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".
3. Regulation 131 of the principal Regulations is amended by deleting the expression “Form E.5” and substituting therefor the expression “Form E. 4”.

4. Regulation 136 of the principal Regulations is amended by deleting the expression “Form EB.2” and substituting therefor the expression “Form EBS”.

5. Regulation 143 of the principal Regulations is amended by deleting paragraph (4).

6. The principal Regulations are amended by deleting regulation 143A.

7. Regulation 144 of the principal Regulations is amended by deleting paragraph (c).

8. Regulation 145 of the principal Regulations is amended by deleting paragraph (d).

9. Regulation 148 of the principal Regulations is amended-

   (a) in subparagraph (3)(b) by deleting the expression “Form E. 7A” and substituting therefor the expression “Form E. 7”.

   (b) in paragraph (9) by deleting the expression “Form 9” and substituting therefor the expression “Form E. 7”.

10. Regulation 151 of the principal Regulations is amended in subparagraph (3)(c) by deleting the expression “Form EB. 3” and substituting therefor the expression “Form EBS”.

11. Regulation 153 of the principal Regulations is amended in subparagraph (1)(a) by deleting the expression “Form E. 4” and substituting therefor the expression “Form E.1”.

12. Regulation 155 is amended in subparagraph (3)(b) by deleting the expression “Form EB3” and substituting therefor the expression “Form EBS.”
13. Regulation 179 of the principal Regulations is amended in paragraph (2) by deleting the expression “Form E. 10” and substituting therefor the expression “Form E.8”.

14. Regulation 188 of the principal Regulations is amended by deleting paragraph (2).

15. The principal regulations are amended by deleting regulation 188A.

16. The principal regulations are amended by deleting regulation 188B.

17. Regulation 215 of the principal Regulations is amended in paragraph by deleting the expression “Form E.11” and substituting therefor the expression “Form E 10”.

18. Regulation 227 of the principal Regulations is amended-

   (a) in paragraph (1) by deleting the expression “Form E. 12” and substituting therefor the expression “E. 8”.

   (b) in paragraph (2) by-

   (i) deleting the expression “Form EB. 4” and substituting therefor the expression “EBS”.

   (ii) deleting the expression “Form E. 13” and substituting therefor the expression “E. 8”.

19. Regulation 229 of the principal Regulations is amended by-

   (a) deleting the expression “Form EB.5” and substituting therefor the expression “Form EBS”.
(b) deleting the expression "Form E.14" and substituting therefor the expression "Form E. 8".

20. Regulation 230 of the principal Regulations is amended by-

(c) deleting the expression "Form EB.5" and substituting therefor the expression "Form EBS".

(d) deleting the expression "Form E.15" and substituting therefor the expression "Form E. 8".

21. Regulation 241 of the principal Regulations is amended by-

(a) deleting the expression "Form E. 16" and substituting therefor the expression "Form E. 9".

(b) deleting the words "in the case of excisable goods other than beer or spirits, or in form E. 17 in the case of beer" appearing immediately after the expression "Form E. 9".

22. Regulation 242 of the principal Regulations is amended in paragraph (2) by-

(a) deleting the expression "Form E. 16" and substituting therefor the expression "Form E. 9".

(b) deleting the words "in the case of excisable goods other than beer or spirits, or in form E. 17 in the case of beer" appearing immediately after the expression "Form E. 9".

23. Regulation 243 of the principal Regulations is amended by-
3. Regulation 250 of the principal Regulations is amended in paragraph (2) by deleting the expression “Form E. 18” and substituting therefor the expression “Form E. 9”.

(b) deleting the words “in the case of excisable goods other than beer or spirits, or in form E. 17 in the case of beer” appearing immediately after the expression “Form E. 9”.

24. Regulation 244 of the principal Regulations is amended in paragraph (3) by-

(a) deleting the expression “Form E. 16” and substituting therefor the expression “Form E. 9”.

