



REPUBLIC OF KENYA
THE NATIONAL TREASURY AND PLANNING

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When Replying Please Quote

THE NATIONAL TREASURY
P O Box 30007 - 00100
NAIROBI

Ref. ZZ/TS/GP/30

Mr. Michael Sialai, CBS
The Clerk of the National Assembly,
Parliament Building,
P. O. Box 41842,
NAIROBI

PARLIAMENT LIBRARY
KENYA
January 24, 2019

Tabled
Process
Aras/kesis-2019
31/1/2019

DLEP
to register and have it tabled in the House. cat 30/1/19

Dear

Mr. Sialai

RE: THE EXCISE DUTY ACT 2015 – LEGAL NOTICE ON THE INFLATION ADJUSTMENT FOR SPECIFIC EXCISE DUTY RATES, AND THE LEGAL NOTICE ON THE DECREASE IN THE EXCISE DUTY RATES

As you may be aware, the National Assembly annulled the Legal Notice No.164 of 2018 on adjustment of the specific excise duty rates for inflation. After consultation with the Parliamentary Committee on the Delegated Legislation, the Commissioner General adjusted for inflation the specific excise duty rates on all the products through a Legal Notice published in the Gazette (see attached Legal Notice No. 239 of 2018).

In order to ensure that there is no double increase on the petroleum products following the recent imposition of the VAT on these products, the Cabinet

③ Lemna,
Please process

Rhain
4/2/2019

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29 JAN 2019
CLERK'S OFFICE



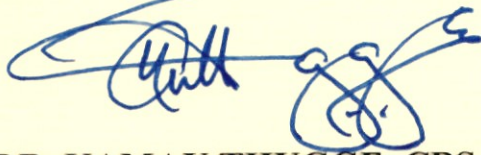
ISO 9001:2008
Certified.

Secretary for the National Treasury and Planning reduced the specific excise duty rates of the petroleum products after the inflation adjustment through a Gazette Notice, (see Legal Notice No. 240 of 2018). The two Legal Notices will become effective on the same date.

The purpose of this letter therefore is to forward the above two Legal Notices for tabling before the National Assembly in compliance with the requirements of Section 11 of the Statutory Instruments Act, 2013.

Yours

Sincerely



DR. KAMAU THUGGE, CBS

PRINCIPAL SECRETARY/NATIONAL TREASURY



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SPECIAL ISSUE

Kenya Gazette Supplement No. 1

1
8th January, 2019

(Legislative Supplement No. 1)

CORRIGENDA

On page 3178, *delete* the expression "12th December" appearing immediately after the words "with effect from" and *insert* the expression "20th December".

LEGAL NOTICE NO. 1

THE BANKING ACT

(Cap. 488)

EXTENSION OF EXEMPTION

IN EXERCISE of the powers conferred by section 53 (1) of the Banking Act, the Cabinet Secretary for National Treasury and Planning extends the exemption granted to the Commercial Bank of Africa Limited in connection with the acquisition of shares in Crane Bank Rwanda Limited* to the 30th June, 2019.

Dated the 21st December, 2018.

HENRY ROTICH,
*Cabinet Secretary,
The National Treasury and Planning.*

LEGAL NOTICE NO. 2

THE LABOUR INSTITUTIONS ACT

(No. 12 of 2007)

IN EXERCISE of the powers conferred by section 46 of the Labour Institutions Act, 2007, the Cabinet Secretary for Labour and Social Protection makes the following Order—

THE REGULATION OF WAGES (GENERAL) (AMENDMENT)
ORDER, 2018

1. This Order may be cited as the Regulation of Wages (General) (Amendment) Order, 2018 and shall come into force on the 1st May, 2018. Citation.

2. The Regulation of Wages (General) Order, is amended by deleting the Schedule and substituting therefor the following new Schedule— Sub leg.

1. BASIC MINIMUM MONTHLY WAGES (EXCLUSIVE OF HOUSING ALLOWANCE)

SCHEDULE	
MINIMUM MONTHLY WAGES (EXCLUSIVE OF HOUSING ALLOWANCE)	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 FEB 2019	DAY: TUESDAY
TABLED BY:	MAJORITY LEADER
CLERK-AT THE-TABLE:	

