

**THE CUSTOMS AND EXCISE DEPARTMENT ACT,
1977**

Date of Assent: 13th July, 1977

Date of Commencement: 1st July, 1977

No. 8 of 1977

An Act of Parliament to establish a separate Customs and Excise Department for Kenya to replace and supersede the East African Department of Customs and Excise with effect from 1st July, 1977, and for matters consequential thereto or connected therewith

ENACTED by the Parliament of Kenya as follows:—

1. (1) This Act may be cited as the Customs and Excise Department Act, 1977 and shall be deemed to have come into operation on 1st July, 1977.

**Short title,
commencement
and effect.**

(2) The provisions of this Act shall have effect notwithstanding the provisions of any Act of the Community or any other written law and shall not be construed as being repealed by any Act of the Community enacted hereafter.

2. (1) In this Act, unless the context otherwise requires—

Interpretation.

“Commissioner-General” means the Commissioner-General of Customs appointed under section 3 of the Customs Management Act and the Commissioner-General of Excise appointed under section 3 of the Excise Management Act;

“customs and excise revenue” means any import duties chargeable under the Customs Tariff Act and excise duties chargeable under the Excise Tariff Act;

Cap. 472.

Cap. 474.

“Customs Management Act” means the East African Customs and Transfer Tax Management Act;

E.A. Cap. 27.

“the Department” means the Department of Customs and Excise established under section 3 (1) of this Act;

“the East African Department” means the East African Customs and Excise Department;

“Excise Management Act” means the East African Excise Management Act.

E.A. Cap. 28.

(2) For the purposes of this Act and any other written law—

(a) the reference to “the Community” both in section 114 of the Customs Management Act and in section 56 of the Excise Management Act shall be read as a reference to “the Government”; and

(b) all references in the Customs Management Act and the Excise Management Act to “the Authority” shall, unless the context otherwise requires, be read as references to “the Minister”.

E.A. Cap. 23.

(3) For the avoidance of doubt, it is hereby declared that the provisions of the East African Customs and Excise Revenue Allocation Act shall be read subject to the provisions of section 4 of this Act.

Establishment
of the
Department.

3. (1) There shall be established a Department of Customs and Excise which shall be a department of the Government.

(2) There shall be appointed under this Act a Commissioner of Customs and Excise and such other officers as may be necessary for the due administration and efficient working of the Department, and the Commissioner of Customs and Excise so appointed shall, subject to the control of the Minister, be responsible for the control and management of the Department and for the collection on behalf of the Government of, and for accounting to the Government for, all customs and excise revenue levied or collected in Kenya under the Customs Management Act or the Excise Management Act:

Provided that until the appointments under this subsection have been made or the expiry of three months from the commencement of this Act, whichever shall be the earlier, the Commissioner-General and all other officers of the East African Department serving in Kenya at the commencement of this Act shall, unless they otherwise elect, be deemed to be officers of the Department in the equivalent post and exercising the same powers they held and exercised immediately before the commencement of this Act.

(3) All references in any written law, whether directly or by implication to the East African Department or to the Commissioner-General or to officers of the East African

Department shall be deemed, unless the context otherwise requires, to be references respectively to the Department or to the Commissioner of Customs and Excise or to officers of the Department.

4. No payments or contributions to the General Fund of the Community shall be made out of customs and excise revenue chargeable in Kenya after the commencement of this Act.

No contributions to be made to General Fund of Community.

5. The Local Manufactures (Export Compensation) Act is hereby amended by the repeal of section 4 and the substitution therefor of the following new section—

Replacement of section 4 of Cap. 482.

Deductions in respect of compensatory payments. Act No. of 1977.

4. The Commissioner of Customs and Excise appointed under section 3 (2) of the Customs and Excise Department Act, 1977, shall deduct the amount of all compensatory payments from the payments of customs and excise revenue falling to be paid by him into the Consolidated Fund.

6. Notwithstanding anything contained in the Treaty for East African Co-operation Act or any other written law, the following provisions of the following Acts of the Community shall cease to have the force of law in Kenya—

Repeals. Cap. 4.

- (a) paragraph (g) of subsection (2) of section 2 of the Customs Management Act;
- (b) subsection (1) of section 3 of the Customs Management Act;
- (c) paragraph (a) of subsection (2) of section 2 of the Excise Management Act; and
- (d) subsection (1) of section 3 of the Excise Management Act.