(b) deleting the words “in the case of excisable goods other than beer or spirits, or in form E. 17 in the case of beer” appearing immediately after the expression “Form E. 9”.

25. Regulation 244A of the principal Regulations is amended—

(i) in subparagraph (1)(d) by deleting the expression “Form E. 19A” and substituting therefor the expression “E. 9”.

(ii) in subparagraph (1)(e) by deleting the expression “Form E. 20A” and substituting therefor the expression “E. 9”.

26. Regulation 245 of the principal Regulations is amended by deleting the expression “Form E. 23” and substituting therefor the expression “Form E. 9”.

27. Regulation 250 of the principal Regulations is amended in paragraph (2) by deleting the expression “Form E. 18” and substituting therefor the expression “Form E. 9”.
28. Regulation 251 of the principal Regulations is amended by deleting the expression "Form E. 18" and substituting therefor the expression "Form E. 9".

29. Regulation 252 of the principal Regulations is amended-

(a) in paragraph (c) by deleting the expression "Form E.10" and substituting therefor the expression "Form E. 8"

(b) in paragraph (h) by deleting the expression "Form EB. 6" and substituting therefor the expression "EBS".

(c) in paragraph (i) by deleting the expression "Form E. 18" and substituting therefor the expression "E. 9".

30. Regulation 253 of the principal Regulations is amended-

(a) in subparagraph (1)(d) by deleting the expression "Form E. 19" and substituting therefor the expression "Form E. 8".

(b) in subparagraph (1)(e) by deleting the expression "Form E. 20" and substituting therefor the expression "Form E. 9".

31. Regulation 254 of the principal Regulations is amended by deleting the expression "Form E. 21" and substituting therefor the expression "Form E. 9".

32. Regulation 255 of the principal Regulations is amended by deleting the expression "Form E. 22" and substituting therefor the expression "Form E. 9".

33. The First Schedule to the principal Regulations is amended by-
(a) deleting Form EB. 1 and substituting therefor
the new Form EBS in the First Schedule.

(b) deleting Form EB. 2.

(c) deleting Form EB. 3.

(d) deleting Form EB. 4.

(e) deleting Form EB. 5.

(f) deleting Form EB. 6.

(g) deleting Form E. 1 and substituting therefor
the new Form E. 1 set out in the First
Schedule.

(h) deleting Form E. 2 and substituting therefor
the new Form E. 2 set out in the First
Schedule.

(i) deleting Form E. 3 and substituting therefor
the new Form E. 3 set out in the First
Schedule.

(j) deleting Form E. 4 and substituting therefor
the new Form E. 4 set out in the First
Schedule.

(k) deleting Form E. 5 and substituting therefor
the new Form E. 5 set out in the First
Schedule.

(l) deleting Form E. 6 and substituting therefor
the new Form E. 6 set out in the First
Schedule.

(m) deleting Form E. 7 and substituting therefor
the new Form E. 7 set out in the First
Schedule.
(n) by deleting Form E.7A

(o) deleting Form E. 8 and substituting therefor the new Form E. 8 set out in the First Schedule.

(p) deleting Form E. 9 and substituting therefor the new Form E. 9 set out in the First Schedule.

(q) deleting Form E. 10 and substituting therefor the new Form E. 10 set out in the First Schedule.

(r) deleting Form E. 11.

(s) deleting Form E. 12.

(t) deleting Form E. 13.

(u) deleting Form E. 14.

(v) deleting Form E. 15.

(w) deleting Form E. 16.

(x) deleting Form E. 17.

(y) deleting Form E. 18.

(z) deleting Form E. 19 A.

(aa) deleting Form E. 20.

(bb) deleting Form E. 20 A.

(cc) deleting Form E. 21.

(dd) deleting Form E. 22.

