

LEGAL NOTICE NO. _____

THE EXCISE DUTY ACT

(No. 23 of 2015)

ADJUSTMENT OF RATES 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 duty set out in the Schedule hereto in accordance with the formula specified in Part 1 of the First Schedule to the Act with effect from the 1st October 2021 and takes into account the average inflation rate for the 2020/2021 Financial Year of four decimal nine seven per centum (4.97%).

SCHEDULE

Tariff No.	Tariff Description	Current Rate of Excise Duty (KSh.)	New Rate of Excise Duty (KSh.)
2709.00.10	Condensates per 1000 litres @ 20 deg. C	6,868.94	7,210.33
2710.12.10	Motor spirit (gasoline) regular per 1000 litres @ 20 deg. C	21,522.68	22,592.36
2710.12.20	Motor spirit (gasoline) premium per 1000 litres @ 20 deg. C	21,953.02	23,044.09
2710.12.30	Aviation spirit per 1000 litres @ 20 deg. C	21,953.02	23,044.09
2710.12.40	Spirit type jet fuel per 100 litres @ 20 deg. C	21,953.02	23,044.09
2710.12.50	Special boiling point spirit and white spirit per 1000 litres @ 20 deg. C	9,379.27	9,845.42
2710.12.90	Other light oils and preparations per 1000 litres @ 20 deg. C	9,379.27	9,845.42
2710.19.10	Partly refined (including topped crude) per 1000 litres @ 20 deg. C	1,600.00	1,679.52
2710.19.21	Kerosene type jet fuel per 1000 litres @ 20 deg. C	6,350.32	6,665.93
2710.19.22	Illuminating kerosene	11,370.98	11,936.12
2710.19.29	Other medium oils and preparations per 1000 litres @ 20 deg. C	5,848.25	6,138.91
2710.19.31	Gas oil (automotive, light, amber for high speed engines) per 1000 litres @ 20 deg. C	11,370.99	11,936.13
2710.19.32	Diesel oil (industrial heavy, black, for low speed marine and stationery engines) per 1000 litres @ 20 deg. C	4,082.74	4,285.65
2710.19.39	Other gas oils per 1000 litres @ 20 deg. C	6,951.70	7,297.20
2710.19.41	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistokes per 1000 litres @ 20 deg. C	331.03	347.48
2710.19.42	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistokes per 1000 litres @ 20 deg. C	662.07	694.97
2710.19.43	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistokes per 1000 litres @ 20 deg. C	662.07	694.97
2710.19.49	Other residual fuels oils per 1000 litres @ 20 deg. C	662.07	694.97

Description	Current Rate of Excise Duty	New Rate of Excise Duty
Fruit juices (including grape must), and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Shs. 11.59 per litre	Shs. 12.17 per litre
Bottled or similarly packaged waters and other non-alcoholic beverages, not including fruit or vegetable juices	Shs. 5.74 per litre	Shs. 6.03 per litre
Beer, cider, perry, mead, opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages of alcoholic strength not exceeding 6%	Shs. 116.08 per litre	Shs. 121.85 per litre
Powdered beer	Shs. 116.08 per kg	Shs. 121.85 per kg
Wines including fortified wines, and other alcoholic beverages obtained by fermentation of fruits	Shs. 198.34 per litre	Shs. 208.20 per litre
Spirits of undenatured ethyl alcohol; spirits liqueurs and other spirituous beverages of alcoholic strength exceeding 6%	Shs. 265.50 per litre	Shs. 278.70 per litre
Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes	Shs. 13,247.63 per kg	Shs. 13,906.04 per kg
Electronic cigarettes	Shs. 3,974.08 per unit	Shs. 4,171.59
Cartridge for use in electronic cigarettes	Shs. 2,649.74 per unit	Shs. 2,781.43
Cigarette with filters (hinge lid and soft cap)	Shs. 3,312.96 per mille	Shs. 3,477.61
Cigarettes without filters (plain cigarettes)	Shs. 2,384.24 per mille	Shs. 2,502.74
Other manufactured tobacco and manufactured tobacco substitutes; "homogenous" and "reconstituted tobacco"; tobacco extracts and essences	Shs. 9,273.55 per kg	Shs. 9,734.45 per kg
Motor cycles of tariff no. 87.11 other than motor cycle ambulances and locally assembled motor cycles	Shs. 11,608.23 per unit	Shs. 12,185.16 per unit
Imported sugar confectionary of tariff heading 17.04	Shs. 35 per kg	Shs. 36.74 per kg
White chocolate, chocolate in blocs, slabs or bars of tariff Nos. 1806.31.00, 1806.32.00, 1806.90.00	Shs. 209.88 per kg	Shs. 220.31 per kg
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	Shs. 1,200 per kg	Shs. 1,259.64 per kg

Dated the _____, 2021

GITHII MBURU,
Commissioner-General, Kenya Revenue Authority.