2. MINIMUM DAILY AND HOURLY RATES (INCLUSIVE OF HOUSING ALLOWANCE)

S/NO.	Occupation	Nairobi, Mombasa and Kisumu cities			All former municipalities and Town councils of Mavoko, Ruiru and Limuru			All other areas		
		Monthly contract per month	Daily Rate	Hourly rate	Monthly contract per month	Daily Rate	Hourly rate	Monthly contract per month	Daily Rate	Hourly rate
		<i>Kshs. Cts</i>	<i>Kshs.Cts</i>	<i>Kshs.Cts</i>	<i>Kshs.Cts</i>	<i>Kshs.Cts</i>	<i>Kshs.Cts</i>	<i>Kshs.Cts</i>	<i>Kshs.Cts</i>	<i>Kshs.Cts</i>
1.	General labourer including cleaner, sweeper, gardener, children's ayah, house servant, day watchman, messenger	13572.90	653.10	121.30	12522.70	600.00	110.90	7240.95	367.00	67.80
2.	Miner, stone cutter, turnboy waiter, cook, logger line cutter	14658.85	704.60	132.10	13005.70	623.10	112.40	8366.35	413.60	75.60
3.	Night watchman	15141.95	726.55	136.55	14038.00	677.10	124.30	8636.30	416.70	79.65
4.	Machine attendant, sawmill sawyer, machine assistant, mass production machinist, shoe cutter, bakery worker, bakery assistant, tailors assistant	15383.45	739.05	141.75	14315.30	692.20	125.50	11602.90	560.40	104.30

SPECIAL ISSUE

3175

Kenya Gazette Supplement No. 15520th December, 2018(Legislative Supplement No. 75)

LEGAL NOTICE NO. 239

THE EXCISE DUTY ACT

(No. 23 of 2015)

ADJUSTMENT OF RATES FOR INFLATION


IN EXERCISE of the powers conferred by section 10 of the Excise Duty Act, 2015, the Commissioner-General adjusts for inflation the specific rates of duty set out in the Schedule hereto in accordance with the formula specified in Part I of the First Schedule to the Act and takes into account the average inflation rate for the 2017/2018 financial year of five decimal two per centum (5.2%). Legal Notice No 164 of 2018 is revoked.

SCHEDULE

Tariff No.	Tariff description	Current rate of excise duty (Kshs.)	New rate of excise duty (Kshs.)
2709.00.10	Condensates per 1000 litres @ 20°C	6,225.00	6,548.70
2710.12.10	Motor spirit (gasoline) regular per 1000 litres @ 20°C	19,505.00	20,519.20
2710.12.20	Motor spirit (gasoline) premium per 1000 litres @ 20°C	19,895.00	20,929.50
2710.12.30	Aviation spirit per 1000 litres @ 20°C	19,895.00	20,929.50
2710.12.40	Spirit type Jet Fuel per 1000 litres @ 20°C	19,895.00	20,929.50
2710.12.50	Special boiling point spirit and white spirit per 1000 litres @ 20°C	8,500.00	8,942.00
2710.12.90	Other light oils and preparations per 1000 litres @ 20°C	8,500.00	8,942.00
2710.19.10	Partly refined (including topped crude) per 1000 litres @ 20°C	1,450.00	1,525.40
2710.19.21	Kerosene type Jet Fuel per 1000 litres @ 20°	5,755.00	6,054.20
2710.19.22	Illuminating kerosene per 1000 litres @ 20°C	7,205.0	7,579.60
2710.19.29	Other medium oils and preparations per 1000 litres @ 20°C	5,300.00	5,575.60

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 12 FEB 2019 DAY:
TUESDAY

TABLED BY:	MAJORITY LEADER
CLERK OF THE TABLE:	

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Current rate of excise duty (Kshs.)</i>	<i>New rate of excise duty (Kshs.)</i>
2710.19.31	Gas oil (automotive, light, amber for high speed engines) per 1000 litres @ 20°C	10,305.00	10,840.80
2710.19.32	Diesel oil (industrial, heavy, black for low speed marine and stationary engines) per 1000 litres @ 20°C	3,700.00	3,892.40
2710.19.39	Other gas oils per 1000 litres @ 20°C	6,300.00	6,627.60
2710.19.41	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistokes per 1000 litres @ 20°C	300.00	315.60
2710.19.42	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistokes per 1000 litres @ 20°C	600.00	631.20
2710.19.43	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistokes per 1000 litres @ 20°C	600.00	631.20
2710.19.49	Other residual fuel oils per 1000 litres @ 20°C	600.00	631.20

<i>Description</i>	<i>Current rate of Excise Duty</i>	<i>New rate of Excise Duty</i>
Fruit juices (including grape must), and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Shs. 10 per litre	Shs 10.50 per litre
Waters (excluding water of tariff No. 2201.90.00) and other non-alcoholic beverages not including fruit or vegetable juices	Shs. 5 per litre	Shs 5.20 Per litre

