 of .....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....

## FIRST SCHEDULE, Form CB. 7—continued

WHEREAS the above named .....  
 is/are permitted to ship on board the aircraft/vessel .....  
 for ..... certain packages containing .....  
 (hereinafter called the goods) and marked and/or numbered .....  
 .....  
 whereupon the export duties have not been paid; and whereas the above named .....  
 is required to enter the goods and pay the export duties thereon within ninety-six hours after the  
 departure of the aircraft/vessel or within such further period as the proper officer may allow.

Now the condition of this obligation is such that if the above named .....  
 shall enter the goods and pay to the Customs the full duties thereon within the time aforesaid then  
 this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
 the above named ..... } .....  
 in the presence of ..... } .....  
 of ..... } .....  
 .....  
 Signed, sealed and delivered by .....  
 the above named ..... } .....  
 in the presence of ..... } .....  
 of ..... } .....  
 Approved:

REPUBLIC OF KENYA

FORM CB. 8

CUSTOMS AND EXCISE DEPARTMENT

[Rule 96 (4).]

## TRANSIT BOND

I/We .....	PIN NO .....
of .....	PIN NO .....
and .....	
of .....	
hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of .....	

..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....  
 WHEREAS the above named .....  
 has/have entered the following goods in transit form .....  
 to (Physical Address) ..... that is to say .....

Now the condition of this obligation is such that if within the period allowed by law the goods and every part thereof shall be exported and proof of exportation satisfactory to the Commissioner shall be produced within that period and, furthermore, in any case in which the Commissioner requires it, proof satisfactory to the Commissioner of the landing of the goods at the port of destination shall also be produced within the period allowed by the Law, then this obligation shall be void but otherwise shall be and remain in full force.

[Subsidiary]

## FIRST SCHEDULE, Form CB. 8—continued

Signed, sealed and delivered by the above named .....	{	.....
Name, Pin No. and Title/Rank of the Official signing .....		
in the presence of .....		
Name and Staff No. of Officer witnessing .....		
of .....	{	.....
Signed, sealed and delivered by the above named .....		
Name, Pin No. and Title/Rank of the Official signing .....		
in the presence of .....		
Name and Staff No. of the Officer witnessing .....		
of .....		
Approved		for Commissioner

REPUBLIC OF KENYA  
FORM CB. 9(r. 97)  
CUSTOMS AND EXCISE DEPARTMENT

## TRANSHIPMENT BOND

I/We .....  
 of .....  
 and .....  
 of .....  
 hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....

WHEREAS the above named .....  
 has/have given notice of his/their intention to tranship from the .....  
 to the ..... for exportation the following goods, that is to say .....

Now the condition of this obligation is such that if the goods and every part thereof shall be duly transhipped from the ..... to the .....  
 and shall be exported to, and shall be landed at ..... within .....  
 from the date hereof; and if no alteration or diminution in quantity or quality (except such as shall be accounted to the satisfaction of the Commissioner) shall take place in the goods, or in the packages in which they have been delivered, from the time of delivery thereof to the .....  
 under this obligation, until the landing thereof at that place; and if the above named .....  
 ..... shall in case the Commissioner shall require it, and within such time as he shall

**FIRST SCHEDULE, Form CB. 9—continued**

allow, produce proof to the satisfaction of the Commissioner of the due landing of the goods at that place, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by  
the above named ..... }  
in the presence of ..... }  
of ..... }

Signed, sealed and delivered by  
the above named ..... }  
in the presence of ..... }  
of ..... }

*Approved:* \_\_\_\_\_ for Commissioner \_\_\_\_\_

**REPUBLIC OF KENYA** (r. 223)  
**FORM CB. 10** **CUSTOMS AND EXCISE DEPARTMENT**

**BOND FOR THE RE-EXPORTATION OF IMPORTED GOODS DELIVERED WITHOUT  
PAYMENT OF DUTY**

I/We .....  
of .....  
and .....  
of .....  
hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....

WHEREAS the above named .....,  
has/have imported into Kenya by the ..... from .....,  
the following goods, that is to say .....

(hereinafter called the goods) whereon duties of Customs have not been paid; and whereas the above named is/are required to re-export the goods within twelve months of the date hereof and to produce proof if required to the satisfaction of the Commissioner of the landing of the goods at a foreign port, or otherwise to pay to the Commissioner the full duties of Customs in respect of so much of the goods as have not been re-exported and so proved.

Now the condition of this obligation is such that if the above named .....  
..... shall pay to the Commissioner the full duties of Customs upon so

[Subsidiary]

FIRST SCHEDULE, Form CB. 10—*continued*

much of the goods as have not been re-exported and so proved and shall not sell or otherwise dispose of any or all of the goods within Kenya without the written permission of the Commissioner, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... } .....  
  
 Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... }

Approved:

for Commissioner

REPUBLIC OF KENYA  
FORM CB. 11

(r. 259)

CUSTOMS AND EXCISE DEPARTMENT

## BOND FOR CUSTOMS AGENTS

I/We .....  
 of .....  
 and .....  
 of .....  
 hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ....., 20.....

WHEREAS the above named .....  
 has/have applied for a licence under the Customs and Excise Act to act as a Customs agent.

Now the condition of this obligation is such that if the above named .....  
 ..... shall faithfully and uncorruptly perform his/their duties as such agent to the satisfaction of the Commissioner then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... } .....  
  
 Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... }

Approved:

for Commissioner

## FIRST SCHEDULE, Form CB. 10—continued

much of the goods as have not been re-exported and so proved and shall not sell or otherwise dispose of any or all of the goods within Kenya without the written permission of the Commissioner, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... } .....  
  
 Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... }

Approved:

for Commissioner

REPUBLIC OF KENYA  
FORM CB. 11

(r. 259)

CUSTOMS AND EXCISE DEPARTMENT

## BOND FOR CUSTOMS AGENTS

I/We .....  
 of .....  
 and .....  
 of .....  
 hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this ..... day of ....., 20.....  
 WHEREAS the above named .....  
 has/have applied for a licence under the Customs and Excise Act to act as a Customs agent.  
 Now the condition of this obligation is such that if the above named .....  
 ..... shall faithfully and uncorruptly perform his/their duties as such agent to the satisfaction of the Commissioner then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... } .....  
  
 Signed, sealed and delivered by .....  
 the above named .....  
 in the presence of .....  
 of ..... }

Approved:

for Commissioner

[Subsidiary]

FIRST SCHEDULE, Form CB. 13—*continued*

of ..... (Address)  
 hereby acknowledge that I/we are bound to the Commissioner of Customs and Excise in the sum of  
 (KSh. .... ) .....

..... shillings to be paid to the Commissioner of Customs and Excise for  
 which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors,  
 administrators and assigns and each of them.

Dated this ..... day of ....., 20.....

Whereas the above named .....  
 ..... (Principal) has/have given notice of his/her intention to import  
 goods for the use in the production of goods for export as specified in application submitted in Form  
 C.56 duly completed and approved with approval number .....

Now the condition of this obligation is such that if the specified imported goods have been verified  
 to the satisfaction of the Commissioner of Customs and Excise to have been used in the production  
 of goods for exports as stated in a reconciliation declaration in Form C.57, and any unused imported  
 goods have been re-exported or transferred to an approved bonded factory, or the duty paid, then  
 this obligation shall be void, but otherwise shall remain in force. (Signed, sealed and delivered by)

the above named .....  
 in the presence of .....

*of CUSTOMS AND EXCISE*

*Witness*

(Signed, sealed and delivered by)

the above named .....  
 in the presence of .....

*of CUSTOMS AND EXCISE*

*Witness*

Approved:

.....  
*for Commissioner*

---

REPUBLIC OF KENYA

FORM CB. 16

CUSTOMS AND EXCISE DEPARTMENT

[Rule 234A, L. N. 120/1996.]

BOND FOR THE PROJECT GOODS IMPORTED AND DELIVERED WITHOUT  
 PAYMENTS OF DUTY

I/We .....

of .....

and .....

of .....

hereby acknowledge that I/We am/are bound to the Commissioner of Customs and Excise in the  
 sum of ..... shillings to be paid to the Commissioner of Customs and Excise  
 for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors,  
 administrators, and assigns and each of them.

Dated this ..... day of ....., 20.....

WHEREAS the above named ..... has/have imported into Kenya by the  
 from ..... the following goods,  
 that is to say .....

## FIRST SCHEDULE, Form CB. 16—continued

(hereafter called the goods) whereon duties of Customs have not been paid; and whereas the above named is/are required to use and expend the goods in the project within twelve months of the date hereof and to produce proof to the satisfaction of the Commissioner of such usage/expenditure in the project, or otherwise to pay to the Commissioner the full duties of Customs in respect of so much of the goods as have not been used or expended in the project and so proved.

Now the condition of this obligation is such that if the above-named ..... shall pay to the Commissioner the full duties of Customs upon so much of the goods as have not been used/expended in the project and so proved and shall not sell or otherwise dispose of any or all of the goods within Kenya except for the project without the written permission of the Commissioner, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by  
the above named .....  
in the presence of .....  
of ..... } .....

Signed, sealed and delivered by  
the above named .....  
in the presence of .....  
of ..... } .....

Approved: ..... for Commissioner

**REPUBLIC OF KENYA** (r. 96(7))  
**FORM CB. 17** **CUSTOMS AND EXCISE DEPARTMENT**

**BOND FOR THE CONVEYANCE OF GOODS IN TRANSIT**

I/We ..... PIN No. ....  
 of .....  
 and ..... PIN No. ....  
 hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs executors, administrators and assigns and each of them.

Dated this ..... day of ..... 20.....

WHEREAS the above named .....  
 is/are permitted to convey/carry goods in transit through Kenya.

Now the condition of this obligation is such that if the above-named .....  
 ..... shall comply with each and every of the following conditions, that is to say—

- (a) the vehicle licensed for transit shall not be used in contravention of the Customs laws;

[Subsidiary]

FIRST SCHEDULE, Form CB. 17—*continued*

- (b) when the vehicle is used for the conveyance of goods in transit the person in charge thereof shall proceed as quickly as possible on the *gazetted* route to the place appointed for the re-exportation of goods, and shall deliver the goods intact together with any document relating thereto to the proper officer,

then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by—

the above named ..... PIN No. ....  
in the presence of ..... PIN No. ....  
of ..... } .....

Signed, sealed and delivered by—

the above named .....  
in the presence of .....  
of ..... } .....

Approved:

.....  
*for Commissioner*

REPUBLIC OF KENYA  
FORM CB. 18

(r. 33)

CUSTOMS AND EXCISE DEPARTMENT

## GENERAL BOND FOR THE SECURITY OF GOODS IN A TRANSIT SHED/INLAND CONTAINER DEPOT

I/We .....  
of .....  
and .....  
hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators, and assigns each of them.

Dated this ..... day of ..... 20.....  
WHEREAS the Commissioner by virtue of the authority vested in him by the Customs and Excise Act has appointed Transit Shed/Inland Container Depot No. ..... situated in the port of ..... for the deposit of goods without payment of duty and has directed that the above named ..... being the owner/occupier thereof shall give security in the sum of ..... shillings for the goods deposited therein, and the said ..... having complied therewith:

Now the condition of this bond is that all the goods that shall at any time be deposited in the above named Transit Shed/Inland Container Depot shall from time to time be accounted for to the Commissioner.

**FIRST SCHEDULE, Form CB. 18—continued**

This bond shall remain in force unless cancelled or otherwise revised by the Commissioner.

Signed, sealed and delivered by—  
the above named .....

in the presence of .....  
of .....

Personal No. ....

*Signature* .....

Signed, sealed and delivered by—  
the above named .....

in the presence of .....  
of .....

Personal No. ....

*Signature* .....

Approved:

.....  
for Commission

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM CF. 1 (r. 79A)  
CUSTOMS AND EXCISE DEPARTMENT

## MANUFACTURE UNDER BOND IMPORT ENTRY

1. Importer's Name Address.		Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Entry No.
			4. K.A. Release Order No.	
7. Supplier's Name Address.			5. Manifest endorsed Page No. ..... Date .....	6. Import License/Permit No.
8. Clearing Agent's Name. Address.		Ref. No.	Signature .....	
Authorized Name .....			9. F.E.A.L. No.	10. Country of Origin
13. Means of Removal from Port		14. K.A. Date of Advice	11. Country whence Consigned (if different)	12. Exchange Rate
17. Rotation Number		18. Date of Report	15. Value Slip No.  Basis of Customs Value	16. Customs Value Shillings  F.O.B. .... Other Charges ..... Freight ..... Insurance ..... C.I.F. Value .....
19. Vessel/Aircraft/Vehicle/Rail		20. Port of Loading		
21. Port of Discharge		22. Port Account No.	23. Weight kg.	24. Cubic m <sup>3</sup>
25. Marks and Nos.	26. S.I.T.C. No.	27. Tariff No.	28. Description of Goods	29. Net Quantity (State Units)

FIRST SCHEDULE, FORM CF. 1—*continued*

30. Total No. and kinds of packages in words.									
31. Customs Value Sh./Cts.	32. Import Duty Rate	33. Import Duty Shillings/Cts.	34. Excise Rate	35. Excise Value Sh./Cts.	36. Excise Duty Shillings/Cts.	37. VAT Rate	38. VAT Value Shillings/Cts.	39. VAT Shillings/Cts.	
40. Total Value Sh./cts.	41. Total Import Duty Sh.	42. Total Excise Value Shs./Cts.	43. Total Excise Duty Sh.	44. Total VAT Shs./Cts.	45. Total VAT Sh.				
46. To Collector of Customs and Excise at Bonded Factory No.				47.	48. Total Bond				
					52. I/We the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all particulars given are true.				
49. Remission Order No.		50. Register		Proper Officer	.....				
		Book	Folio		Signature _____ Date _____				
51. General Bond No.									

[Subsidiary]

FIRST SCHEDULE, Form CB. 18—*continued*

(Reverse Side)

**NOTE**

The value to be declared in the case imported goods whether or not liable to duty is that determined in accordance with sections 127, 127B and 127C of the Customs and Excise Act and the Seventh Schedule thereto.

