LEGAL NOTICE NO. 114

THE SUGAR ACT

(No. 10 of 2001)

IN EXERCISE of the powers conferred by section 33 of the Sugar Act, 2001, the Minister for Agriculture, in consultation with the Board, makes the following Regulations:—

THE SUGAR (IMPORTS, EXPORTS AND BY—PRODUCTS) REGULATIONS, 2008

1. These Regulations may be cited as the Sugar (Imports, Exports and By-products) Regulations, 2008.

2. In these Regulations unless the context otherwise requires —

“export permit” means a permit issued by the Board in accordance with regulation 4;

“import permit” means a permit issued by the Board in accordance with regulation 4:

“registered exporter” means a person who holds an export permit issued by the Board to take or cause to be taken out of Kenya sugar and its by-products;

“registered importer” means a person who holds an import permit issued by the Board to bring or cause to be brought into Kenya sugar and its by-products.

3. (1) Every person who imports or exports sugar or its by-products shall apply for an import or export permit from the Board.

(2) An application for an import permit shall be in Form A as set out in the Schedule.

(3) An application for an export permit shall be in Form C as set out in the Schedule.

4. (1) Where the Board approves an application for an import or export permit under these Regulations, it shall on payment of a registration fee of one hundred thousand shillings, register the applicant by entering the name and such other particulars as it may determine in the register maintained under regulation 5.
(2) The Board shall, upon registering an applicant under paragraph (1) issue an import or export permit in Form B or D as the case requires, in the Schedule to these Regulations.

(3) A permit issued under these Regulations shall be subject to such conditions as the Board may, with the written approval of the Minister, impose.

(4) The permit shall be issued only for the specific consignment being imported or exported.

(5) A permit issued under these Regulations shall last for one year and shall be renewable on payment of the fee prescribed in paragraph (1).

5. (1) The Board shall maintain a register of all importers and exporters registered in accordance with these Regulations.

(2) Permits granted to manufacturers entitled to import white refined sugar shall not be transferable and third party trading shall be prohibited.

(3) A manufacturer who wishes to procure refined sugar locally from another manufacturer must obtain approval from the Board.

6. (1) The Board shall determine annually the amount of refined sugar required by manufacturers and other sugar intended for local consumption taking into account the shortfall in the domestic production.

(2) Pursuant to paragraph (1), the Board shall offer for auction such quantities to be imported by registered importers under the COMESA mutual tariff concession as provided in the schedule to these Regulations.

(3) Imports of raw or mill white and refined sugar outside the COMESA mutual tariff concession shall not be subject of the auction in paragraph (2) above.

7. On successful processing of customs documentation, the consignment of import or export shall be physically verified jointly by authorized Kenya Revenue Authority and Kenya Sugar Board officials.

8. Goods shall only be released to the consignee on issuance of a release order issued by the Kenya Sugar Board in the manner prescribed in form F.

9. Every importer or exporter granted a release order, shall make returns to the Board in the manner prescribed in Form E in the Schedule.

10. (1) The Board may cancel an import or export permit of a person who contravenes these Regulations.

(2) A person whose permit has been cancelled may appeal against the decision to the Minister.

11. The Sugar (Imports, Exports and By-Products) Regulations, 2003, are revoked.
(a) The auction of rights to import the sugar is open to all pre-
qualified importers for expression of interest.

(b) The rights shall be sold in lots of 500 metric tonnes each.

(c) The bid price of the right shall be determined by the
difference between average ex-factory price of domestic
sugar and the CIF landed Mombasa prices plus IDF fees of
imported sugar.

(d) The highest bidder shall be the person offering the largest
margin.

(e) Only the importers who qualify at the auction will be
authorized to import as per the auction.

(f) The qualified importers shall make returns in prescribed
format to Kenya Sugar Board for monitoring purposes to
ensure that only the allowed quantity of sugar enters the
country duty free.

(g) Participation at the auction shall be by catalogue only.

(h) To be issued a catalogue, a Banker’s Cheque deposit of KSh.
200,000 (Shillings two hundred thousand) clearly marked
“Kenya Sugar Board” must be paid at the KSB Cash office
and receipt given for the amount before the date of the
auction.

(i) A successful bidder shall be required to pay full amount for
the bid balance within 30 days failure to which the deposit
shall be forfeited.

(j) The right to import shall be issued only after full bids
amount have been paid.

(k) The right to import is not transferable.