34. The principal Regulations are amended by deleting the Third Schedule and substituting therefor the new schedule in the Second Schedule to these Regulations-
FIRST SCHEDULE

FORM EBS

DOMESTIC TAXES DEPARTMENT

EBS (rr. 128, 136, 151, 155, 227, 229, 230, 252)

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........................................., 19...........................................
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
FORM E. 1

DOMESTIC TAXES DEPARTMENT

E. 1 (rr. 128, 151, 130, 153)

APPLICATION FOR AN EXCISE LICENCE

(In Duplicate)

In accordance with regulations 128, 151, 130 and 153 of the Customs and Excise Regulations, I/we hereby apply for an excise license 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..................................email................................

Particulars of Directors

a) Name.....................................................PIN..............................................
<table>
<thead>
<tr>
<th>b) Name</th>
<th>PIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>c) Name</td>
<td>PIN</td>
</tr>
<tr>
<td>d) Name</td>
<td>PIN</td>
</tr>
<tr>
<td>e) Name</td>
<td>PIN</td>
</tr>
</tbody>
</table>

**Product Range** (Please specify the various packaging volumes for each brand)

<table>
<thead>
<tr>
<th>Name of product</th>
<th>Raw materials used</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Projected annual production and sales**

<table>
<thead>
<tr>
<th>Name of product</th>
<th>Sales Volume</th>
<th>Excise</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Totals**

<table>
<thead>
<tr>
<th>Declaration of Plant &amp; Machinery</th>
<th></th>
</tr>
</thead>
</table>
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 the wastage levels)


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 .............................................
Witness ...........................................
Occupation ....................................... 
Address ................................................ 

............................................. Applicant

Date .............................................

NOTE: Please note that additional requirements and conditions may be given by Commissioner as he deems fit.

If the space provided is insufficient, the additional information in a signed and witnessed document can be attached.
FORM E. 2

DOMESTIC TAXES DEPARTMENT

FORM E.2 (rr. 128, 151)

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 X 148 mm)
FORM E. 3

DOMESTIC TAXES DEPARTMENT

APPLICATION FOR THE TRANSFER OF AN EXCISE LICENCE
(In Duplicate)

I/We..............................................................to
whom a licence is 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_

**FORM E. 4**

**DOMESTIC TAXES DEPARTMENT**

**Form E.4 (r 131)**

**BREWING BOOK**

<table>
<thead>
<tr>
<th>DATE AND HOUR</th>
<th>QUANTITY TO BE USED</th>
<th>ENTRY OF WORKS COLLECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Washing Malt</td>
<td>Dissolving sugar</td>
</tr>
<tr>
<td></td>
<td>kg</td>
<td>kg</td>
</tr>
</tbody>
</table>

Form E.4 (r 131)
**FORM E. 5**

**DOMESTIC TAXES DEPARTMENT**

**MATERIALS ACCOUNT - TOBACCO**

<table>
<thead>
<tr>
<th>Date</th>
<th>Supplier</th>
<th>Receipts of dry leaf</th>
<th>Dry leaf transferred to factory</th>
<th>Loss on dry leaf</th>
<th>Total stock of dry leaf</th>
<th>Dry leaf received in factory</th>
<th>Leaf in process brought forward from preceding month</th>
<th>Total</th>
<th>Deduct leaf in process carried forward to following month</th>
<th>Leaf used during month</th>
<th>Manufactured leaf according to stock book</th>
<th>Difference being loss in manufacture</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kg</td>
<td>Gross Kg</td>
<td>Net Kg</td>
<td>Kg %</td>
<td>Kg</td>
<td>Kg</td>
<td>Kg</td>
<td>Kg</td>
<td>Kg</td>
<td>Kg</td>
<td>Kg</td>
<td>Kg</td>
<td>Kg</td>
</tr>
</tbody>
</table>

Place ..................................................

Date .........., 20...

Licence
FORM E. 6

DOMESTIC TAXES DEPARTMENT

MATERIALS AND PRODUCTION ACCOUNT

<table>
<thead>
<tr>
<th>Raw Materials</th>
<th>Production</th>
<th>Deliveries</th>
<th>Deliveries in respect of which a remission or rebate is claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Supplier</td>
<td>Description</td>
<td>Quantity</td>
</tr>
<tr>
<td>Balance b/f</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance c/f</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Place ..........................................................