Beer, Cider, Perry, Mead, Opaque beer	Shs. 100 per litre	Shs105.20 Per litre
and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages of alcoholic strength not exceeding 10%		
Powdered beer	Shs. 100 per kg	Shs 105.20 per Kg
Wines including fortified wines, and other alcoholic beverages obtained by fermentation of fruits	Shs. 150 per litre	Shs 157.80 per litre
Spirits of undenatured ethyl alcohol; spirits liqueurs and other spirituous beverages of alcoholic strength exceeding 10%	Shs. 200 per litre	Shs 210.40 per litre
Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes	Shs. 10,000 per kg	Shs 10,520 per Kg
Electronic cigarettes	Shs. 3,000 per unit	Shs 3,156.00per unit
Cartridge for use in electronic cigarettes	Shs. 2,000 per unit	Shs 2,104.00 per unit
Cigarette with filters (Hinge lid and soft cap)	Shs. 2,500 per mille	Shs 2,630.00 Per mille
Cigarettes without filters (plain cigarettes)	Shs. 1,800 per mille	Shs 1,893.00 Per mille
Other manufactured tobacco and manufactured tobacco substitutes; "homogenous" and "reconstituted tobacco"; tobacco extracts and essences	Shs. 7,000 per kg	7,364.00 Per Kg
Motor cycles of tariff 87.11 other than motor cycle ambulances and locally assembled motor cycles	Shs. 10,000 per unit	Shs 10,520 per unit

Dated the 11th December, 2018.

JOHN NJIRAINI,
Commissioner-General,
Kenya Revenue Authority.

LEGAL NOTICE NO. 240

THE EXCISE DUTY ACT

(No. 23 of 2015)

DECREASE IN RATES OF EXCISE DUTY

IN EXERCISE of the powers confed by section 8 of the Excise Duty Act, 2015, the Cabinet Secretary for the National Treasury and Planning amends the First Schedule to the Act by decreasing the rate of excise duty for the goods of the Tariff Nos. set out in the first column of the Schedule hereto of the tariff descriptions set out in the second column by four decimal nine four per centum from the rate set out in the third column to the rate set out in the fourth column with effect from the 12th December, 2018.

SCHEDULE

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Current rate of excise duty (Kshs.)</i>	<i>New rate of excise duty (Kshs.)</i>
2709.00.10	Condensates per 1000 litres @ 20°C	6,548.70	6,225.00
2710.12.10	Motor spirit (gasoline) regular per 1000 litres @ 20°C	20,519.20	19,505.00
2710.12.20	Motor spirit (gasoline) premium per 1000 litres @ 20°C	20,929.50	19,895.00
2710.12.30	Aviation spirit per 1000 litres @ 20°C	20,929.50	19,895.00
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2710.12.90	Other light oils and preparations per 1000 litres @ 20°C	8,942.00	8,500.00
2710.19.10	Partly refined (including topped crude) per 1000 litres @ 20°C	1,525.40	1,450.00
2710.19.21	Kerosene type Jet Fuel per 1000 litres @ 20°	6,054.20	5,755.00
2710.19.22	Illuminating kerosene per 1000 litres @ 20°C	7,579.60	7,205.0
2710.19.29	Other medium oils and preparations per 1000 litres @ 20°C	5,575.60	5,300.00
2710.19.31	Gas oil (automotive, light, amber for high speed engines) per 1000 litres @ 20°C	10,840.80	10,305.00
2710.19.32	Diesel oil (industrial, heavy, black for low speed marine and stationary engines) per 1000 litres @ 20°C	3,892.40	3,700.00
2710.19.39	Other gas oils per 1000 litres @ 20°C	6,627.60	6,300.00

<i>Tariff No.</i>	<i>Tariff description</i>	<i>Current rate of excise duty (Kshs.)</i>	<i>New rate of excise duty (Kshs.)</i>
2710.19.41	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistokes per 1000 litres @ 20°C	315.60	300.00
2710.19.42	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistokes per 1000 litres @ 20°C	631.20	600.00
2710.19.43	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistokes per 1000 litres @ 20°C	631.20	600.00
2710.19.49	Other residual fuel oils per 1000 litres @ 20°C	631.20	600.00

Dated the 3rd December, 2018.

HENRY ROTICH,
Cabinet Secretary for National Treasury and Planning.

END OF
SECOND SESSION.

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