



THE
OFFICIAL GAZETTE
OF THE
COLONY AND PROTECTORATE OF KENYA.
(EXTRAORDINARY).

Published under the authority of His Excellency the Governor of the
Colony and Protectorate of Kenya

[Vol. XXIV —No 848] NAIROBI, September 28, 1922

[PRICE 50 CENTS]

Registered as a Newspaper at the G P O

TABLE OF CONTENTS.

	PAGE.
Ordinance No 13 of 1922—The Customs Tariff Ordinance, 1922	585-592

COLONY AND PROTECTORATE OF KENYA.

AN ORDINANCE

No 13 OF 1922

Assented to in His Majesty's name this 27th day of
September, 1922

R T CORYNDON,
Governor

**An Ordinance to Consolidate and Amend
Customs Tariffs**

BE it enacted by the Governor of the Colony of Kenya, with
the advice and consent of the Legislative Council thereof —

1 This Ordinance may be cited as “ The Customs Tariff Short title
Ordinance, 1922 ”

2 There shall be levied and collected upon goods imported Customs
duties leviable
into the Colony and Protectorate of Kenya the several duties set
forth in Tables I, II, III, IV and V of the First Schedule hereto

3 The value of goods upon which duty is leviable *ad* Definition
valorem shall be the value of the goods at the port of shipment
together with the cost of packing, loading, freight, insurance,
landing and all other charges up to the time of deposit of such
goods in Customs premises at the place of importation

4 No import duty shall be levied or collected upon the Goods exempt
from import
duty
goods set forth in Table VI of the First Schedule hereto

5 The Ordinances set forth in the Second Schedule hereto Repeal
are hereby repealed

FIRST SCHEDULE

TABLE J

Import Duties Specific

		Sh	Cts
1	Ale, beer, stout, porter, cider and perry, all kinds, of a strength exceeding 3 per cent of proof spirit	Per Imp gall	2 00
2	Animals living, namely		
	(a) Cattle for slaughter	Per head	20 00
	(b) Sheep and goats for slaughter	do	3 00
3	Bacon and Ham	Per lb	0 80
4	Beads	do	0 60
	or 20% ad valorem, whichever is the higher		
5	Biscuits	do	0 40
6	Butter	do	1 00
7	Butterine, margarine and other substitutes for butter, marrowfat, lard and its compounds, ghee, nuttose, and similar substances for use as food, or for cooking	Per lb	1 00
8	Candles	Per 100 lbs	20 00
9	Cards, playing	Per pack not exceeding 53 cards	0 70
10	Cement for building purposes	Per 400 lbs	4 00
11	Cheese	Per lb	1 00
12	Corn and Grain		
	(a) Wheat (1) in the grain	Per 100 lbs	5 00
	(2) ground or otherwise prepared	do	6 00
	(3) Bran	do	2 50
	(b) Barley, buckwheat, Kaffir corn, maize, millet, oats and Rye		
	(1) in the grain or raw	do	3 00
	(2) ground, malted or otherwise prepared	do	4 00
	(c) Rice	do	5 00
	(d) Dhall (pulse)	do	6 00
Note —Not including patent, proprietary or other specially prepared food, or corn or grain prepared as vegetables			
13	Cotton piece goods, grey, unbleached imported in the piece	Per lb gross weight including packing	0 40
14	Dates	Per 100 lbs	4 00
15	Films for bioscopes or cinematographs	Per 100 linear ft	1 00
16	Fireworks of all descriptions	Per lb gross	2 00
17	Fish, salted, pickled or dried	Per 100 lbs	4 00
18	Fodder chaff, hay, lucerne, oat hay, oil cake and other fodder not otherwise described	,, 100 lbs	2 00
19	Garlic and onions, not preserved	, 100 lbs	6 00
20	Matches —		
	(a) wooden (1) in boxes or packages of not more than 100 matches	Per gross of boxes or pkgs	3 00
	(2) in boxes or packages containing more than 100 but not more than 200 matches	do	6 00
	(3) and for every 100 additional matches in boxes or packages	Per gross of 100 matches	3 00
	(b) fusees, vestas, or wax matches or other patent lights used as such		
	(1) in boxes or packages containing not more than 50	Per gross of boxes or pkgs	3 00
	(2) in boxes or packages of more than 50 but not more than 100	do	6 00
	(3) and for every additional 50 in boxes or packages	Per gross of 50 matches	3 00