REPUBLIC OF KENYA

FORM CF. 2

(R. 79B(1))

CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION FOR LICENCE OF PREMISES TO BE USED AS A BONDED FACTORY

Name and address of Applicant .....

The estimated amount of Import Duty and Sales Tax chargeable on goods likely to be in the factory at any one time .....

Name of proposed securities .....

## PARTICULARS OF PREMISES:

Whether a room or rooms or an entire building .....

Where situated .....

How bonded .....

Of what material built .....

Dimensions .....

Doors .....

Windows .....

How doors fastened .....

How windows fastened .....

Ventilation .....

If there is an upper storey, for what purpose used .....

*Signature of Applicant*

RECOMMENDATION TO COMMISSIONER OF CUSTOMS

*Examining Officer**for Commissioner*

NOTE.—Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

White A4 (Blue-Print) (210 mm X 297 mm)

**FIRST SCHEDULE—*continued***

**REPUBLIC OF KENYA  
FORM CF. 3**

(r. 79B(3))

## CUSTOMS AND EXCISE DEPARTMENT

## LICENCE FOR CUSTOMS BONDED FACTORY

Subject to the observance by the .....  
(Licensee) of the provisions of the Customs and Excise Act, the aforesaid factory situated at .....

is hereby licensed to manufacture under bond the following goods .....

This licence is valid from the ..... day of (month).....

year ..... to the 31st December, ..... unless earlier revoked.

Dated ..... this ..... day of ..... year .....

LICENCE FEE Sh.

*for Commissioner*

P.C.C. Receipt No. ....

*Date* .....

A5 White (210 mm X 148 mm)

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM CF. 4 (r. 79E)  
CUSTOMS AND EXCISE DEPARTMENT

## MANUFACTURE UNDER BOND EXPORT ENTRY

1. Exporter's Name. Address. Exporter's Bank	Code No.	2. Bill of Lading/Airway Bill No.	3. Customs Entry No.
5. Consignee's Name. Address.		4. Rotation Number (Customs only)	
8. Notify Address			6. Invoice No.
11. Clearing Agent		9. Country of Origin	7. CD3 No.
12. Date of Departure			10. Destination of Goods
13. Vessel/Aircraft/Vehicle/Rail	14. Port of Loading	15. Export Certificate No.	16. Export Licence No. Date
17. Port of Discharge			18. Conditions of sale
19. Marks and Nos.	20. Total No. and kinds of packages in words.		
	21. Description of goods	22. Weight kg.	23. Cube M <sup>3</sup>
24. Statistical Code	25. Tariff No.	26. Net Quantity (State Unit)	27. F.O.B. Value Shillings/cts.
			28. Bonded Factory No.
			29. Total F.O.B. Register Reference
30. Bond in Force	31. REGISTER Book	32. Folio	33. I/We ..... ..... the owners (or agents duly authorized by the owners) of the goods specified in this entry, declare that all the particulars given are true

FIRST SCHEDULE, FORM CF. 4—*continued*

34 Book Folio				Proper Officer	Authorized	
(Reverse Side)						
35. SHIPPED IN      Railwagon Aircraft Vessel Vehicle No. ..... as entered						
Details of Short Shipment ..... Packages Date ..... Satisfied Correct						
36. Received ..... Packages on		Proper Officer Examined on Board Aircraft/Vessel/Vehicle/Rail				

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE, FORM CF. 4—continued

Board Aircraft/Vessel/Vehicle/Rail .....	At .....	Packages as entered
Date .....	The .....	Officer
Master .....	Date and Time .....	

## FORM CF. 5 (r. 79A(3))

CUSTOMS AND EXCISE DEPARTMENT

REPUBLIC OF KENYA

## MANUFACTURE UNDER BOND (PORT OF ENTRY) REGISTER

Manufacturer's Name .....

Bonded factory No. ....

Entry No. and Date	Marks and Nos.	No. of Packages	Quantity	Tariff No.	Description	C.I.F. Value	Duty	Sales Tax	Country of Origin	Remarks

FIRST SCHEDULE, FORM CF. 6—*continued*

REPUBLIC OF KENYA

FORM CF. 6 (r. 79A(5))  
CUSTOMS AND EXCISE DEPARTMENT

## MACHINERY AND RAW MATERIALS REGISTER (IMPORTS/LOCAL)

Manufacturer's Name .....  
Bonded factory No. ..... at .....

RECEIPTS INTO STOCKROOM							DELIVERIES FROM STOCKROOM					
Entry No. and Date	Marks and Nos.	No. of Pkgs.	Quantity	Description	C.I.F. Value	Duty	Sales Tax	Date of Delivery	No. of Pkgs.	Quantity	Signature	Remarks

[Subsidiary]

## FIRST SCHEDULE, FORM CF. 7—continued

REPUBLIC OF KENYA

FORM CF. 7 (r. 79C)  
CUSTOMS AND EXCISE DEPARTMENT

## MANUFACTURED GOODS REGISTER

Manufacturer's Name .....  
Bonded factory No. ..... at .....

RECEIPTS INTO STOCKROOM FROM FACTORY						DELIVERIES FROM STOCKROOM					
Date	Tariff No.	No. of Packages	Quantity	Description	Entered by	E.E. No. and Date (CF. 4)	No. of Packages	Quantity	Date of Delivery	Date of Shipment	Remarks

FIRST SCHEDULE, FORM CF. 8—*continued*

REPUBLIC OF KENYA

FORM CF. 8 (r. 79D(1))  
CUSTOMS AND EXCISE DEPARTMENT

## WASTE AND REJECTS REGISTER

Manufacturer's Name .....  
Bonded factory No. ..... at .....

Date	Factory Ref. No.	Quantity	Description	Method of Disposal and Authority	Signature of Factory Manager	Signature of Proper Officer	Signature of Officer i/c Station

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

(r. 79B(5))

FORM CF. BI

CUSTOMS AND EXCISE DEPARTMENT

GENERAL BOND FOR THE SECURITY OF WAREHOUSED GOODS OR REMOVAL OF  
MANUFACTURED GOODS AND EXPORT UNDER BOND

I/We .....  
 of .....  
 and .....  
 of .....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated the .....

WHEREAS the Commissioner by virtue of the authority vested in him by the Customs and Excise Act (Cap. 472) has appointed Bonded Factory No. ..... situated at ..... and as per particulars annexed hereto, whereof the above named ..... is the occupier, as a bonded factory for storage and processing of plant, machinery, equipment, and raw materials without payment of duty for manufacturing under bond scheme and subsequent exportation of the manufactured goods:

Now the condition of this obligation is such that if these goods and every part thereof are removed and delivered into the custody of the person in charge of Bonded Factory No. ..... at ..... as entered within the period allowed, and if no alteration or diminution in the quantity or quality (except such as may be accounted for to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered save for the manufacture of goods under bond scheme as authorised by the Commissioner of Customs and Excise and subsequent entry and exportation of the manufactured goods by ..... to the satisfaction of the Commissioner, then the obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by—

the above named .....  
 in the presence of .....  
 of ..... } .....

Signed, sealed and delivered by—

the above named .....  
 in the presence of .....  
 of ..... } .....

Approved:

for Commissioner of Customs  
and Excise

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM E. 1

CUSTOMS AND EXCISE DEPARTMENT

[Rules 128, 130, 151 and 153.]

DOMESTIC TAXES DEPARTMENT

## APPLICATION FOR AN EXCISE LICENCE

(In Duplicate)

In accordance with regulations 128, 130, 151 and 153 of the Customs and Excise Regulations,  
I/we .....

..... of P.O. Box ..... hereby apply for an excise licence and  
provide the details contained herein below:

**Company Data**

Registered name .....

PIN ..... VAT No. ....

Location of Factory..... Building ..... Floor ..... Road

Location of Offices (if different) ..... Building ..... Floor ..... Road

Tel. ..... Fax ..... E-mail .....

**Particulars of Directors**

(a) Name ..... PIN .....

(b) Name ..... PIN .....

(c) Name ..... PIN .....

(d) Name ..... PIN .....

(e) Name ..... PIN .....

**Product Range** (Please specify the various packaging volumes for each brand)

Name of product	Raw materials used
.....	.....
.....	.....
.....	.....
.....	.....

**Projected annual production and sales**

Name of product	Sales volume	Excise
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

**TOTALS****Declaration of Plant and Machinery**

List all the items of plant and machinery indicating the specifications, make or manufacturers

.....
.....
.....
.....

**Plant Efficiency** (Indicate the input-output ratio of the plant showing output against time and the wastage levels)

.....
.....
.....

---

[Subsidiary]FIRST SCHEDULE, Form E. 1—*continued*

## DECLARATION

I/We declare that the particulars given in this application are correct and I/we shall bear full responsibility for the accuracy or the lack of it as contained in this application.

Place .....

Date ..... , 20.....

Witness .....

Occupation .....

Address ..... *Applicant*

Date .....

NOTE: Please note that additional requirements and conditions may be given by the Commissioner as he deems fit.

If the space provided is insufficient, the additional information in a signed and witnessed document can be attached.

---

**REPUBLIC OF KENYA****FORM E. 2****(r. 128 and 151)****CUSTOMS AND EXCISE DEPARTMENT****DOMESTIC TAXES DEPARTMENT****LICENCE TO MANUFACTURE EXCISABLE GOODS**

This licence is issued under section 91 of the Customs and Excise Act to .....

M/s .....

of ..... in the premises situated at .....

Dated at ..... this ..... day of .....

..... *for Commissioner*

A5 White (210 mm × 148 mm)

---

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM E. 3

(rr. 129 and 155)  
CUSTOMS AND EXCISE DEPARTMENT

DOMESTIC TAXES DEPARTMENT

## APPLICATION FOR THE TRANSFER OF AN EXCISE LICENCE

(In Duplicate)

I/We .....

to whom a licence issued on the ..... , 20.....

to manufacture ..... in the premises situated at .....

..... hereby apply for permission—

(a) to transfer my/our licence to (name) .....

of (address) .....

(b) to transfer my/our factory to (place) .....

(c) to manufacture .....

.....  
in my/our factory on ceasing to manufacture in such factory the class of goods specified on  
my/our licence.*Delete whichever is inapplicable*

Place .....

Date ..... , 20.....

*Applicant*

Where the application is in respect of the transfer of a licence, the transferee shall also sign the application, signifying that he joins in the application and accepts the conditions in the Customs and Excise laws under which an excise licence is issued.

Dated ..... , 20.....

*Transferee*

## Customs and Excise

[Subsidiary]

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA

FORM E. 4 (r. 131)  
CUSTOMS AND EXCISE DEPARTMENT

DOMESTIC TAXES DEPARTMENT

## BREWING BOOK

DATE AND HOUR	QUANTITY TO BE USED										Date and Hour when collected	ENTRY OF WORKS COLLECTED					Vessels	No.	Name	Dip	Gravity	Litres	Officer's initials	Observations
	Washing Malt		Dissolving Sugar		Malt		Malt Substitutes adjects		Sugar		Sugar Substitutes adjects		Hops	Hops Substitutes adjects		Other material Specify								
	kg	kg	kg	kg	kg	kg	kg	kg	kg	kg	kg	kg												

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM E. 5 (r. 146)  
CUSTOMS AND EXCISE DEPARTMENTDOMESTIC TAXES DEPARTMENT  
MATERIALS ACCOUNT - TOBACCO

Date	Supplier	Receipts of dry leaf	Dry leaf transferred to factory	Dry leaf transferred to factory	Loss on dry leaf	Total stocks of dry leaf	Dry leaf received in factory	Leaf in process brought forward from Preceding month	Total	Deduct leaf in process carried forward to following month	Leaf used during month	Manufactured leaf according to stock book	Difference being loss in manufacture
		kg	Gross kg	Net kg	kg	%	kg	kg	kg	kg	kg	kg	%

Place .....

Date ..... 20 .....

Licence

## Customs and Excise

[Subsidiary]

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM E. 6 (r. 139)  
CUSTOMS AND EXCISE DEPARTMENT

DOMESTIC TAXES DEPARTMENT

## MATERIALS AND PRODUCTION ACCOUNT

Raw materials				Production			Deliveries				Deliveries in respect of which a remission or rebate is claimed	
Date	Supplier	Description	Quantity	Date	Description	Quantity	Date	Buyer	Description	Quantity	Consignee	Weight/Quantity
<i>Balance b/f</i>												
<i>Totals for the month</i>												
<i>Balance c/f</i>												

I declare the above particulars to be true.

Place .....

Date ..... 20 .....

Licensee .....

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM E. 7 (rr. 137, 139, 141, 144, 147A, 148 and 227)  
CUSTOMS AND EXCISE DEPARTMENT

## DOMESTIC TAXES DEPARTMENT

## EXCISE ACCOUNT

For the month of ..... 20 ..... Licensee's name and address .....  
Class of goods/service .....

## PRODUCTION AND STOCKS

## Quantity (unit of measure)

- (a) Stocks brought forward .....
- (b) Production .....
- (c) Total for the month .....
- (d) Deliveries during the month .....
- (e) Stocks carried forward .....

Tariff No./Tax band	Stamps used	Description	Rate of Excise Duty	Production/Deliveries			Remissions and Rebates (Summary)			Net Excise Duty
				Quantity (unit of measure)	Ex-factory Value	Excise Duty	Quantity (unit of measure)	Ex-factory Value	Excise Duty	
Balance b/f										
Balance c/f										

## Rebates/Remissions/Set-offs

Document Reference	Date	Destination	Port of Exit	Description	Quantity	Value	Excise Duty

Total amount payable (in words) shillings ..... in respect of which remittance is enclosed.

[Subsidiary]

FIRST SCHEDULE—*continued*

## FORM E. 7A

[Deleted by L.N. 85/2008, s. 33(n).]

REPUBLIC OF KENYA

## FORM E. 8

CUSTOMS AND EXCISE DEPARTMENT

[Rules 179, 227, 229, 230, 244A, 252 and 253.]

DOMESTIC TAXES DEPARTMENT

## AUTHORITY FOR REMOVAL OF EXCISABLE GOODS

(In Triplicate)

No. ....