FORM A

THE SUGAR ACT

APPLICATION FOR IMPORT PERMIT

1. Name of applicant:......................................................

2. Address:........................................................................

3. Telephone Number:......................................................

4. Physical Location:.......................................................  

5. L.R. No./Nos:..............................................................

6. Names of Directors and addresses
7. Warehouse Capacity: Metric Tonnes

8. Previous Experience:
   Quantity of sugar imported in the last 12 months (tonnes)
   Type of sugar (specify)
   Country of origin
   CIF Value
   Dates of importation
   Last registration number by the Board or its predecessor

9. Source of Sugar/Country of origin in respect of this application

10. Intended use of sugar/by-products:
    Human Consumption, Industrial Manufacturing, Further processing, Transit

11. Application is made for permission to import sugar in accordance with the particulars given above, which are hereby certified to be correct. The memorandum and articles of association and a copy of the most recent audited accounts of our company are attached.

13. I certify that the information given in this application is true and correct to the best of my belief.

Decision of the Kenya Sugar Board: Approved/Not Approved/Deferred at a meeting of the Board held on (date)

Chief Executive
Kenya Sugar Board
FORM B  

THE SUGAR ACT  
(No. 10 of 2001)  

IMPORT PERMIT  

THIS IS TO CERTIFY THAT:  

Consignee: .................................................................  

PIN No: .................................................................  

Postal Address: ..........................................................  

Physical Location: ........................................................  

Telephone No: ............................................................  

Business Permit No: .....................................................  

Bill of Lading: .............................................................  

I.D.F No: .................................................................  

Type of Sugar: ............................................................  

Quantity (MT): ............................................................  

Source of the Sugar: ......................................................  

Destination of the Sugar: .................................................  

C.I.F. Value: ...............................................................  

Vessel Name: ...............................................................  

Shipping Agent: ............................................................  

Expected Date of Arrival: .................................................  

Issue Date: .................................................................  


Chief Executive Officer  
Kenya Sugar Board  

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KSB Official  
For and on Behalf of Kenya Sugar Board  
Signature/Seal Stamp  

N.B. This Permit is subject to conditions set out overleaf  

GENERAL TERMS AND CONDITIONS  

1. This permit shall remain the property of the Kenya Sugar Board and may be withdrawn at any time at the discretion of the Board.  

2. The Kenya Sugar Board, in consultation with the Ministry of Agriculture, may cancel, vary or suspend this Permit issued to any person if such person fails to abide with the terms and conditions of this registration.
3. The importer shall undertake to abide by the terms and conditions of this permit.

4. The importer shall submit their returns to the Board on a quarterly basis as prescribed in Form E.

5. This Permit is issued only for purposes of customs documentation and processing in respect of this consignment, and does not guarantee release of cargo.

6. This permit is not transferable.

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FORM C  
THE SUGAR ACT  
(No. 10 of 2001)  
APPLICATION FOR EXPORT PERMIT

1. Name of applicant: .................................................

2. Address: ..............................................................

3. Telephone Number: ................................................

4. Physical Location: ..................................................

5. L.R. No./Nos: .........................................................

6. Names of Directors and addresses
   Name/address: ......................................................Signature: ................
   Name/address: ......................................................Signature: ..............
   Name/address: ......................................................Signature: ..............
   Name/address: ......................................................Signature: ..............

7. Warehouse Capacity: ..............................................Metric Tonnes
   Physical Address: ................................................
   L.R. No: ................................................................

8. Previous Experience: ................................................
   Quantity of sugar exported in the last 12 months (tonnes)
   Type of sugar (specify) ............................................
   Country of destination ............................................
   Value (Ksh./metric tonnes) ....................................... 
   Dates of exportation ..............................................
   Last registration number by the Board or its predecessor ....

9. Country of destination in respect of this application ............
   .................................................................
10. Application is made for permission to export sugar in accordance with the particulars given above, which are hereby certified to be correct. The memorandum and articles of association and a copy of the most recent audited accounts of our company are attached.

11. I/We hereby apply for registration as a sugar exporter in accordance with the terms of the regulations made under the Sugar Act, 2001.

I certify that the information given in this application is true and correct to the best of my belief.

Name of signatory: ...................................................
Signature:.......................... Date:..........................

Chief Executive
Kenya Sugar Board

Date:.......................... Signed:..........................
(Applicant or his duly authorized Agent)

FORM D (r. 4 (2))

PERMIT NO:..........................

