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LEGAL NOTICE NO. 176

THE EXCISE DUTY ACT, 2015

(No. 23 of 2015)

ADJUSTMENT OF RATES OF EXCISE DUTY 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 excise duty set out in the schedule in accordance with the formula specified in Part I of the First Schedule to the Act with effect from the 1st October, 2022, and takes into account the average rate of inflation for the 2021/2022 financial year of six decimal three per centum (6.3%).

SCHEDULE

<i>S/No.</i>	<i>Description</i>	<i>Current rate of excise duty</i>	<i>New rate of excise duty</i>
1.	Fruit juices (including must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Sh. 13.30 per litre	Sh. 14.14 per litre
2.	Bottled or similarly packaged waters and other non-alcoholic beverages, not including fruit juices or vegetable juices	Sh. 6.03 per litre	Sh. 6.41 per litre
3.	Beer, cider, perry, mead, opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spiritous beverages of alcoholic strength not exceeding 6%	Sh. 134.00 per litre	Sh. 142.44 per litre
4.	Powdered beer	Sh. 121.85 per kg	Sh. 129.53 per kg
5.	Wines including fortified wines and other alcoholic beverages obtained by fermentation of fruits	Sh. 229.00 per litre	Sh. 243.43 per litre
6.	Spirits of undenatured ethyl alcohol, spirits liqueurs and other spiritous beverages of alcoholic strength exceeding 6%	Sh. 335.30 per litre	356.42 per litre
7.	Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes	Sh. 15,296.60 per kg	Sh. 16,260.29 per kg
8.	Cigarette with filters (hinge lid and soft cap)	Sh. 3,825.99 per mille	Sh. 4,067.03 per mille
9.	Cigarettes without filters (plain cigarettes)	Sh. 2,752.97 per mille	Sh. 2,926.41 per mille

<i>S/No.</i>	<i>Description</i>	<i>Current rate of excise duty</i>	<i>New rate of excise duty</i>
10.	Other manufactured tobacco and manufactured tobacco substitutes, “homogenous” and “reconstituted” tobacco, tobacco extracts and essences	Sh. 10,707.88 per kg	Sh. 11,382.48 per kg
11.	Motorcycles of tariff no. 87.11 other than motorcycle ambulances and locally assembled motorcycles	Sh. 12,185.16 per unit	Sh. 12,952.83 per unit
12.	Imported sugar confectionary or tariff heading 17.04	Sh. 40.37 per kg	Sh. 42.91 per kg
13.	Imported white chocolate including chocolate in blocks, slabs or bars or tariff nos. 1806.31.00, 1806.32.00 and 1806.90.00	Sh. 242.99 per kg	Sh. 257.55 per kg
14.	Products containing nicotine or nicotine substitutes intended for inhalation without combustion or oral application but excluding medicinal products approved by the Cabinet Secretary responsible for matters relating to health, and other manufactured tobacco and manufactured tobacco substitutes that have been homogenized and reconstituted tobacco, tobacco extracts and essences	Sh. 1,500.00 per kg	Sh. 1,595.00 per kg

Dated the 29th September, 2022.

GITHII MBURU,
Commissioner-General of the Kenya Revenue Authority.