To the authorised  
Officer,  
at ..........  
Permission is requested to deliver the following excisable goods to .....  
for .....  
under the following conditions .....

## PARTICULARS OF EXCISABLE GOODS

Tariff	Description	Marks and numbers	Number of containers	Quantity	Unit of measure

To .....  
at .....  
.....Approved by .....  
(for Commissioner)Goods issued by .....  
authorised Officer

Goods received by (if necessary)

Name ..... Signature and Stamp .....

**FIRST SCHEDULE, FORM E. 7—continued**

I/We ..... hereby declare that the above particulars are true.

.....  
*Licensee/Agent*.....  
*Date*

## NOTES:

- (a) This Form must be completed by the licensee and forwarded to the appropriate Collector of Customs and Excise so as to reach him not later than the 20th day of the following month.
- (b) A copy of the monthly production/deliveries summary must be submitted with the account.

*Customs and Excise*

[Subsidiary]

## FIRST SCHEDULE—continued

FORM E. 9 (rr. 241, 242, 243, 244, 244A, 245, 250, 251, 252, 254 and 255)  
CUSTOMS AND EXCISE DEPARTMENT

## DOMESTIC TAXES DEPARTMENT

## DECLARATION AND CLAIM FOR REMISSION/REFUND/REBATE

(In Duplicate)

I/We ..... hereby apply for a remission/rebate/refund of excise duty in amount of shillings  
to be expended in the month of ..... 20 ..... in respect of the undermentioned deliveries

## Particulars

Document reference	Date of transaction	Nature of transaction	Sold to (full name and address)	Tariff	Description of goods	Quantity	Unit of measure	Value of goods	Excise duty
<b>TOTALS</b>									

(Attach supporting documents)

I/We declare that the excisable goods in respect of which this claim for a remission/rebate/refund is made were manufactured at our premises at ..... on ..... and that the full excise duty has been charged/become due/been paid.

Place .....  
Claimant .....  
Date .....

FIRST SCHEDULE—*continued*

REPUBLIC OF KENYA  
FORM E. 10

(r. 215)

CUSTOMS AND EXCISE DEPARTMENT

DOMESTIC TAXES DEPARTMENT

## APPLICATION FOR PERMISSION TO KEEP OR USE A STILL

*(In Duplicate)*

In accordance with regulation 215 of the Customs and Excise Regulations, I/we .....

hereby apply for permission to keep/use a still in my/our premises situated at .....

Particulars of the still(s) are as follows—

and it/they will be used for .....

Place .....

Date ..... , 20.....

*Applicant*

Particulars must include the capacity of the still. If the capacity exceeds 225 litres this application must be supported by a drawing or description of the still showing its construction and all associated pipes, valves and fittings. Drawings are not required for stills kept for sale.

## FORM E. 11 to E. 18

[Deleted by L.N. 85/2008, s. 33(r) to s. 33(y).]

REPUBLIC OF KENYA  
FORM E. 19

(r. 253)

CUSTOMS AND EXCISE DEPARTMENT

## WAREHOUSING ENTRY FOR SPIRITS ON WHICH EXCISE DUTY HAS BEEN PAID

(For Exportation or Use as Stores)

*(In Quadruplicate)*

No. ....

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

CONTAINERS		Number of bottles per case	Bulk litres per case	Proof strength	Proof litres per case	Total proof litres	Amount of duty paid
Number and type	Marks and numbers						

[Subsidiary]

## FIRST SCHEDULE, Form E. 19—continued

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

Declared this ..... day of ....., 20 .....

Place ..... *Rectifier*

*Proper Officer*

REPUBLIC OF KENYA

FORM E. 19A to E. 22

CUSTOMS AND EXCISE DEPARTMENT

[Deleted by L.N. 85/2008, s. 33(z) to s. 33 (dd).]

REPUBLIC OF KENYA

FORM E. 23

(r. 245)

CUSTOMS AND EXCISE DEPARTMENT

CLAIM FOR A REFUND OF EXCISE DUTY PAID ON GOODS OTHER THAN SPIRITS  
IN ERROR

(In Duplicate)

I/We ..... hereby apply for a refund of excise duty in amount of shillings ..... and cents ..... in respect of the undermentioned excisable goods on which duty has been paid in error:

## PARTICULARS OF GOODS

Marks and numbers .....

Numbers and description .....

Description of goods .....

Quantity .....

Other particulars .....

I/We hereby certify that the above particulars are true, and that the full excise duty on the above-mentioned goods was paid on .....

Place .....

*Claimant*

Date ..... 20 .....

Checked and found correct.

Refund authorized.

Relevant documents noted.

*Proper Officer**for Commissioner*

Date ..... , 20 ..... Date ..... , 20 .....

## FIRST SCHEDULE, Form E. 23—continued

Refund of Sh. .... and cents .....  
 received this ..... day of ..... , 20 ..... in payment  
 of the above claim.

Date ..... , 20 ..... *Recipient*

**REPUBLIC OF KENYA**  
**FORM EBS**

(r. 128)

**CUSTOMS AND EXCISE DEPARTMENT**

[Rules 128, 136, 151, 155, 227, 229, 230 and 252, L.N. 85/2008, s. 33(a).]

**DOMESTIC TAXES DEPARTMENT****BOND FOR PROTECTION OF EXCISE DUTIES**

I/We .....  
 of .....  
 and .....  
 of .....  
 hereby acknowledge that I/we am/are bound to the Commissioner of Customs and Excise in the sum of ..... shillings to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them in respect of .....

Dated this ..... day of ..... , 20 .....

WHEREAS the above named ..... has/have been granted a licence to manufacture excisable goods and whereas the above named ..... is/are required to pay the excise duty thereon in accordance with the provisions of the Customs and Excise laws not later than the twenty-first day of the month next succeeding that in which the duty becomes due or within such other time as may be determined by the Commissioner.

Now the condition of this obligation is such that if the above named ..... shall pay the full duties due or charged within that time then this obligation shall be void but otherwise shall be and remain in full force.

Signed, sealed and delivered by  
 the above named ..... }  
 in the presence of ..... }  
 of ..... }

Signed, sealed and delivered by  
 the above named ..... }  
 in the presence of ..... }  
 of ..... }

Approved: .....  
*for Commissioner*

[Subsidiary]

## FIRST SCHEDULE—continued

REPUBLIC OF KENYA

FORM EB. 2 to EB. 6

CUSTOMS AND EXCISE DEPARTMENT

[Deleted by L.N. 85/2008, s. 33(b) to s. 33(e).]

REPUBLIC OF KENYA

FORM ES. 2A

(r. 188A)

CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION FOR EXCISE STAMPS

## DOMESTIC MANUFACTURERS

I/We .....  
 desire to manufacture at/in our licensed factory at .....

wines/spirits details of which are set out in the first column of the Schedule below. We request to be supplied with the relevant Excise Stamps as shown in the Schedule.

## SCHEDULE

Name of brand	Colour of stamp	Quantity	Price per stamp	Total
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
GRAND TOTAL .....				

For:

Not approved/Approved

Received Payment of KSh. .... Payment Slip No. ....

Sign: .....  
 (Proper Officer)

REPUBLIC OF KENYA

FORM ES. 2B

(r. 188A)

CUSTOMS AND EXCISE DEPARTMENT

## APPLICATION FOR EXCISE STAMPS

## IMPORTERS

I/We .....  
 desire to import from .....

wines/spirits details of which are set out in the first column of the Schedule below. We request to be supplied with the relevant Excise Stamps as shown in the Schedule.

**FIRST SCHEDULE, Form ES. 2B—continued**

Name of brand	Colour of stamp	Quantity	Price per stamp	Total
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
<b>GRAND TOTAL</b>				.....

For:

Not approved/Approved

Received Payment of KSh. .... Payment Slip No. ....

Sign: .....  
(Proper Officer)**REPUBLIC OF KENYA  
FORM ES. 2C****(r. 188A)  
CUSTOMS AND EXCISE DEPARTMENT****MONTHLY RECEIPTS AND USAGE OF EXCISE STAMPS**

Description stamps	Orange stamp		Green stamp		Maroon
	≤ 750 ml	> 750 ml	≤ 750 ml	> 750 ml	
Stocks brought forward					
Receipts					
Used (applied)					
Damaged					
Stocks carried forward					

[Subsidiary]

## FIRST SCHEDULE, Form ES. 2C—continued

## Damaged Stamps

The following stamps have been damaged: Serial Nos.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.....
----------------------	----------------------	----------------------	----------------------	-------

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.....
----------------------	----------------------	----------------------	----------------------	-------

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.....
----------------------	----------------------	----------------------	----------------------	-------

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.....
----------------------	----------------------	----------------------	----------------------	-------

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.....
----------------------	----------------------	----------------------	----------------------	-------

Colour

*Authorised Person**Proper Officer*

## SECOND SCHEDULE

[Rule 134.]

TABLE FOR DETERMINING THE ORIGINAL GRAVITY OF WORTS

Spirit Indication	Degrees of Original Gravity						
.0	.00	4.1	17.75	8.2	36.58	12.3	56.38
.1	.42	4.2	18.21	8.3	37.94	12.4	56.89
.2	.85	4.3	18.66	8.4	37.51	12.5	57.40
.3	1.27	4.4	19.12	8.5	37.97	16.6	57.91
.4	1.70	4.5	19.57	8.6	38.44	12.7	58.42
.5	2.12	4.6	20.03	8.7	38.90	12.8	58.93
.6	2.55	4.7	20.48	8.8	39.37	12.9	59.44
.7	2.97	4.8	20.94	8.9	39.83	13.0	59.95
.8	3.40	4.9	21.39	9.0	40.30	13.1	60.46
.9	3.82	5.0	21.85	9.1	40.77	13.2	60.97
1.0	4.25	5.1	22.30	9.2	41.24	13.3	61.48
1.1	4.67	5.2	22.76	9.3	41.71	13.4	61.99
1.2	5.10	5.3	23.21	9.4	42.18	13.5	62.51
1.3	5.52	5.4	23.67	9.5	42.65	13.6	63.01
1.4	5.95	5.5	24.12	9.6	43.12	13.7	63.52
1.3	5.52	5.4	23.67	9.5	42.65	13.8	64.03
1.4	5.95	5.5	24.12	9.6	43.12	13.9	64.54
1.5	6.37	5.6	24.58	9.7	43.59	14.0	65.10

## SECOND SCHEDULE—continued

Spirit Indication	Degrees of Original Gravity						
1·6	6·80	5·7	25·03	9·8	44·06	14·1	65·62
1·7	7·22	5·8	25·49	9·9	44·53	14·2	66·14
1·8	7·65	5·9	25·94	10·0	45·00	14·3	66·66
1·9	8·07	6·0	26·40	10·1	45·48	14·4	67·18
2·0	8·50	6·1	26·86	10·2	45·97	14·5	67·70
2·1	8·94	6·2	27·32	10·3	46·45	14·6	68·22
2·2	9·38	6·3	27·78	10·4	46·94	14·7	68·74
2·3	9·82	6·4	28·24	10·5	47·42	14·8	69·26
2·4	10·26	6·5	28·70	10·6	47·91	14·9	69·78
2·5	10·70	6·6	29·16	10·7	48·39	15·0	70·30
2·6	11·14	6·7	29·62	10·8	48·88	15·1	70·83
2·8	11·58	6·8	30·08	10·9	49·36	15·2	71·36
2·8	12·02	6·9	30·54	11·0	49·85	15·3	71·89
2·9	12·46	7·0	31·00	11·1	50·35	15·3	72·42
3·0	12·90	7·1	31·46	11·2	50·85	15·5	72·95
3·1	13·34	7·2	31·93	11·3	51·35	15·6	73·48
3·2	13·78	7·3	32·39	11·4	51·85	15·7	74·01
3·3	14·22	7·4	32·86	11·5	52·35	15·8	74·54
3·4	14·66	7·5	33·32	11·6	52·85	15·9	75·07
3·5	15·10	7·6	33·79	11·7	53·35	16·0	75·60
3·6	15·54	7·7	34·25	11·8	53·85	—	—
3·7	15·98	7·8	34·72	11·9	54·35	—	—
3·8	16·42	7·9	35·18	12·0	54·85	—	—
4·0	17·30	8·1	36·11	12·2	55·87	—	—

## THIRD SCHEDULE

[Regulation 134, L.N. 85/2008, s. 34.]

## SUBSTANCES TO BE MIXED WITH SPIRITS FOR THE PURPOSE OF MANUFACTURING DENATURED SPIRITS

*Completely Denatured Spirits (CDS)*

(i) In the case of completely denatured spirits (CDS-1), to every 90 parts by volume of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added 10 parts by volume of methyl alcohol and one-half of one part by volume of crude pyridine and to each 1000 litres of the mixture of which is added 3.75 litres kerosene petroleum oil and not less than 1.5 grams of powdered methyl violet dye.

(ii) In the case if completely denatured spirits (CDS-2) to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added 2 litres of methyl ethyl ketone, 3 litres of methyl isobutyl ketone, 1 gram of denatonium benzoate and not less than 0.2 grams of powdered methylene blue dye.

---

[Subsidiary]

(iii) In the case of completely denatured spirits for export (CDS-E) to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added denaturants in accordance with the regulations prescribed by the Government of a foreign country to which the denatured spirits will be exported.

*Special Denatured Spirits (SDS)*

(iv) In the case of specially denatured spirits (SDS-1) to every 100 litres of wethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added 4 litres of methyl alcohol and not less than 1 gram of denatonium benzoate.

(v) In the case of specially denatured spirits (SDS-2), to every to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added 4 litres of methyl alcohol and not less than 250 grams of sucrose octaacetate.

(vi) In the case of specially denatured spirits (SDS-3), to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added 3 litres of isopropyl alcohol and not less than 2 grams of denatonium benzoate.

(vii) In the case of specially denatured spirits (SDS-4), to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added two and one-half litres of diethyl phthalate and not less than 125 millilitres of tert-butyl alcohol.

(viii) In the case of specially denatured spirits (SDS-5), to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added 250 grams of sucrose octaacetate and not less than 100 millilitres of tert-butyl alcohol.

