the distraint agent in transporting goods attached, and such travelling expenses by car, or a rateable proportion thereof, as the Commissioner may approve.

Dated the 12th June, 2008.

AMOS KIMUNYA,
Minister for Finance.

LEGAL NOTICE NO. 84

THE CUSTOMS AND EXCISE ACT
(Cap. 472)

IN EXERCISE of powers conferred by section 234 of the Customs and Excise Act, the Minister for Finance makes the following regulations -

THE CUSTOMS AND EXCISE (EXCISE DUTY STAMPS) REGULATIONS, 2008

Citation.

1. These Regulations may be cited as the Customs and Excise (Excise Duty Stamps) Regulations, 2008.

Goods liable to excise stamps.

2. Every package of wines, compounded spirits; and cigarettes manufactured in or imported into Kenya shall have affixed thereon an excise stamp in the manner specified in these regulations.

Excise stamps.

3. Every excise stamp required to be affixed under regulation 2 shall –

(a) be of such size as the Commissioner may prescribe;

(b) be serially numbered;

(c) bear ultraviolet working;
(d) bear the words "Kenya Revenue Authority" and the logo thereof;

(e) be printed using materials that are water fast scuff resistant;

(f) bear any such distinctions as the Commissioner may prescribe to denote the various product classifications and origin of goods;

(g) be clearly visible when the package is displayed for sale; and

(h) be affixed on the package in such a manner as to become damaged when the package is opened.

4. The Commissioner shall prescribe the price of the excise stamps.

5. No person shall import any excisable goods on which an excise stamp should be affixed in accordance with these regulations, for sale or for distribution free of charge or for any other purpose in Kenya unless that person is registered with the Commissioner.

6. (1) Any person intending to manufacture or import any excisable goods on which an excise stamp should be affixed in accordance with these regulations, shall make an application for the supply of excise stamps to the Commissioner in the prescribed form at least sixty (60) days prior to the date of manufacture or importation of the goods.

(2) Where an application under paragraph (1) is approved, the manufacturer or importer shall pay for stamps as prescribed by the Commissioner.

7. (1) The Commissioner shall appoint a suitably
qualified person as the printer to print and deliver stamps.

(2) A printer appointed under paragraph (1) shall not print any stamps except upon the request of the Commissioner.

8. The Commissioner may, where necessary, require the printer to deliver excise stamps to a manufacturer, importer or supplier of excisable goods.

9. The printer shall notify the Commissioner of the number and nature of excise stamps supplied to manufacturers, importers and suppliers of excisable goods within seven days of delivery.

10. The stamps may, with prior approval of the Commissioner, be affixed on the packages in a bonded warehouse or a place approved in Kenya.

11. A manufacturer or importer shall keep a daily register indicating the usage of the various types of stamps and the record shall be produced on demand by the Commissioner.

12. The Commissioner may require an importer or a manufacturer to furnish him with any record kept by the importer or the manufacturer regarding excise stamps and such record shall be produced forthwith.

13. Every importer and manufacturer shall submit to the Commissioner a monthly reconciliation statement in such a manner as the Commissioner may prescribe showing, among other things-

(a) a summary of the usage of excise stamps issued during the month including the stamps brought forward from the previous month;

(b) stamps in stock on the last day of the previous month and brought forward for use during the month;
(c) stamps affixed on excisable goods manufactured or imported during the month;
(d) stamps spoilt or damaged during the process of affixing and certified as damaged or spoiled by an authorized officer.

14. The monthly reconciliation shall be submitted on or before the twentieth day of the month succeeding the month in which the excise duty became due and payable, and where the twentieth day falls on a weekend or a public holiday, then the reconciliation shall be submitted on the last working day prior to the twentieth day.

15. The Commissioner may require an importer or manufacturer to pay duty in respect of stamps in excess of one per centum of the total issued and are not accounted for to his satisfaction.

16. In the event of the unavailability of stamps for any reason, the Commissioner may, with the prior approval of the Minister, allow manufacturers and importers upon prior payment of all duties, to sell or import excisable goods without excise stamps.

17. Any person who—

(a) imports any excisable goods on which an excise stamp should be affixed without being registered with the Commissioner under these Regulations;
(b) fails to maintain such monthly excise stamp register or record as the Commissioner may prescribe;
(c) fails to affix an excise stamp on the package of excisable goods in such secure manner as the Commissioner may prescribe;
(d) prints over or defaces an excise stamp fixed on a package;

(e) knowingly submits a return that is incorrect;

(f) fails to furnish any information that the Commissioner may require;

(g) is in possession of excisable goods on which the excise stamps have not been affixed and which are not destined for export;

(h) attempts to acquire or acquires an excise stamp without prior authority from the Commissioner; or

(i) prints, makes or in any way creates an excise stamp without the authority of the Commissioner.

commits an offence and is liable, on conviction, to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three years or both.

18. Any excisable goods which are the subject of an offence under these Regulations shall be forfeited and be disposed of in the manner that the Commissioner considers fit.

19. Excisable goods manufactured for export or delivered free of duty shall be exempted from the requirement of excise stamps.

20. Notwithstanding any provisions of these regulations, the Commissioner may impose conditions or requirements for the effective accounting of excise stamps and duties in relating to them.
21. The material wrapping the package for wholesale purposes shall have printed thereon the words:

(a) “FOR EXPORT ONLY”, if the excisable goods are for export;

(b) “FOR USE IN KENYA” if the excisable goods are for sale in Kenya; or

(c) “DUTY FREE”, if the excisable goods are for sale to Duty-free shops, Navy, Army, Airforce Institute (NAAFI), Armed Forces Canteen Organization (AFCO) or Diplomatic shops.

Dated the 12th June, 2008.

AMOS KIMUNYA,
Minister for Finance.

LEGAL NOTICE NO. 85

THE CUSTOMS AND EXCISE ACT
(Cap. 472)

IN EXERCISE of the powers conferred by section 234 of the Customs and Excise Act, the Minister for Finance makes the following Regulations-

THE CUSTOMS AND EXCISE (AMENDMENT) REGULATIONS, 2008

1. These Regulations may be cited as the Customs and Excise (Amendment) Regulations, 2008.

Sub. Leg.

2. Regulation 128 of the Customs and Excise Regulations in these Regulations referred to as “the principal Regulations” is amended in sub paragraph (2)(b) by deleting the expression “Form EB.1” and substituting therefor the expression “Form EBS.”