THE SUGAR ACT
(No. 10 of 2001)

EXPORT PERMIT

THIS IS TO CERTIFY THAT:

Exporter:..........................................................
PIN No:..........................................................
Postal Address: .............................................
Physical Location:...........................................
Telephone No:................................................
Business Permit No:........................................
Bill of Lading:................................................
Export Entry No:............................................
Type of Sugar:............................................... 
Quantity (MT):............................................... 
Source of the Sugar:......................................... 
Destination of the Sugar:...................................
F.O.B. Value:................................................
Mode of Transport/Vessel Name/Transport reference:

Shipping Agent:

Expected Date of Departure:

Issue Date:

Chief Executive Officer
Kenya Sugar Board

KSB Official
For and on Behalf of Kenya Sugar Board

Signature/Seal Stamp

N.B. This Permit is subject to conditions set out overleaf

GENERAL TERMS AND CONDITIONS

1. This permit shall remain the property of the Kenya Sugar Board and may be withdrawn at any time at the discretion of the Board.

2. The Kenya Sugar Board, in consultation with the Ministry of Agriculture, may cancel, vary or suspend this Permit issued to any person, if such person, fails to abide with the terms and conditions of this registration.

3. The exporter shall undertake to abide by the terms and conditions of this permit.

4. The exporter shall submit their returns to the Board on a quarterly basis as prescribed in Form E.

5. This permit is issued only purposes of customs documentation and processing in respect of this specific consignment, and does not guarantee release of cargo for export.

6. This Permit is not transferable.

FORM E

THE SUGAR ACT
(No. 10 of 2001)

SUGAR IMPORTS RETURNS

1. Name of Importer:

2. Address:

3. Details of sugar or by-products imports:
   (a) Port and Country of origin
4. Utilization of imports. Please give detailed breakdown of utilization under following categories: (If space is inadequate provide attachment)
   (a) Direct human consumption (give a full list of purchasers, addresses, physical location and quantities purchased).................................
   (b) Industrial manufacturing (specify type of products in which sugar was used and production returns for the period)
       ........................................................................................................
   (c) Raw sugar for processing (specify quality of raw sugar processed into mill white, refined sugar, brown sugar or other by-products. Also give a full list, addresses and physical locations of all the end users of the processed goods.).................................
   (d) Transit sugar (provide full details of the quantities imported and exported including the dates of actual export at entry and exit points: Also attach copies of re-export certificates duly signed)................................................................

5. Full name and address of buyer and consignee.................................

6. Name and address of warehouse where sugar can be inspected ...
..................................................................................................................
..................................................................................................................

7. Sugar short shipment if (any):

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<tr>
<th>Manifest Numbers</th>
<th>Invoice No.</th>
<th>Type</th>
<th>No. of Bags</th>
<th>Net Weight (Kilograms)</th>
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(If space provided is not adequate provide an attachment)
NB: Applicant to attach certified copies of the following documents for verification.

(a) Sale contract
(b) Letter of credit/Telegraphic Transfer Documents
(c) Commercial invoice
(d) Brokers invoice;
(e) Sheet (where applicable)
(f) Sugar Development Levy payment slip.

Full Names:............................ Signature:..............................
Date:............................................

For official use:

AUTHENTICATION BY
THE KENYA SUGAR BOARD

............................................ Date:............................................
SIGNATURE AND STAMP

FORM F (r. 8)

Release Order No. ......................

THE SUGAR ACT
(No. 10 of 2001)

CARGO RELEASE ORDER

Consignee:..............................................................
Postal Address:...........................................................
Import Processing Permit No:...........................................
Issue Date:..............................................................
Customs Entry No. and Date:...........................................
Quantity of Sugar (MT):..............................................
Physical Location of Consignment:...................................

..............................................................
LEGAL NOTICE NO. 115

THE VALUE ADDED TAX ACT
(Cap. 476)

IN EXERCISE of the powers conferred by section 23 of the Value Added Tax Act, the Minister for Finance makes the following Order:—

THE VALUE ADDED TAX (REMISSION) (LOW INCOME HOUSING PROJECTS) ORDER, 2008

1. This Order may be cited as the Value Added Tax (Remission) (Low Income Housing Projects) Order, 2008.

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

   "applicant" means a person making an application under paragraph 3 of this Order;

   "low income earner" means a person whose monthly gross earning amounts to thirty five thousand shillings or less;

   "low income house" means a house put up at a construction cost of not more than one million six hundred thousand shillings and of plinth area of not less than thirty square meters;

   "low income housing project" means a project of not less than twenty housing units intended for low income earners;

   "Minister" means the minister for the time being responsible for finance.

3. (1) An application for tax remission under section 23 (3) (l) of the Act shall be made in writing to the Minister through the Minister for the time being responsible for housing.

   (2) An application under this paragraph shall—

       (a) be submitted together with the detailed certified list of goods and services to be rendered in respect of which the application is made;

       (b) include the following—

           (i) the location of the project;

           (ii) evidence of construction cost;

           (iii) approved designs of the project;