(ix) In the case of specially denatured spirits (SDS-6), to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added 1 gram of denatonium benzoate and not less than 100 millilitres of tert-butyl alcohol.

(x) In the case of specially denatured spirits for export (SDS-E), to every 100 litres of ethyl alcohol of an alcoholic strength by volume of not less than 94 per cent there shall be added denaturants in accordance with the regulations prescribed by the Government of a foreign country to which the denatured spirits will be exported.

*Power Alcohol*

(xi) In the case of power alcohol for use in motor spirit, to every one hundred parts by volume of anhydrous ethanol add one part by volume of motor spirit (gasoline) regular.

---

FOURTH SCHEDULE

[Rule 204, L.N. 56/2011, s. 2.]

CONDITIONS TO WHICH DENATURANTS MUST CONFORM

**1. Methyl alcohol**

(i) Methyl alcohol shall be clear colourless liquid and free from matter in suspension, as assessed by visual inspection, and shall consist essentially of methanol, CH<sub>3</sub>OH.

(ii) The density of the material at 20°C shall be not lower than 0.791 g/mL and not higher than 0.794 g/mL.

(iii) When the material is distilled, the distillation range at 1013 millibars pressure shall not exceed 1.0°C and shall include the value 64.6°C.

(iv) The residue on evaporation of the material shall not exceed 0.001 % (m/m).

(v) The material shall not be alkaline to phenolphthalein and shall not contain more than 0.003% (m/m) of acid, calculated as formic acid (HCOOH).

(vi) The material shall not contain more than 0.005% (m/m) of aldehydes and ketones, calculated as acetone ( $\text{CH}_3\text{COCH}_3$ ).

(vii) The material shall not contain more than 0.1% (m/m) of water.

## 2. Isopropyl alcohol

(i) Isopropyl alcohol shall be clear colourless liquid and free from matter in suspension, as assessed by visual inspection, and shall consist essentially of propan-2-ol, ( $\text{CH}_3)_2\text{CHOH}$ .

(ii) The density of the material at 20°C shall be not lower than 0.785 g/mL and not higher than 0.787 g/mL.

(iii) When the material is distilled, the initial boiling point at 1013 millibars pressure shall be not lower than 81.5°C and the dry point at 1013 millibars pressure shall be not higher than 83.0°C.

(iv) The residue on evaporation of the material shall not exceed 0.002% (m/m).

(v) The material shall not contain more than 0.50% (m/m) of water.

(vi) The material shall not be alkaline to phenolphthalein and shall not contain more than 0.002% (m/m) of acid, calculated as acetic acid ( $\text{CH}_3\text{COOH}$ ).

(vii) The material shall not contain more than 0.10% (m/m) of aldehydes and ketones, calculated as acetone ( $\text{CH}_3\text{COCH}_3$ ).

## 3. Tertiary-Butyl alcohol

(i) Tertiary-Butyl alcohol shall be clear colourless liquid and free from matter in suspension, as assessed by visual inspection, and shall consist essentially of 2-methyl-2-propanol, ( $\text{CH}_3)_3\text{COH}$ .

(ii) Freezing point (first needle). Above 20°C.

(iii) Specific gravity at 25°C/25°C. 0.780 to 0.786.

(iv) When 100 ml of tertiary butyl alcohol is distilled, none shall distil below 78°C and none above 85°C at 1013 millibars pressure. More than 95 per cent shall distil between 81°C and 83°C.

(v) Acidity (as acetic acid). 0.003 per cent by weight maximum.

(vi) Identification test. Place five drops of a solution containing approximately 0.1 per cent tertiary butyl alcohol in ethyl alcohol in a test tube. Add 2 ml of Deniges reagent (dissolve 5 grams of red mercuric oxide in 20 ml of concentrated sulphuric acid; add this to 80 mL of distilled water, and filter when cool. Heat the mixture just to the boiling point and remove from the flame. A yellow precipitate forms within a few seconds.

## 4. Methyl ethyl ketone

(i) Methyl ethyl ketone shall be clear colourless liquid and free from matter in suspension, as assessed by visual inspection, and shall consist essentially of 2-butanone (ethyl methyl ketone),  $\text{CH}_3\text{COCH}_2\text{CH}_3$ .

(ii) The density of the material at 20°C shall be not lower than 0.803 g/mL and not higher than 0.805 g/mL.

(iii) When the material is distilled, the initial boiling point at 1013 millibars pressure shall be not lower than 79.0°C and the dry point at 1013 millibars pressure shall be not higher than 81.0°C.

(iv) The residue on evaporation of the material shall not exceed 0.002% (m/m).

(v) The material shall not contain more than 0.15% (m/m) of water.

---

[Subsidiary]

(vi) The acidity of the material, calculated as acetic acid ( $\text{CH}_3\text{COOH}$ ), shall not exceed 0.004% m/m.

(vii) The material shall contain not more than 0.70% (m/m) of alcoholic impurities, calculated as butanol ( $C_4H_9OH$ ).

## 5. Methyl isobutyl ketone

(i) Methyl isobutyl ketone shall be clear colourless liquid and free from matter in suspension, as assessed by visual inspection, and shall consist essentially of 4-methylpentan-2-one,  $CH_3COCH_2CH(CH_3)_2$ .

(ii) The density of the material at 20°C shall be, not lower than 0.799 g/mL and not higher than 0.802 g/mL.

(iii) When the material is distilled, the initial boiling point at 1013 millibars pressure shall be not lower than 114.0°C and the dry point at 1013 millibars pressure shall be not higher than 117.0°C.

(iv) The residue on evaporation of the material shall not exceed 0.002% (m/m).

(v) The material shall contain not more than 0.10% (m/m) of water. The acidity of the material, calculated as acetic acid ( $CH_3COOH$ ).

(vi) The material shall contain not more than 0.30% (m/m) of alcoholic impurities, calculated as hexanol ( $C_6H_{13}OH$ ).

## 6. Sucrose octaacetate

(i) Sucrose octaacetate shall be white or cream-coloured powder, as assessed by visual inspection, and shall consist essentially of sucrose octaacetate,  $C_{28}H_{38}O_{19}$ .

(ii) Melting point. Not less than 78.0°C.

(iii) Free acid (as acetic acid). Maximum per centage 0.15 by weight when determined by the following procedure: Dissolve 1.0 gram of sample in 50 ml of neutralized ethyl alcohol and titrate with 0.1 N sodium hydroxide using phenolphthalein indicator.

Per cent acid as acetic acid = ml NaOH used  $\times$  0.6/weight of sample.

(iv) Purity. Sucrose octaacetate 98 per cent minimum by weight, when determined by the following procedure: Transfer a weighed 1.50 grams sample to a 500 ml Erlenmeyer flask containing 100 ml of neutral ethyl alcohol and 50.0 ml of 0.5 N sodium hydroxide. Reflux for 1 hour on a steam bath, cool and titrate the excess sodium hydroxide with 0.5 N sulphuric acid using phenolphthalein indicator.

Per cent sucrose octaacetate = (ml NaOH — ml  $H_2SO_4$ )  $\times$  4.2412/weight of sample

## 7. Diethyl phthalate

(i) Diethyl phthalate shall be clear colourless liquid as assessed by visual inspection, and shall consist essentially of ethyl benzene-1, 2- dicarboxylate,  $C_{12}H_{14}O_4$ .

(ii) Specific gravity at 25°C/25°C. 1.115 to 1.118.

(iii) Refractive index at 25°C. 1.497 to 1.502.

(iv) Ester content (as diethyl phthalate). Not less than 99 per cent by weight.

Note. The sample taken for ester determination should be approximately 0.8 gram. The number of ml of 0.5 N potassium hydroxide used in saponification multiplied by 0.05555 indicates the number of grams of ester in the sample taken for assay.

## 8. Denatonium benzoate

(i) Denatonium benzoate shall be white powder as assessed by visual inspection, and shall consist essentially of benzylidethyl [(2, 6- xylylcarbamoyl) methyl] ammonium benzoate,  $C_{28}H_{34}N_2O_3$ .

---

[Subsidiary]

(ii) Melting point: Not less than 163°C and not more than 170°C, on a dried specimen.

(iii) Identification—

- (a) Dissolve about 150 mg in 10 ml of water, and add 15 ml of trinitrophenol: a yellow precipitate is formed.
- (b) Dissolve about 100 mg in 10 mL of water, and add 20 mL of 2 N sulphuric acid and 15 mL of ammonium reineckate (shake about 500 mg of ammonium reineckate with 20 mL of water frequently during 1 hour, and filter. Use within 2 days). Mix, filter through a sintered-glass crucible using gentle suction, and wash thoroughly with water. Remove as much water as possible with suction, and then dry in an oven at 105°C for 1 hour: the denatonium reineckate so obtained melts at about 170°C.

(iv) Assay. Contains not less than 99 per cent by weight benzylidethyl [(2,6-xylylcarbamoyl) methyl] ammonium benzoate when assayed by the following method: Dissolve about 900 mg of denatonium benzoate, previously dried and accurately weighed, in 50 ml of glacial acetic acid, add 1 drop of crystal violet (dissolve 100 mg of crystal violet in 10 mL of glacial acetic acid), and titrate with 0.1 N perchloric acid to a green end-point. Perform a blank determination, and make any necessary correction. Each mL of 0.1 N perchloric acid is equivalent to 44.66 mg of denatonium benzoate, C<sub>28</sub>H<sub>34</sub>N<sub>2</sub>O<sub>3</sub>.

## 9. Crude Pyridine

(i) Crude pyridine must consist of pyridine bases and must not be more deeply coloured than a mixture of 2 millilitres of 0.05 molar iodine with one litre of water.

(ii) It must mix readily and completely with alcohol of a strength of not less than 95 per cent alcohol by volume and must give a clear or only slightly opalescent solution when mixed with twice its volume of water.

(iii) 10 millilitres of a 1 per cent solution in water must produce immediately a distinct crystalline precipitate on vigorous shaking after the addition of 5 millilitres of an aqueous solution of cadmium chloride containing 5 grammes of the anhydrous fused salt in 100 millilitres, and produce an abundant separation of crystals within 10 minutes.

(iv) A white precipitate must be formed when 10 millilitres of a 1 per cent solution in water are mixed with 5 millilitres of Nessler's reagent.

(v) 1 millilitre of crude pyridine dissolved in 10 millilitres of distilled water must require not less than 9.5 millilitres of 0.5 molar sulphuric acid for neutralisation using screened methyl orange as an indicator.

(vi) 100 millilitres distilled in accordance with determination of distillation characteristics of volatile organic liquids (IP 195/98(2004)) (BS 2000-195:1998) must give a distillate of at least 50 millilitres at a temperature of 140°C and of 90 millilitres at 160°C.

## 10. Kerosene petroleum oil

Kerosene petroleum oil (mineral naphtha) must be of a specific gravity of not less than 0.800 at a temperature of 15.5°C and must possess the characteristic odour and taste of commercial paraffin oil used for burning purposes.

## 11. Methyl violet (Crystal violet) dye (Colour Index No. 42555)

(i) Methyl violet dye (methylrosaniline chloride, C<sub>25</sub>H<sub>30</sub>N<sub>3</sub>Cl) must be in the form of small crystals readily and completely soluble in alcohol of strength of not less than 95 per cent alcohol by volume.

(ii) Identification test. Sprinkle about 1 mg of sample on 1 ml of sulphuric acid; it dissolves in the acid with an orange or brown-red colour.

When this solution is diluted cautiously with water, the colour changes to brown, then to green, and finally to blue.

**12. Methylene blue dye (Colour Index No. 52015)**

(i) Methylene blue dye shall be dark green powder as assessed by visual inspection, and shall consist essentially of methylthionine chloride, C<sub>16</sub>H<sub>18</sub>CIN<sub>3</sub>S.

(ii) Identification test. Mix 10 ml of a 0.01% solution with 1 ml of acetic acid and 100 mg of zinc powder and warm; the solution is decolourised. Filter and expose the filtrate to air; the blue colour returns.

## FIFTH SCHEDULE

[Rule 38A(3).]

## GOODS SUBJECT TO PRE-SHIPMENT INSPECTION

[L.N. 120/1996, s. 12, L.N. 99/1997, s. 17, L.N. 69/1998, s. 11, L.N. 66/2000, s. 16, L.N. 97/2000, s. 2, L.N. 25/2001, s. 3, L.N. 91/2001, s. 14, L.N. 177/2001, s. 4.]

**1.** The following goods shall be subject to pre-shipment inspection irrespective of value—

- (a) used motor vehicles (other than duty free);
- (b) used tyres;
- (c) refrigerators, refrigeration equipment and air conditioners;
- (d) worn or used clothing and footwear;
- (e) medicaments for human or veterinary use;
- (f) fertilizers;
- (g) any goods that the Commissioner may require to be inspected.

**2.** Subject to paragraph (1), all goods with a f.o.b. value exceeding US\$5000 shall be subject to pre-shipment inspection.

**3.** Notwithstanding the provisions of paragraph 2, the following goods shall be exempt from pre-shipment inspection—

- (a) motor vehicles which are duty free;
- (b) goods imported by the Government or its authorised agents except where an inspection is requested;
- (c) goods which are duty free under the First Schedule of the Act;
- (d) accompanied or unaccompanied personal baggage and household effects imported under the Third Schedule to the Act;
- (e) goods destined for approved duty free shops;
- (f) goods destined for approved Export Processing Zones;
- (g) imported goods which are raw materials to be expended in the manufacture of goods for export under the EPPO;
- (h) goods destined for approved enterprises manufacturing goods under bond;
- (i) unset precious stones and precious metals in bullion form;
- (j) objects of art;
- (k) explosives and pyrotechnic products imported by the Government;
- (l) live animals;
- (m) seeds for sowing and live plants;

[Subsidiary]

- (n) vegetable plaiting material and other vegetable products specified under chapter 14 of the First Schedule to the Act;
- (o) gifts by foreign Governments or international organisations to charities and foundations;
- (p) gifts and supplies imported by accredited Diplomatic and Consular Missions and United Nations Missions for their own use;
- (q) petroleum products of heading 2709, 2710, 2711, 2713, 2714, 2715;
- (r) electric current;
- (s) personal gifts, excluding motor vehicles, sent by foreign residents to their relatives in Kenya for their personal use;
- (t) parcel post excluding goods not imported for trade;
- (u) small shipments of a f.o.b. value not exceeding US\$10,000 imported vide a licensed courier company;
- (v) aircraft and aircraft parts;
- (w) catering stores for use in an aircraft owned and operated by a designated airline;
- (x) currency notes, coins, travellers cheques and bullion;
- (y) equipment and parts for the rehabilitation of electricity generation equipment;
- (z) equipment for power generation for the supply of electricity to the National Grid approved by the Permanent Secretary, Ministry of Energy;
- (aa) current newspapers (daily, weekly, monthly);
- (bb) goods destined for official aid-funded projects;
- (cc) all goods not required to be entered in the Import Declaration Form;
- (dd) medical and veterinary prescriptions;
- (ee) any other goods which the Commissioner may determine.

