



Amendments to the Excise Duty Act, 2015

1. Relief on Excise Duty on bulk data

Relief on excise duty for internet data services that is paid by a licensed person who purchases the data in bulk for resale effective 1st July 2021.

This provision is meant to avoid double taxation by allowing a person who purchases internet data for resale to claim the excise duty they paid on the bulk data.

2. Excisable goods

The Act has amended rates of excise duty and the scope applicable when imposing excise duty on certain items as follows:

1. Rates of excise duty on imported sugar confectionaries is increased from Ksh 20.99 to Ksh 35 per kg.
2. White chocolate, both locally manufactured and imported at Ksh 209.88 per kg. It was initially imposed only on imported white chocolate.
3. Imported glass bottles from any of the countries within the East African Community have been exempted from imposition of excise duty.

3. Excisable services

Excise duty has been imposed on betting services, gaming services, prize competition, lottery (excluding charitable lotteries) and fees and Commissions earned on loans effective 1st July 2021 as follows:

1. Rate of duty on telephone and internet data services increased from 15% to 20% of the excisable value.
2. Excise duty re-introduced on betting services at 7.5% of the amount wagered or stacked.
3. Excise duty introduced on gaming at the rate of 7.5% of the amount wagered or staked.
4. Excise duty introduced on prize competition at the rate of 7.5% of the amount paid or charged to participate in a prize competition.
5. Excise duty introduced on lottery (excluding charitable lotteries) at 7.5% of the amount paid or charged to buy lottery ticket.
6. Excise duty introduced on all fees and commissions earned on loans at 20%.



4. Exemptions on Excise Duty

The following are now exempt from excise duty under the Excise duty Act, 2015 effective 1st July 2021:

1. Illuminating kerosene supplies to licensed or registered manufacturers of paint, resin or shoe polish.
2. The sale of a ring back tune to a subscriber by mobile telecommunications service provider.