Date .........., 20 .............
Licensee

I declare the above particulars to be true.
**FORM E. 7**

**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)**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>Stocks brought forward</td>
</tr>
<tr>
<td>b)</td>
<td>Production</td>
</tr>
<tr>
<td>c)</td>
<td>Total for the month</td>
</tr>
<tr>
<td>d)</td>
<td>Deliveries during the month</td>
</tr>
<tr>
<td>e)</td>
<td>Stocks carried forward</td>
</tr>
<tr>
<td>Tariff No./ Tax band</td>
<td>Stamps Used</td>
</tr>
<tr>
<td>----------------------</td>
<td>------------</td>
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<td></td>
<td></td>
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<tr>
<td>Balance b/f</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Balance c/f</td>
<td></td>
</tr>
</tbody>
</table>

**Rebates/Remissions/Set-offs**

<table>
<thead>
<tr>
<th>Document Reference</th>
<th>Date</th>
<th>Destination</th>
<th>Port of Exit</th>
<th>Description</th>
<th>Quantity</th>
<th>Value</th>
<th>Excise Duty</th>
</tr>
</thead>
</table>

Total amount payable (in words) shillings

In respect of which remittance is enclosed

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 month following.

b) A copy of the monthly production/deliveries summary must be submitted with the account.
FORM E. 8

DOMESTIC TAXES DEPARTMENT

Form E.8 (rr 179,227,229,230,252,253,244A)

AUTHORITY FOR REMOVAL OF EXCISABLE GOODS
(In Triplicate)

To the authorized Officer,
at ..........................................

Permission is granted to deliver the following excisable goods to ..........................................................
for ................................................................................................ .................................................. Under the following conditions ..................................................

.............................................
### PARTICULARS OF EXCISABLE GOODS

<table>
<thead>
<tr>
<th>Tariff</th>
<th>Description</th>
<th>marks and numbers</th>
<th>number of containers</th>
<th>Quantity</th>
<th>Unit of Measure</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Approved by

.................................................................................
(for Commissioner)

Goods issued by

.................................................................................
Proper officer

Goods received by (if necessary)

Name..................................Signature and Stamp..................................
FORM E. 9

DOMESTIC TAXES DEPARTMENT

FORM E.9 (rr.241, 242, 243, 244, 245, 250, 251, 252, 244A, 254, 255)

DECLARATION AND CLAIM FOR REMISSION/REFUND/REBATE
(In duplicate)

I/WE

hereby apply for a (1) remission / rebate / refund of excise duty in amount of shillings

to be expended in the month of ............ 20...... in respect of the Under mentioned deliveries.

Particulars

<table>
<thead>
<tr>
<th>Document reference</th>
<th>date of transaction</th>
<th>Nature of Transaction</th>
<th>Sold to (Full name &amp; Address)</th>
<th>Tariff</th>
<th>Description of goods</th>
<th>Quantity</th>
<th>Unit of measure</th>
<th>Value of Goods</th>
<th>Excise Duty</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

TOTALS
(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 there on has been charged/become due/been paid.

Place ........................................

Claimant

Date ........................................

FORM E. 10

DOMESTIC TAXES DEPARTMENT

[subsidiary] Form E.10 (r. 215)

APPLICATION FOR PERMISSION TO KEEP OR USE A STILL
(In Duplicate)

In accordance with regulation 215 of the Customs and Excise Regulations, I/we ............................................................... of ............................................................... 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.
SECOND SCHEDULE  

THIRD SCHEDULE

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 of 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;

(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;

Specially Denatured Spirits (SDS)

(iv) In the case of specially denatured spirits (SDS-1) 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 1 gram of denatonium benzoate;

(v) In the case of specially denatured spirits (SDS-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 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.

Made on the 12th June, 2008.

AMOS KIMUNYA,
Minister for Finance.