#### SIXTH SCHEDULE

##### GOODS TO BE ENTERED ON FORM C61

[Rule 38A(3), L.N. 120/1996, s. 12, L.N. 69/1998, s. 12,  
L.N. 66/2000, s. 17, L.N. 25/2001, s. 3, L.N. 91/2001, s. 15,  
L.N. 177/2001, s. 4.]

All imports require to be entered in the Import Declaration Form except—

- (a) goods destined for approved duty free shops;
- (b) goods destined for approved Export Processing Zones enterprises;
- (c) goods destined for approved enterprises manufacturing under bond;
- (d) ammunition, weapons or implements of war imported by the Government;
- (e) household and personal effects including motor vehicles, provided such motor vehicles qualify for exemption from duty under items 27 of Part A and 8(3) and 8(4) of Part B of the Third Schedule to the Act;
- (f) posted parcels, excluding goods imported for trade;
- (g) gifts or donations, excluding motor vehicles, by foreign residents to their relatives in Kenya for their personal use;
- (h) samples of no commercial value;
- (i) gifts and supplies for diplomatic and consular missions and to the United Nations Missions;

- (j) 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; revenue and excise stamps;
- (k) aircraft stores for use in an aircraft operated by a designated airline;
- (l) equipment for rehabilitation of electric generation equipment;
- (m) equipment for power generation for supply of electricity to the National Grid on approval by the Permanent Secretary, Ministry of Energy;
- (n) rail locomotives, wagons (86.00 to 86.06) and rail containers (86.09);
- (o) ships weighing 250 tonnes or more;
- (p) aircraft and aircraft parts;
- (q) any other goods which the Commissioner may determine.

**SEVENTH SCHEDULE**

[Rule 234A(1), L.N. 99/1997, s. 18.]

1. Charitable Organisations

2. Religious Organisations.

3. Non-Governmental Organisations.

**EIGHTH SCHEDULE**

[Rule 24, L.N. 6/1999, s. 24, L.N. 63/2003, s. 10.]

**CONDITIONS TO BE MET BY APPLICANTS FOR A CUSTOMS AGENTS LICENCE**

- (a) Must have a minimum starting capital of Kenya shillings one hundred thousand (KSh. 100,000) evidence of which has to be produced to the satisfaction of the Commissioner.
- (b) Must have an office the physical location of which is to be indicated in the licence application form for customs verification purposes. Any inaccurate information may lead to disqualification or cancellation of a licence. Any change of location must be notified to the Commissioner within thirty (30) days of such change.
- (c) Must be a member of a recognized clearing and forwarding association which should vet the applicant before the applicant is interviewed by customs or renewal of licence.
- (d) Must not at any time have been a director of clearing and forwarding company de-registered due to misconduct.
- (e) Shall be registered with the Income Tax Department and issued with Personal Identification Number (PIN). Must obtain confirmation from the Commissioner of Income Tax that one is up-to-date with Income Tax returns.
- (f) Shall be registered with the VAT Department. Must obtain confirmation from the Commissioner of VAT that one is current with VAT returns.
- (g) Must have a bank account particulars of which have to be indicated in the application. Any change of bank account shall be notified to the Commissioner within thirty (30) days of such change.

---

[Subsidiary]

- (h) Shall present a competent Customs expert for interview. The expert shall be an employee of the applicant whose duty shall be to deal with the Customs and shall have attained at least a minimum of "ordinary level" of education and sufficient experience in customs operations as an employee of a clearing and forwarding company or the Customs and Excise Department in the technical division, for a minimum of one year. The alternative acceptable qualification shall be a certificate of competence from a recognized Clearing and Forwarding Institute with relevant experience in Customs operations for at least one year. In either of the two alternatives one has to have two referees. Should the interviewed expert cease to be an employee of the company the replacement shall be allowed to work for a period not exceeding in aggregate 3 months pending the interview. Interviews shall be held on quarterly basis.
- (i) Each director, partner or sole proprietor of a clearing and forwarding company shall provide the following, whichever is applicable—
  - (i) Memorandum and articles of association.
  - (ii) Registration certificate.
  - (iii) Personal Identification Number.
  - (iv) Identity Card Number/Passport and copy thereof.
  - (v) Recent passport size photograph duly certified by a Notary Public or commissioner for oaths.
  - (vi) Declaration of interest either directly or indirectly in any other clearing and forwarding business.
  - (vii) Declaration of direct or indirect interest in any other clearing and forwarding company.
- (j) Any change in personnel under paragraph (h) and paragraph (i) above shall be notified within thirty (30) days for approval by the Commissioner of Customs and Excise.
- (k) Renewal of agent's licence shall be subject to demonstration of good performance in the previous year which shall include—
  - (i) Having no usually overdue bonds.
  - (ii) Having no overdue queries or serious offences.

**CUSTOMS AND EXCISE (UNASSEMBLED MOTOR VEHICLES)  
REGULATIONS, 1993**

[L.N. 363/1993, L.N. 489/1994, L.N. 65/2003.]

1. These Regulations may be cited as the Customs and Excise (Unassembled Motor Vehicles) Regulations, 1993.
2. In these Regulations, unless the context otherwise requires, and subject to the principles of the interpretations of the First Schedule to the Customs and Excise Act—

**“commercial vehicle”** means a motor vehicle, other than a motor-car or a F.W.D. vehicle, with four or more wheels which is used primarily on roads;

**“F.W.D. vehicle”** means a motor vehicle, other than a motor car, with power transmittable to at least two front and two rear wheels which has a load capacity of not more than two tonnes;

**“g.v.w.”** means gross vehicle weight specified by the manufacturer as being the maximum design weight capacity of the vehicle incorporating the combined weight of the vehicle, the maximum load, the driver and a tank full of fuel;

**“light commercial vehicle”** means any commercial vehicle having a load capacity of less than three tonnes;

**“medium or heavy commercial vehicle”** means a commercial vehicle having a load capacity of three tonnes or more;

**“motor-car”** means a saloon or a station-wagon or a motor car type and size;

**“load capacity”** means the officially rated weight of load carrying capacity of a vehicle determined by deducting the tare weight from the g.v.w. under section 56 of the Traffic Act (Cap. 403) and any rules made under that Act;

**“part”** means an individual component shaped, fashioned or otherwise manufactured from one piece of metal or other material only and not joined or connected in any way to another component or material;

**“sub-assembly”** means a component consisting of any two or more parts joined together by any means.

3. The importation of motor vehicles specified in heading Nos. 87.02, 87.03 and 87.04 in the First Schedule to the Act shall be classified as unassembled only if they are imported in the conditions specified in the First and Second Schedules to these Regulations.

4. The items specified—

- (a) in the Third Schedule shall not constitute parts or sub-assemblies of the unassembled motor vehicles specified in the First and Second Schedules;
- (b) in the Fourth Schedule may be excluded as constituting parts or sub-assemblies of the unassembled motor vehicles specified in the First and Second Schedules.

FIRST SCHEDULE

PART A – GENERAL PROVISIONS

- (a) Except where otherwise specified, each individual part or sub-assembly shall be imported un-attached to other parts or sub-assemblies.

[Subsidiary]

- (b) Notwithstanding anything to the contrary, brackets and anchor or clinch nuts, clips and similar fasteners may be attached to parts or sub-assemblies which otherwise conform to the provisions of paragraph (a).
- (c) Subject to the provisions of this Schedule otherwise being complied with, parts or sub-assemblies which have undergone any of the following manufacturing processes may be allowed—
  - (i) the covering of metal with rubber or plastic material;
  - (ii) the bonding of rubber or plastic material to metal and/or glass;
  - (iii) bright metal plating;
  - (iv) imitation wood graining.
- (d) Parts of sub-assemblies shall notwithstanding anything to the contrary, be allowed if joined or attached by any of the following processes—
  - (i) automatic arch-welding;
  - (ii) flash butt welding;
  - (iii) projection welding;
  - (iv) hydraulic pressure welding;
  - (v) high amp spot-welding;
  - (vi) di-electrical welding;
  - (vii) thermal bonding process;
  - (viii) automatic and/or multi-spot welding.
- (e) Parts or sub-assemblies not specifically mentioned in this Schedule may be imported in the condition supplied; provided they are not attached or joined to other parts or sub-assemblies.

#### PART B – SPECIAL PROVISIONS

- (a) Chassis frame—
  - (i) When the frame whether of box, channel, tubular or other construction, is in a form consisting of side, cross, cruciform or other members, each individual member of such frame except where welded or riveted together shall be adrift:
 

Provided that where separate chassis frame components themselves consist of separate members to be welded together, such separate chassis components may be assembled.
  - (ii) Where the conventional chassis frame is replaced by welded floor components, such as seat risers, floor pans, wheel houses and toe boards instead of side, cross, cruciform or other members, such floor components shall, except where welded or riveted together, be adrift.
- (b) Body/chassis panels, stamping and pressing—
  - (i) The cowl, scuttle, bulk-head or fire-wall may be assembled, but shall not be surface treated in any way except with a coat of primer or other anti-rust preparation or substance. The complete cab may be welded together in the condition supplied by the manufacturer.
  - (ii) The instrument or dashboard panel may be imported with reinforcements attached, but shall be devoid of all instruments and controls.
  - (iii) The glove box and doors may be in the condition supplied by the manufacturer.
  - (iv) The windscreen frame may be imported with reinforcements or other attachments but shall be without glass.

- (v) Toe and running boards may be imported with reinforcements attached, but shall not be surface-treated in any way except with a coat of primer or other anti-rust preparation or substance.
  - (vi) Doors may be assembled with all internal fittings in position and may include deadners or anti-drum material but shall be devoid of door locks, window winding mechanisms, glass, trim or upholstery material and shall not be surface-treated in any way except with a coat of primer or anti-rust preparation or substance.
  - (vii) Door pillars may be assembled and have the metal fittings therefor in position.
  - (viii) Mudguards or fenders may be imported with holes made therein and reinforcements added, but shall not be surface-treated in any way except with a coat of primer or anti-rust preparation or substance.
  - (ix) Trunk or boot lids and bonnets or engine covers may be assembled with fitting and deadners or anti-drum material attached, but shall not be surface-treated in any way except with a coat of primer or anti-rust preparation or substance.
  - (x) Chassis and body panels, pressing and stampings not elsewhere provided for may be imported with holes made therein, and reinforcements added and deadners or anti-drum material attached, but shall not be surface-treated in any way except with a coat of primer or anti-rust preparation or substance.
  - (xi) Roof panels, pressings or stampings provided they conform to the conditions set forth in paragraph 2(b)(x) may have drip moulding attached thereto.
- (c) Engine—
- (i) The engine shall be unattached to any supporting sub-frame or chassis members, but be complete with fan, electrical equipment, manifolds, filters, pumps, clutch and other part of sub-assembly attachments, including any gearbox or final drive unit where such unit is incorporated within the gearbox or engine housing:
- Provided that the primary differential driveshaft and flange therefor may be fitted to the differential, where applicable.
- (ii) The radiator, including the shell and mounting frame may be assembled.
  - (iii) Exhaust pipe and mufflers may be assembled, but not fitted together unless permanently attached thereto.
  - (iv) The fuel tank complete with filter housing and cover may be imported in the conditions supplied by the manufacturer.
- (d) Controls—
- (i) The steering box may have the shaft column attached, but the steering wheel, gear linkages, if any, and electrical equipment shall be adrift.
  - (ii) Pedals and linkages may be assembled.
- (e) Axle, brake and suspension system—
- (i) The rigid or beam type of front suspension shall have the following parts or sub-assemblies adrift—
    - (1) Front axle beam complete with sub-axles, steering arms and braking equipment;
    - (2) springs;
    - (3) shock absorbers;

---

[Subsidiary]

- (4) radius rods and other suspension linkages;
  - (5) tie rods and other steering linkages;
  - (6) brake pipes and hoses;
  - (7) in the case of a multi-drive vehicle, then driving front axle may be complete with differential, half-shafts, constant velocity joints and braking equipment;
  - (8) in the case of brake shoes contained within a single brake drum being operated by twin slave cylinders, the bridging pipe connecting these two cylinders, may be left in position.
- (ii) The combination type of front suspension (axle with torsion bar inserted), may be imported units with brakes, leaf springs torsion bars and hubs, complete.
  - (iii) The independent type of front suspension shall have the following parts or sub-assemblies adrift—
    - (1) suspension frame;
    - (2) stub axles complete with wishbones, constant velocity joints, steering arms and braking equipment;
    - (3) radius rods, anti-roll bars and other suspension linkages;
    - (4) brake pipes and hoses;
    - (5) shock absorbers;
    - (6) springs.
  - (iv) In the case of Macpherson type front suspension the stub axle may be complete with integral shock absorber and springs.
  - (v) In the case of brake shoes contained within a single brake drum being operated by twin slave cylinders, the bridging pipe connecting these two cylinders may be left in position.
  - (vi) The rigid or beam type of rear suspension shall have the following parts or sub-assemblies adrift—
    - (1) rear axle complete with differential half-shaft and braking equipment;
    - (2) springs;
    - (3) shock absorbers;
    - (4) radius rods and other similar suspension linkages;
    - (5) brake pipes and hoses.
  - (vii) The independent type of rear suspension shall have the following parts or sub-assemblies adrift—
    - (1) suspension frame;
    - (2) stub axles complete with bearing housing and brake equipment;
    - (3) differential housing complete with differential and primary differential drive shaft;
    - (4) radius rods and other similar suspension linkages;
    - (5) brake cables, linkages, pipes and hoses;
    - (6) propeller shaft;
    - (7) shock absorbers;
    - (8) springs.
  - (viii) Single pivot and double pivot swing type rear axles, where the half-shafts are enclosed in pivoted axle tubes, may be assembled.

## (f) Instruments:

Instruments (including the cables) may be clustered but may not be mounted in the instrument panel.

## (g) Miscellaneous materials, parts and accessories—

- (i) anti-squeak and anti-drum material may be cut to size;
- (ii) weatherstrip need not be in the piece;
- (iii) glass shall be devoid of any attachments;
- (iv) seat frames may be assembled but not upholstered;
- (v) upholstery or cushion springs may be loose or in cages;
- (vi) carpeting, upholstery, headlining, convertible tops vinyl roof coverings may be in the condition supplied by the manufacturer;
- (vii) the following and other fittings and accessories may be imported in the condition supplied—
  - bonnet catch sub-assemblies;
  - bonnet ornaments;
  - radiator grille;
  - window and door handles;
  - window winding mechanism;
  - window support frame;
  - window fasteners;
  - window glass channel;
  - window sash weather strip metal and felt;
  - door arm-rest;
  - door check straps, metal or other material;
  - door pulls and assist cords;
  - arm-rest sub-assemblies including hinges and support or brackets therefor but excluding upholstery;
  - direction indicators;
  - electrical sockets and fittings;
  - cigar and cigarette lighters;
  - clocks;
  - windscreen wipers;
  - horn or hooter;
  - ash trays;
  - robe rails;
  - parcel nets;
  - guiding and lifting adjustable seat;
  - guiding and lifting adjustable seat lever slides and locking devices;
  - safety belts including fittings and anchorages;
  - upholstery wire stiffeners;

[Subsidiary]

- ventilator window frames and operating mechanism including coal ventilator sub-assemblies;
- step plate (running board);
- rubber engine mounting;
- stone guards and dust shields;
- ornamental mouldings and monograms including window reveals or garnish moulding to imitate wood;
- bolts, nails, nuts, rivets, tacks and washers;
- hinges and locks including hinger arm sub-assemblies;
- chains and hooks;
- metal brackets, braces, supports, reinforcements, forgings, castings, anchor plates or nuts;
- nailing strips with nails inserted;
- tacking or trim strips;
- boot cardboard panels.
- (viii) Materials not elsewhere provided for shall not be fashioned, cut to shape or otherwise processed.

#### SECOND SCHEDULE

##### THE FIRST SCHEDULE SHALL APPLY IN ADDITION TO THE FOLLOWING MODIFICATIONS

###### PART A – HEAVY AND MEDIUM COMMERCIAL VEHICLES

- (a) Chassis frame:
- (i) Welded chassis frames are to be broken down into major sub-assemblies for welding in plant and all cross members and outriggers are to be shipped loose.
  - (ii) Vivette chassis frames are to be broken down into major sub-assemblies for revetting in plant.
  - (iii) All cross members and outriggers to be imported loose.
  - (iv) Bolted chassis frames to be broken down into major sub-assemblies for bolting in plant.
  - (v) All cross members and outriggers to be shipped loose.
- (b) Cabs are to be broken down to the extent that the following major items must be imported as sub-assemblies—
- (i) doors complete;
  - (ii) floor assembly;
  - (iii) roof panel;
  - (iv) bonnet;
  - (v) cab back panel;
  - (vi) wheel larches;
  - (vii) radiator grille;
  - (viii) grilles surround panel;
  - (ix) dash assembly;
  - (x) bulk-head assembly;
  - (xi) door pillars;

- (xii) door surrounds;
- (xiii) windscreen surround;
- (xiv) bumper valance.

**PART B – LIGHT COMMERCIAL AND PASSENGER VEHICLES – BODY AND CHASSIS**

- (a) Vehicles with mono-construction type bodies may be supplied in sub-assemblies for arc or spot welding in special jigs.

The following sub-assemblies may, however, be imported complete—

- (i) doors;
- (ii) floor assembly;
- (iii) roof panel;
- (iv) bonnet and boot;
- (v) cab back panel;
- (vi) wheel larches;
- (vii) radiator grille;
- (viii) grilles surround panel;
- (ix) dash assembly;
- (x) bulk-head assembly;
- (xi) door pillars;
- (xii) door surrounds;
- (xiii) windscreen surround;
- (xiv) bumper valance.

- (b) Vehicles having a welded chassis frame shall have the chassis frame broken down into major sub-assemblies for welding in plant, but with all cross-members and outriggers shipped loose.
- (c) Where stiffeners and brackets are required to be welded to panels to prevent panel damage during transit, these sub-assemblies may be imported in this condition.

**PART C – PICK-UPS AND STATION-WAGONS**

- (a) The panel components for the pick-up body and the rear bodywork of the station-wagon body shall be shipped loose, provided that the following may be shipped as sub-assemblies—

- (i) doors;
- (ii) bulk-head;
- (iii) scuttle;
- (iv) dash assembly:

Provided further that in case of constant four-wheel drive vehicles, the body panel may be supplied in sub-assemblies for welding in special jigs in assembly factory.

- (b) Where stiffeners and brackets are required to be welded to panels to prevent damage during transit these sub-assemblies may be imported in this condition.
- (c) The chassis longitudinal members shall be supplied in a welded condition but with the cross members and outriggers supplied loose.

---

[Subsidiary]

## THIRD SCHEDULE

The following items shall not be allowed as constituting parts or sub-assemblies or unassembled motor vehicles specified in the First and Second Schedules—

1. Oils.
  2. Greases.
  3. Fuels.
  4. Hydraulic Fluid.
  5. Sealers.
  6. Adhesives.
  7. Paint.
  8. Toughened flat glass.
  9. Canvas hoods, covers and screens.
  10. Soft trim upholstery.
  11. Sound deadening material.
  12. Pre-mixed metal pre-treatment chemicals.
  13. Radio and cassette players.
  14. Hydraulic jacks.
  15. Scissor jacks.
  16. Tool kits.
- 

## FOURTH SCHEDULE

[L.N. 489/1994, s. 2, L.N. 65/2003, s. 2.]

The following items shall be allowed as constituting parts or sub-assemblies of the unassembled motor vehicles specified in the First and Second Schedule:

Provided that such items are declared and entered for the determination of duties as if they were imported separately from the unassembled motor vehicles—

1. Batteries.
2. Battery cables.
3. Brake linings.
4. Disk brake pads.
5. Disc pad backing plates.
6. Engine air filters.
7. Exhaust pipes and silencers.
8. *Deleted by L.N. 65/2003.*
9. Leaf springs assembly.
10. Radiators.
11. *Deleted by L.N. 65/2003.*
12. Seat frames.
13. Shackle pins for leaf springs.
14. *Deleted by L.N. 65/2003.*

15. Speedometer cables.
  16. Tubes.
  17. Tyres.
  18. U-bolts and U-bolts nuts.
  19. Windscreen, side and rear glass.
  20. Wiring harnesses.
-



**CUSTOMS AND EXCISE (REMISSION  
OF EXCISE DUTY) REGULATIONS, 2005**

[L.N. 8/2005, L.N. 46/2005, L.N. 85/2005, L.N. 70/2006.]

***REVOKED BY L.N. 103/2013.***

---



## **CUSTOMS AND EXCISE (PETROLEUM OILS) (EXCISE) REGULATIONS, 2005**

[L.N. 47/2005, L.N. 102/2005, L.N. 43/2006, L.N. 55/2011, L.N. 199/2013.]

[Date of commencement: 8th June, 2005.]

1. These Regulations may be cited as the Customs and Excise (Petroleum Oils) (Excise) Regulations, 2005.
2. For the purposes of these Regulations, “petroleum oils” means the goods classified under Tariff Number 2710 in Chapter 27 of the East African Community Customs Union Common External Tariff, as set out in Annex 1 to the Protocol on the Establishment of the East African Community Customs Union (No. 8 of 2004).
3. Excise duty on petroleum oils shall become due and payable at the time of importation or at the time of release by the customs from the Kenya Petroleum Refineries Limited.
4. Any person importing petroleum oils shall notify the proper officer of his intention to pump such oils by submitting the duly completed prescribed Form P1 set out in the Schedule, accompanied by a copy of—
  - (a) the manifest of the ship carrying the oils;
  - (b) the bill of lading; and
  - (c) such other shipping documents as the Commissioner may direct.
5. The proper officer shall ascertain the quantity of petroleum oils in the ship prior to permitting the pumping of the oils.
6. Petroleum oils may only be pumped into specified tanks as indicated in the notice of intention given under rule 4.
7. The importer shall, upon completion of pumping under regulation 6, notify the proper officer of the quantity of petroleum oils pumped by submitting to the proper officer, a notice in Form P2 in the Schedule.
  - (1) Where petroleum oils are imported through the Kipevu Oil Storage Facility or through any other facility licensed by the Commissioner that has a minimum storage capacity of one hundred million litres and is directly connected to the Kenya Pipeline Company Petroleum Pumping System, each importer shall upon determination of ownership and assessment of tax liability pay the taxes and levies due on his proportion of such oils upon release thereof by the customs:

Provided that no taxes or levies on petroleum oils imported under this subparagraph shall remain unpaid for more than five (5) days from the date of entry.

  - (2) Where refined petroleum oils are released by the customs from the premises of Kenya Petroleum Oil Refineries Limited, all the taxes and levies thereon shall be paid by the respective importers upon such release:

Provided that no tax shall remain unpaid for more than five (5) days after petroleum oils are transferred to the owners by the Kenya Petroleum Oil Refineries Limited.

[L.N. 102/2005, s. 3, L.N. 43/2006, s. 2, L.N. 55/2011, s. 2, L.N. 199/2013, ss. 2 and 3.]

9. (1) Where the petroleum oils are entered for transit, the importer shall furnish the proper officer with—
  - (a) evidence that such oils were ordered for by a person in a foreign country; and
  - (b) a transit bond in the form of a duly executed guarantee equal to the amount of the taxes and import declaration fee payable on the petroleum oils.

---

[Subsidiary]

(2) Petroleum oils imported for transit shall be exported within a period of thirty (30) days from the date of importation:

Provided that the Commissioner may, upon request by an importer—

- (i) extend the period by fifteen days, where he deems it appropriate to do so; and
- (ii) with the approval of the Minister, extend the period specified under paragraph (a) herein by such further period as may be appropriate in the circumstances.

(3) Duty shall be payable by the importer on any petroleum oils not exported in accordance with subregulation (2).

(4) Petroleum oils entered for transit shall be transported from Mombasa—

- (a) by rail; or
- (b) by pipeline, in which case the export thereof shall be done from Kisumu or Eldoret.

[L.N. 102/2005, s. 4.]

**10.** The importer shall, except in cases where subparagraphs (a) or (b) of the proviso to paragraph 9(2) apply, within thirty (30) days from the date the petroleum oils were entered for transit, account for such oils by furnishing the office where the entry was made with—

- (a) documentary evidence of exportation; and
- (b) an application for cancellation of the transit bond.

[L.N. 102/2005, s. 5.]

**11.** Where the proper officer is satisfied that the petroleum oils have been exported, he shall cancel the bond and notify the importer accordingly.

**12.** Where an importer fails to furnish satisfactory evidence of exportation in accordance with regulation 10, the proper officer shall by notice in writing require the guarantor to remit the full amount of the transit bond to the Commissioner within the period specified in the notice.

**13.** A guarantor who fails to remit the full amount of the bond when required to do so by the Commissioner shall be guilty of an offence and—

- (a) liable to a fine equal to two times the amount of duty outstanding; and
- (b) shall not be allowed to conduct any business with the customs.

(1) An importer who fails to account for petroleum oils entered for transit in accordance with regulation 10 shall be guilty of an offence and liable to a fine not exceeding three times the duty payable on the petroleum oils entered for transit; or imprisonment for a period not exceeding three years, or both.

(2) A person convicted of an offence under this regulation shall not be allowed to conduct any business with the customs.

**15.** The petroleum oils warehoused at the time of the coming into operation of this notice shall be released as follows—

- (a) 25% on or before the 15th August, 2005;
- (b) 50% on or before the 31st August, 2005;
- (c) 75% on or before the 15th September, 2005; and
- (d) 100% on or before the 30th September, 2005.

[L.N. 102/2005, s. 6.]

16. No petroleum oils shall be entered for warehousing after the 31st July, 2005.

**16A.** Taxes and levies shall not be payable on the linefill except in situations where the Kenya Pipeline Company Limited notifies the Commissioner that a petroleum company intends to withdraw from participation either by ceasing operations or winding-up business.

[L.N. 102/2005, s. 7.]

**16B.** Notwithstanding Regulation 16—

- (a) petroleum oils may be warehoused at the Kipevu Oil Storage Facility at Kilindini, Mombasa or at any other facility licensed by the Commissioner that has a minimum storage capacity of one hundred million litres and is directly connected to the Kenya Pipeline Company Petroleum Pumping System;
- (b) jet fuel and aviation fuel may be warehoused—
  - (i) in the depots of the Kenya Pipeline Company Limited at the Jomo Kenyatta International Airport and the Moi International Airport; or
  - (ii) in Lokichoggio, in duly licensed depots maintained by petroleum companies.

[L.N. 102/2005, s. 7, L.N. 199/2013, s. 4.]

17. In any dispute relating to taxes on petroleum oils, the aggrieved person shall deposit the amount of duty demanded prior to lodgement of the dispute.

SCHEDULE

[Rule 4.]

NOTICE OF INTENTION

**FORM P1**

DISCHARGE OF PETROLEUM PRODUCTS AT .....

I/We, ..... hereby give notice of my/our intention to receive approximately ..... litres/tonnes ..... into my reminders ..... at ..... ex s.s ..... commencing at ..... a.m/p.m. on ..... (date). I/We further declare that it is my/our intention to discharge this product as follows—

Tank No. ..... Inlet Meter Reading ..... from ..... a.m/p.m.  
to .....

Date .....

*Importer*

*Approved*

.....  
*Proper Officer*

---

[Subsidiary]SCHEDULE—*continued*

FORM P2

(r. 7)

## AFTER PUMPING ADVICE

## REPORT OF PRODUCTS RECEIVED

I/We hereby report that the under-mentioned bulk products were received into .....  
pursuant to my/our Notice of Intention dated .....  
Final Meter Reading ..... Difference .....  
Total amount in litres .....

Date ..... *Importer*

Confirmed

---

*Proper Officer*  
\_\_\_\_\_

**CUSTOMS AND EXCISE (EXCISE DUTY STAMPS) REGULATIONS, 2008**

[L.N. 84/2008.]

***REVOKED BY L.N. 110/2013.***

**continued on page C46 – 547**

---



**GUIDELINES ON SPECIFICATIONS FOR MEASUREMENT DEVICES**

[L.N. 69/2011.]

IT IS notified for information of the general public that pursuant to section 95(4) of the Customs and Excise Act, the Commissioner-General makes the guidelines in the schedule hereto to apply in relation to the minimum specifications for production measurement devices to be installed by all excise licensees engaged in the production measurement devices to be installed by all excise licensees engaged in the production of spirits or spirituous beverages.

---

**SCHEDULE****1. Each measurement device shall—**

- (a) measure individual and cumulative volumetric flows in litres to an accuracy of  $\pm 3\%$  of the measured value;
- (b) have a cumulative totalizer with a roll back counter;
- (c) have a capability for electronic data transmission and support remote communication;
- (d) be tamper proof; and
- (e) conform to the requirements of the Kenya Bureau of Standards for alcohol and alcoholic beverages.

**2. Installation of the measurement device shall be carried out in strict compliance with the requirements to be provided by the Kenya Revenue Authority upon inspection of the manufacturing plant.****3. The measuring device shall be installed within six months of the publication of this notice.**



**CUSTOMS AND EXCISE (DETERMINATION OF  
RETAIL SELLING PRICE) REGULATIONS, 2012**

## ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
  2. Interpretation.
  3. Retail price inclusive of taxes.
  4. Determination of retail selling price for locally manufactured goods.
  5. Retail selling price for powdered beer.
  6. Late payment penalties and interest.
  7. Request for formation.
  8. Offence and penalty.
-

**CUSTOMS AND EXCISE (DETERMINATION OF RETAIL SELLING PRICE) REGULATIONS, 2012**

[L.N. 51/2012.]

**1. Citation**

1. These Regulations may be cited as the Customs and Excise (Determination of Retail Selling Price) Regulations, 2012.

**2. Interpretation**

In these Regulations, unless the context otherwise requires—

**"retail selling price"** means the average retail selling price, determined in accordance with these regulations, for the purposes of levying ad valorem excise duty

**3. Retail price inclusive of taxes**

For the purpose of these regulations, the retail selling price shall be the price inclusive of taxes.

**4. Determination of retail selling price for locally manufactured goods**

(1) The Commissioner shall, for the purpose of levying ad valorem excise duty on goods on which excise duty is chargeable on the basis of the retail selling price as specified in the Fifth Schedule to the Act, determine and publish in the *Gazette*, the retail selling price for the goods on quarterly basis.

(2) In order to determine the retail selling price of goods referred to in paragraph (1), the Commissioner shall sample the price of the products on which the ad valorem excise duty is chargeable, or the basis of retail selling price, from the retail outlets through which, the goods are most commonly sold and determine the average retail selling price.

(3) Where the goods are sold directly by the manufacturer to the consumer, the retail selling price shall be the price payable by the consumer in a transaction between independent persons dealing at arm's length.

(4) Where the goods have not been previously sold in the market, the Commissioner may require the manufacturer to declare the maximum retail selling price at which the goods are expected to be sold.

(5) Where a manufacturer who is required to make a declaration under paragraph (4) delivers any goods to the market without declaring the retail selling price of such goods, the retail selling price of such goods shall be determined as follows-

- (a) where the manufacturer had removed similar goods from the excise stock room, within a period of one month, the retail selling price of the similar goods shall be deemed to be the retail selling price of the goods; or
- (b) where the retail selling price cannot be determined in accordance with subparagraph (a), the retail selling price of similar goods determined in accordance with paragraph 2 shall be deemed to be the retail selling price.

Provided that the highest retail selling price determined, under subparagraph (a) or subparagraph (b), shall be deemed to be the retail selling price of such goods.

(6) Notwithstanding paragraph (4), where the declared retail selling price is significantly lower than the retail selling price at which the product is sold in the market, then the retail selling price at which the product is sold shall be deemed to be the declared retail selling price.

**5. Retail selling price for powdered beer**

The retail selling price of powdered beer shall be the price of the beverage, ready for use, sold in a transaction between independent persons dealing at arm's length.

**6. Late payment penalties and interest**

Where additional assessment has arisen as a result of a change in the retail selling price in accordance with paragraph 4(5), late payment penalties and interest shall apply in accordance with provisions of the Act.

**7. Request for formation**

For the purposes of determining the retail selling price, the Commissioner may require a manufacturer or any other person to submit any information relating to the manufacturing and pricing of the goods.

**8. Offence and penalty**

Any person who fails to make a declaration or provide information required under these regulations commits an offence and shall be liable on conviction to a fine not exceeding one million five hundred thousand shillings or to imprisonment for a term not exceeding three years, or to both.

---



**CUSTOMS AND EXCISE (REMISSION  
OF EXCISE DUTY) REGULATIONS, 2013**

[L.N. 103/2013.]

1. These Regulations may be cited as the Customs and Excise (Remission of Excise Duty) Regulations, 2013 and shall come into effect on the 1st October, 2013.
2. The Cabinet Secretary may, on the application by a manufacturer, grant remission of excise duty at fifty *per centum* with respect to beer made from sorghum, millet or cassava grown in Kenya.
3. A manufacturer applying for remission under paragraph 2 shall—
  - (a) be tax compliant;
  - (b) have a valid excise licence to produce beer;
  - (c) have been producing beer in the last three years preceding the application;
  - (d) have a minimum monthly yield of excise duty of at least ten million shillings;
  - (e) ensure that the beer has at least seventy five *per centum* content of sorghum, millet or cassava excluding sugar;
  - (f) pack the beer in a pressurized container of at least thirty litres or such other container and quantity as the Cabinet Secretary may approve;
  - (g) sell the beer at not more than one hundred and sixty shillings per litre; and
  - (h) comply with such other conditions as the Commissioner may impose.
4. Subject to all other provisions relating to returns under the Act, a manufacturer granted remission under these Regulations shall submit to the Commissioner, a detailed return of quantities of beer manufactured and sold on a monthly basis or at such interval as the Commissioner may require.
5. A manufacturer who is granted a remission under paragraph 2 based on false or misleading information shall, upon demand by the Commissioner, refund the excise duty remitted under these Regulations.
6. Legal Notice No. 8/2005 is revoked.



**CUSTOMS AND EXCISE (EXCISABLE GOODS  
MANAGEMENT SYSTEM) REGULATIONS, 2013**

## ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
2. Interpretation.
3. Excisable goods to be affixed with excise stamps.
4. Features of the excise stamp.
5. Excise stamp fee.
6. Registration.
7. Application for excise stamps.
8. Forecast of Consumption.
9. Appointments.
10. Delivery of excise stamps.
11. Place and time of affixing excise stamps.
12. Fixing of excise stamps in the production facility.
13. Return or transfer of excise stamps.
14. Allowance for wastage and damages.
15. Transfer of excise stamps.
16. Installation of the System.
17. Composition of the System.
18. Marking of product packages.
19. Integration.
20. The development and supervision.
21. Installation of equipment and devices.
22. Notice of installation.
23. Manufacturer and importer to avail production lines.
24. Sealing of equipment and devices.
25. Manufacturer and importer to report inoperative production lines.
26. Security of equipment.
27. Effective date for use of System.
28. Preventive and corrective maintenance of System.
29. Advance reports on new brands etc.
30. Marking of duty free products and packages.
31. Exemption from excise stamps.
32. Verification of stamps.
33. Prohibition and offences.
34. General penalty.
35. Seizure of stamps, equipment and goods.
36. Disposal of fort excise stamps a seized goods.
37. Revocation of L.N. 84/2008.

**CUSTOMS AND EXCISE (EXCISABLE GOODS MANAGEMENT SYSTEM) REGULATIONS, 2013**

[L.N. 110/2013.]

**1 Citation**

These Regulations may be cited as the Customs and Excise (Excisable Goods Management System) Regulations, 2013.

**2. Interpretation**

In these Regulations, unless the context otherwise requires —

“**authorised officer**” means an officer authorised by the Commissioner to perform any act under these Regulations;

“**compounded spirit**” means spirit ready for consumption as a beverage and put up for retail;

“**contractor**” means a person appointed by the Commissioner to supply, install, and maintain the System;

“**excisable goods management system**” in these Regulations referred to as “the System” includes excise stamps, track and trace system, production accounting system and related software and hardware;

“**importer**” means a person registered as an importer by the Commissioner to import excisable goods specified under these Regulations;

“**Manufacturer**” means a manufacturer licensed to manufacture goods specified in these Regulations;

“**package**” means packet, bottle or similar retail unit of excisable goods specified in these Regulations;

“**printer**” means a person appointed by the Commissioner to print and supply excise stamps.

**3. Excisable goods to be affixed with excise stamps**

Every package of excisable goods, except motor vehicle, manufactured in or imported into Kenya shall be affixed with an excise stamp of a type and in a manner specified by the Commissioner.

**4. Features of the excise stamp**

Every excise stamp required to be affixed under regulation 3 shall be of such specifications as—

- (a) to deter counterfeiting;
- (b) to facilitate tracking of the stamps and excisable goods along the supply chain;
- (c) to enable accounting for the production of excisable goods manufactured or imported; and
- (d) to facilitate any persons in the supply chain to authenticate the stamps and excisable goods.

**5. Excise stamps fee**

(1) Manufacturers and importers shall purchase excise stamps from the Commissioner at a prescribed fee.

(2) The fee prescribed by the Commissioner under subparagraph (1), shall not exceed the cost of the stamps and the maintenance costs of the System.

(3) The revenue from the sale of excise stamps shall be retained by the Commissioner for financing the System.

**6. Registration**

(1) The Commissioner shall register importers of any excisable goods specified under these Regulations subject to such conditions as he may deem necessary.

(2) A person shall not manufacture or import excisable goods for which an excise stamp is required to be affixed in accordance with these Regulations, unless that person is licenced or registered by the Commissioner.

**7. Application for excise stamps**

(1) A manufacturer or importer shall apply to the Commissioner for excise stamps in the prescribed format.

(2) An application made under subparagraph (1) shall be submitted to the Commissioner at least ninety days prior to the manufacture or importation of the goods.

(3) A manufacturer or importer shall pay for excise stamps upon approval by the Commissioner.

(4) In case of imports, the Commissioner may require evidence of importation before delivery of excise stamps.

(5) Despite subparagraph (4), the Commissioner may, subject to such conditions as he may specify, allow delivery of excise stamps to a person before importation.

**8. Forecast of Consumption**

(1) The Commissioner may require a manufacturer or importer to provide, at least 120 days before the beginning of every financial year, a forecast of quantities of excise stamps which the manufacturers and importer intend to use in the subsequent year.

(2) A manufacturer or importer shall bear the cost of the excise stamps procured under the forecast and not used.

**9. Appointments**

(1) Subject to the law regulating public procurement, the Commissioner shall appoint a suitable person to—

- (a) print and deliver excise stamps;
- (b) develop and install the System; and
- (c) install any other related systems.

(2) A person appointed under subparagraph (1) shall not print any excise stamps required under these Regulations unless requested by Commissioner.

**10. Delivery of excise stamps**

(1) The Commissioner may, where necessary and subject to such conditions as he may impose, require the printer to deliver excise stamps directly to a manufacturer, or importer.

---

[Subsidiary]

(2) The printer shall notify the Commissioner of the quantity and type of the excise stamps supplied under subparagraph (1) within such period as the Commissioner may require.

## **11. Place and time of affixing excise stamps**

- (1) Excise stamps shall be affixed on excisable goods—
- (a) in case of locally manufactured goods, in the production facility immediately after packaging;
  - (b) in the case of imported goods, in a place approved by the Commissioner within seven days upon clearance from Customs for home use;
  - (c) in any other case, at a place appointed by the Commissioner.

## **12. Fixing of excise stamps in the production facility**

Despite paragraph 11(1)(b), the Commissioner may allow excise stamps on imported excisable goods to be affixed in the production facility in the exporting country subject to such conditions as the Commissioner may specify.

## **13. Return or transfer of excise stamps**

- (1) Manufacturers or importers shall return unused excise stamps to the Commissioner when—
- (a) they stop manufacturing;
  - (b) there are defects in the excise stamp sheets or reels;
  - (c) they fail to import;
  - (d) the excise stamps are declared out of use by the Commissioner;
  - (e) the Cabinet Secretary for finance exclude the products from the requirements of these Regulations.

(2) Except for the stamps returned under subparagraph 1(a) and (b), the Commissioner shall refund, within sixty days, the fees paid on the returned excise stamps.

## **14. Allowance for wastage and damages**

- (1) Damaged excise stamps shall be preserved for verification by an authorised officer.
- (2) Where a manufacturer or importer cannot account for the excise stamps issued to him by the Commissioner, the Commissioner shall compute excise duty and other taxes on the unaccounted excise stamps based on the highest excise rate of excise duty, value and volume of excisable goods manufactured or imported by the person.
- (3) In computing excise duty on account of the unaccounted excise stamps, the Commissioner shall allow a wastage and damages not exceeding one per cent of the issued stamps.

## **15. Transfer of excise stamps**

- (1) A manufacturer or importer may, with prior approval of the Commissioner, transfer excise stamps in stock to another manufacturing unit owned by the same manufacturer or importer.
- (2) The Commissioner shall prescribe the procedure and condition for transfer and accounting of excise stamps under this paragraph.
- (3) A manufacturer or importer who transfers excise stamps without prior approval of the commissioner commits an offence.

**16. Installation of the System**

A manufacturer or importer of excisable goods specified in these Regulations shall facilitate the installation of the System in their production or import facilities in accordance with the provisions of these Regulations.

**17. Composition of the System**

The System installed under regulation 16 shall be composed of-

- (a) excise stamps authentication and validation equipment;
- (b) devices for identification and association of each package with individual excise stamp;
- (c) production accounting equipment; and
- (d) devices for the control, registration, recording and transmission of data on the quantities of excisable goods to the Commissioner.

**18. Marking of product packages**

(1) The Commissioner may require that the excisable goods be marked by the System on each package and in a visible place, as appropriate for the type of package, by a process of printing with indelible security ink, with codes that enable authentication, production accounting and track and trace of excisable goods.

**19. Integration**

The installation, integration, preventive and corrective maintenance procedures of all the equipment comprising the System at the manufacturers or importers' premises shall be done by an authorised contractor under the supervision of an authorised officer.

**20. The development and supervision**

Commissioner shall be responsible for -

- (a) defining the functional, security and fiscal control requirements to be observed by the contractor in developing the System;
- (b) supervising and monitoring the process of installing the System.

**21. Installation of equipment and devices**

(1) The System shall be installed on all production lines at the manufacturers or importers premises corresponding to each packaging machine and labelling machine.

(2) The System for management of imports shall be installed in a manner prescribed by the Commissioner.

**22. Notice of installation**

(1) The manufacturers and importers shall be notified in writing by Commissioner at least thirty days in advance regarding—

- (a) requirements for the equipment to facilitate use of System;
- (b) the adaptive features required, on each production line;
- (c) the connectivity features and operating environment for the installation and operation of computers and other equipment comprising the system;
- (d) the starting date of installation of the System.

(3) Manufacturers or importers shall be responsible for the cost of excise stamps applicators, adjustments and adaptations of their equipment and premises necessary to install the System on each production line.

---

[Subsidiary]

(4) Where a manufacturer or importer is required to carry out adjustments or provide information required by the Commissioner for the installation of System, the manufacturer or importer shall carry out the adjustments or provide the information at least seven days before the starting date for installation of the System.

## **23. Manufacturer and importer to avail production lines**

During the installation of the System, the manufacturer or importer shall make production lines available in operating conditions.

## **24. Sealing of equipment and devices**

(1) After conclusion of the installation on each production line, the contractor shall list in a specific format the pieces of equipment making up the System, one copy of which shall be delivered to the manufacturer and the other to the Commissioner.

(2) The authorised officer shall secure System, in the presence of the contractor and manufacturer, by using security seals.

## **25. Manufacturer and importer to report inoperative production lines**

(1) The manufacturer or importer shall report inoperative production lines, within twenty-four hours of occurrence to the Commissioner who shall secure the lines using a security seal and register the action in the System.

(2) The production lines referred subparagraph (1) shall not resume operation except with the authority of the Commissioner.

## **26. Security of equipment**

(1) A manufacturer or importer shall be responsible for conservation and security of the System installed in their premises.

(2) Manufacturer or importer shall report any operating failure or tamper of the security seals within twenty-four hours.

## **27. Effective date for use of System**

The Commissioner shall, through a public notice in at least two daily newspapers with national circulation, declare the date when the System shall come into effect.

## **28. Preventive and corrective maintenance of System**

(1) The preventive and corrective maintenance of the System shall be performed by the contractor, under supervision of authorised officer.

(2) The contractor shall provide to the Commissioner the list of technicians authorised to carry out installation and maintenance of the System.

## **29. Advance reports on new brands, etc.**

Manufacturer or importer shall —

- (a) declare to Commissioner packages and labels of brands manufactured or imported including those for export and duty free;
- (b) declare to the Commissioner, at least thirty days in advance the start of production of new brands of goods or any change in the graphic art of existing ones, together with the corresponding packages and labels;
- (c) apply at least thirty days to the Commissioner for installation or removal of the System, as the case may be, in the occurrence of the following events —
  - (i) reactivation of inoperative production lines;

- (ii) deactivation of production lines;
- (iii) maintenance and reallocation of production lines;
- (iv) installation of new production lines; and
- (v) acquisition or sale of industrial machinery and equipment.

### **30. Marking of duty free products and packages**

(1) All packages of duty free or export excisable goods specified in these Regulations shall bear distinct markings to enable track and trace.

- (2) The material wrapping the package for wholesale purposes shall be printed —
  - (a) in the case of exports, the country of final destination; or
  - (b) in case of excisable goods for consumption in Kenya, "FOR USE IN KENYA";
  - (c) in case of excisable goods for sale To duty-free shops, or diplomatic shops, "DUTY FREE"; and
  - (d) in the case of excisable goods for consumption by Kenya Defence Forces, "KENYA DEFENCE FORCES".

### **31. Exemption from excise stamps**

- (1) Excisable goods —
    - (a) manufactured for export, Kenya Defence Forces or delivered to a duty free shop;
    - (b) imported or purchased from a duty free shop by privileged persons and institution listed in the Third Schedule to the Act;
    - (c) with approval of the Commissioner of Customs, imported into Kenya as samples or by international mail, with no commercial value.
- shall be exempted from the requirement of excise stamps.

### **32. Verification of stamps**

A manufacturer, importer, distributor, retailer or any other person involved in the supply chain of excisable goods, shall verify and authenticate the stamps and excisable goods before admitting them in their premises or in any way handle the goods.

### **33. Prohibition and offences**

- (1) A person shall not—
  - (a) import any excisable goods on which an excise stamp should be affixed without being registered with the Commissioner in accordance with these Regulations;
  - (b) fail to maintain excise stamp register or records as the Commissioner may prescribe;
  - (c) fail to affix an excise stamp on the package of excisable goods in such secure manner as the Commissioner may prescribe;
  - (d) print over or deface an excise stamp affixed on a package;
  - (e) knowingly submits a return that is incorrect;
  - (f) fail to furnish any information that the Commissioner may require;
  - (g) be in possession of excisable goods on which the excise stamps have not been affixed and which are not exempted under these Regulations;

---

[Subsidiary]

- (h) attempt to acquire or acquire an excise stamp without authority from the Commissioner;
- (i) counterfeit, or print, make or in any way create an excise stamp without the authority of the Commissioner;
- (j) be found in possession of an excise stamp printed, made or in any way acquired without the authority of the Commissioner;
- (k) be found in possession of, convey, distribute, sell, offer for sale or by way of trade expose excisable goods without affixing excise stamps in accordance with these Regulations.

(2) A person who contravenes the provisions of subparagraph (1) commits an offence and is liable upon conviction to a fine not less than one hundred thousand shillings and not more than one million five hundred thousand shillings or to imprisonment for a term not exceeding three years or to both.

#### **34. General penalty**

A person who commits an offence under these Regulations for which no specific penalty is provided is liable, on conviction, to a fine not less than one hundred thousand shillings and not more than one million five hundred thousand shillings or to imprisonment for a term not exceeding three years or to both.

#### **35. Seizure of stamps, equipment and goods**

The Commissioner shall seize excise stamps, equipment and goods where—

- (a) excise stamps are—
  - (i) counterfeited;
  - (ii) subject to return and manufacture or importer fails to do so; or
  - (iii) found in the possession of persons other than to whom they have been supplied;
- (b) the equipment or plant is used in the manufacture of counterfeit excise stamps;
- (c) the goods—
  - (i) bear counterfeited excise stamps;
  - (ii) bear excise stamps affixed in a manner not consistent with guidelines prescribed by the Commissioner;
  - (iii) do not bear excise stamps as required in accordance with these Regulations.

#### **36. Disposal of fort excise stamps a seized goods.**

Any excisable goods, stamps and equipment which are seized under these Regulations shall be disposed in a manner that the Commissioner considers fit.

#### **37. Revocation of L.N. 84/2008**

The Customs and Excise (Excise Duty Stamps) Regulations, 2008 are revoked.

---

**CUSTOMS AND EXCISE (RAILWAY  
DEVELOPMENT LEVY FUND) REGULATIONS, 2013**

## ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
  2. Interpretation.
  3. Establishment of Fund.
  4. Objective and purpose of the Fund.
  5. Payments out of the Fund.
  6. Advisory Committee .
  7. Functions of the Advisory Committee.
  8. Annual budget to be approved by the Advisory Committee.
  9. Receipts, savings and accruals to be retained for the purpose of the Fund.
  10. Application of financial and procurement regulations.
  11. Administration of the Fund.
-

**CUSTOMS AND EXCISE (RAILWAY  
DEVELOPMENT LEVY FUND) REGULATIONS, 2013**

[L.N. 118/2013, L.N. 25/2014.]

**1. Citation**

These Regulations may be cited as the Customs and Excise (Railway Development Levy Fund) Regulations, 2013.

**2. Interpretation**

In these Regulations, unless the context otherwise requires—

“**Advisory Committee**” means the Advisory Committee constituted under regulation 6;

“**financial year**” means the period of twelve months ending on the 30th June in each year;

“**Fund**” means the Railway Development Levy Fund established under regulation 3;

“**officer administering the Fund**” means the Principal Secretary responsible for matters relating to transport.

**3. Establishment of Fund**

(1) There is established a Fund to be known as the Railway Development Levy Fund.

(2) The Fund shall consist of—

- (a) the proceeds of the railway development levy charged under section 117A of the Customs and Excise Act (Cap 472);
- (b) grants or donations made to the Fund;
- (c) any income generated from the proceeds of the Fund.

**4. Objective and purpose of the Fund**

The objective and purpose of the Fund shall be to provide funds for the construction of a standard gauge railways network in order to facilitate the transportation of goods.

**5. Payments out of the Fund**

There shall be paid out of the Fund, payments in respect of any expenses incurred in pursuance of the object and purpose for which the Fund is established.

**6. Advisory Committee**

(1) There is established a committee to be known as the Advisory Committee which shall consist of—

- (a) the Principal Secretary responsible for matters relating to finance who shall be the chairperson;
- (b) the Principal Secretary responsible for matters relating to transport;
- (c) the Principal Secretary responsible for matters relating to infrastructure;
- (cc) the Solicitor-General; and
- (d) the managing director of the Kenya Railways Corporation appointed under section 5 of the Kenya Railways Corporation Act (Cap. 397).

(2) The person serving as the Corporation Secretary in the Corporation shall serve as the Secretary to the Committee.

**7. Functions of the Advisory Committee**

The functions of the Advisory Committee shall be—

- (a) to review and approve the annual work programmes and cost estimates; and
- (b) to oversee the management of the Fund and advise the Cabinet Secretary generally on the operations of the Fund.

**8. Annual budget to be approved by the Advisory Committee**

(1) The expenditure of the Fund shall be on the basis of, and limited to, the annual work programmes and cost estimates which shall be submitted to the Advisory Committee for approval.

(2) Any revision of the approved expenditure or expenditure outside the work programme and cost estimates shall not be implemented or incurred unless they have been approved by the Advisory Committee.

**9. Receipts, savings and accruals to be retained for the purpose of the Fund**

All receipts, savings and accruals of the Fund and the balance of the Fund at the close of each financial year, shall be retained for the purpose for which the Fund is established.

**10. Application of financial and procurement regulations**

The existing government financial and procurement regulations shall apply in the administration of the Fund.

**11. Administration of the Fund**

The officer administering the Fund shall—

- (a) supervise and control the administration of the Fund;
- (b) consult with the Advisory Committee on matters relating to the administration of the Fund as may, from time to time, be necessary;
- (c) advise and consult with the Cabinet Secretary responsible for finance on matters relating to the administration of the Fund as may, from time to time, be necessary;
- (d) cause to be kept all proper books of accounts and other books and records relating to the Fund and to the activities and undertakings financed by the Fund; and
- (e) prepare, sign and transmit to the Auditor-General in respect of each financial year and within three months after the end thereof, a statement of account relating to the Fund in such form as the National Treasury may from time to time prescribe, in accordance with Public Financial Management Act (Cap. 412C).



**MUTUAL TARIFF CONCESSION - COMMON MARKET  
FOR EASTERN AND SOUTHERN AFRICA (COMESA)**

[L.N. 172/2014.]

**SCHEDULE**

IN EXERCISE of the powers conferred by section 118 of the Customs and Excise Act, the Cabinet Secretary for the National Treasury declares that the duty payable on goods imported from the Republic of Seychelles shall be reduced by one hundred percent if the goods meet the Rules of Origin of the Common Market of Eastern and Southern Africa (COMESA), except that the goods specified in the Schedule shall attract full duty as specified in the East African Community Common External Tariff

Tariff heading	Good description
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
03.05	Fish, dried, salted, or in brine, smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish for human consumption.
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
07.09	Other vegetables, fresh or chilled.
08.07	Melons (including watermelons) and papaws (papayas), fresh. 0807.20.00 — Papaws (papayas).
09.02	Tea, whether or not flavoured.
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. 1604.14.00 — Tunas, skipjack and bonito (Sarda spp.)
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
21.06	Food preparations not elsewhere specified or included.
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured, ice and snow.
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.
22.03	Beer made from malt.
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.
22.05	OVermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.
09.02	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.
24.01	Unmanufactured tobacco; tobacco refuse.
24.02	Cigars, cheroots, cigarillos and cigarettes; of tobacco or of tobacco substitutes.
24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" and "reconstituted" tobacco, tobacco extracts and essences.

---

[Subsidiary]

- 27.10 Petroleum oils and oils obtained from bituminous minerals, (other than crude), preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils.
- 39.26 Other articles of plastics and articles of other materials of headings 39.01 to 39.143926.40.00 — statuettes and other ornamental articles.
- 44.20 Wood marquetry and inlaid wood, caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments of wood, wooden articles of furniture not falling in Chapter 94.
- 83.06 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. 8306.21.00 — plated with precious metal.
- 84.07 Spark-ignition reciprocating or rotary internal combustion piston engines.
- 87.02 Motor vehicles for transport of ten or more persons, including the driver.
- 87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.
- 87.04 Motor vehicles for the transport of goods.
- 87.06 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.
- 87.07 Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.
- 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.
-