FIRST SCHEDULE —(Contd)

Import Duties Specific —(Contd)

			Sh	Cts
21	Metal ware not elsewhere included			
	(a) Iron	Per 100 lbs	10	00
	(b) Brass	do	24	00
	(c) Copper	do	32	00
	(d) Aluminium	do	18	00
22	Methylated spirit, not potable	Per Imp gall	2	00
23	Milk, condensed, dessicated or preserved milk or cream	Per 100 lbs	15	00
24	Motor spirit namely, benzine, benzoline, naphtha (not potable) gasoline, kerosene, petrol, and petroleum spirit generally			
	(a) in bulk	Per Imp gall	0	20
	(b) in tins, drums, or other receptacles	do	0	30
25	Oils, mineral, illuminating or burning			
	(1) in bulk	do	0	14
	(2) in tins, drums, or other receptacles	do	0	20
26	Salt, other than table salt not elsewhere enumerated	Per 100 lbs	1	00
27	Soap, common viz —Laundry, polishing and soft soap soap nuts	Per 100 lbs	5	00
28	Spirits —			
	(a) Perfumed	Per Imp gall	60	00
	(b) Liqueurs, cordials and mixed spirits exceeding 3% of proof spirit	Per Imp gall	40	00
	(c) Other spirits exceeding 3% of proof spirit, viz Brandy, Whisky, Rum, Gin and Geneva	Per proof gall	40	00
Note —No allowance will be made for underproof in excess of 12½ per cent				
	(d) Toilet preparations and essences (liquid) and soaps and perfumes not otherwise enumerated containing over 3% of proof spirit	Per Imp gall	40	00
29	Sugar —			
	(a) imported in bulk, and sugar	Per 100 lbs	12	00
	(b) Saccharin and derivatives thereof	Per lb	90	00
30	Tea —			
	(a) in packets or tins	Per lb	0	60
	(b) in bulk	do	0	30
31	Tobacco —			
	(a) Snuff	do	1	00
	(b) Unmanufactured	do	0	50
32	Waters, mineral, aerated and table			
	(a) in bottles each not more than one reputed pint	Per doz bott	2	00
	(b) in bottles containing more than one reputed pint but not more than one reputed quart	do	4	00
	(c) in larger sized bottles or other containers	Per Imp gall	2	00

GENERAL NOTES

24 reputed half pints, 12 reputed pints, 6 reputed quarts, and 1 reputed Imperial quart to be deemed to be not less than one gallon

Tins, jars, and other receptacles of reputed weights to be deemed to be not less than such weights

Reputed 12 oz 14 oz and 16 oz packets of candles to be deemed to be of those weights respectively

Cement in packages of not less than 350 lbs and not more than 400 lbs to be deemed to be 400 lbs

Oil and motor spirit in ordinary two 5 American Gallon tins or one 10 American Gallon tin to be deemed to be not less than $8\frac{1}{3}$ Imperial Gallons, and two 4 reputed Imperial gallons to be deemed to be not less than 8 Imperial gallons

"Proof" means the strength of proof as ascertained by Sykes' hydrometer

"Proof Spirit" shall mean spirits which at a temperature of 51 degrees of Fahrenheit's thermometer weigh 12/13 of an equal volume of distilled water

Goods mixed or made up of more than one article liable to duty under this or any other Schedule of this Ordinance and not chemically forming another distinct substance are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition

TABLE II

IMPORT DUTIES — *ID VALOREM* 50 PER CENT

- 1 Timber not including plywood and similar manufactures of timber
- 2 Tobacco (a) Cigars and Cigarillos, with a minimum of S 4 per lb
(b) Cigarettes, with a minimum of S 2 per lb
(c) Manufactured, not elsewhere enumerated, with a minimum of S 2 per lb
- 3 Wines
Note — Wines containing less than 3 per cent of proof spirit are not included in the above and wines containing more than 50% of proof spirit are classed as Spirits

TABLE III

IMPORT DUTIES — *ID VALOREM* 30 PER CENT

- 1 Beverages —
(a) Fruit juice, cordials and syrups not elsewhere enumerated
(b) All other kinds not elsewhere enumerated, containing less than 3% of proof spirit
- 2 Bioscopes, magic lanterns, cinematographs and parts and accessories thereof not elsewhere enumerated
- 3 Clothing second-hand, imported for sale
- 4 Gold- and silver-plate, and gold and silver-plated wares
- 5 Jewellery, including imitation jewellery and rolled gold, enamel and gilt jewellery, precious stones and pearls and imitation thereof, whether mounted or unmounted, watches and watch-cases and the mechanism and movements thereof, ornamental hat-pins, ornamental lap pins and ornamental buckles, necklaces and muff chains, and similar articles of adornment
- 6 Medicinal preparations, not elsewhere enumerated, when prepared by any secret or occult art and recommended to the public under any general name or title as a specific for any disease whatsoever affecting the human body
- 7 Motor cars, motor-bicycles and motor tricycles, and parts thereof
- 8 Oils, essential and perfumed
- 9 Perfumery, cosmetics, dyes, powders and other preparations for toilet use, not elsewhere enumerated
- 10 Paper, cigarette

TABLE IV

IMPORT DUTIES — *AD VALOREM* 10 PER CENT

- 1 Asbestos packing and boiler compositions, packing and lagging for engines, machinery piping and buildings not elsewhere enumerated
- 2 Bolts, nuts, nails, screws, rivets, hinges and washers and fastenings for doors and windows
- 3 Bottles and jars of common glass or earthenware, and bottles ordinarily used for aerated waters, empty, tin plates, and wood, cut or fashioned, not finished, imported solely for packing purposes, on proof to the satisfaction of the Commissioner of Customs that they will be used solely for such purpose
- 4 Bricks and tiles for building purposes, slates for roofing, asbestos corrugated sheeting
- 5 Carbolic acid gas
- 6 Engravings and pictures
- 7 Felt, rubberoid, uralite, and similar substances for building purposes
- 8 Fire escapes, and fire extinguishing appliances and apparatus, and parts thereof
- 9 Fireclay
- 10 Lifts, power, including the gates
- 11 Metal —
 - (a) aluminium in plain or perforated sheets
 - (b) brass, copper, or composition metal in plain or perforated sheets
 - (c) iron and steel
 - (i) sheets, plain or perforated (but not including corrugated iron sheets) down piping and guttering and the supplies therefor
 - (ii) angle bar, channel, loop and plate, H, T, and similar iron and steel not elsewhere enumerated
 - (d) lead, bar and sheet
 - (e) tin and zinc bar plate sheet iron or perforated but otherwise unmanufactured
 - (f) metals of all sorts in bars, blocks, ingots or pigs, not elsewhere enumerated
- 12 Oil, linseed, lubricating, hempseed and turpentine
- 13 Painters' colours, varnishes and dyes
- 14 Paper, all paper including tissue paper in its original mill ream wrapper not less than 16 inches by 15 inches, when imported in the flat, and paper in reels, not less than 9 inches wide, but not including feint or ruled paper, stationery, sensitized, tracing or carbon paper, blotting wall, wrapping or similar, paper
- 15 Printing, lithographic and rolling inks, roller composition and stamping colours
- 16 Toys and requisites for indoor and outdoor games, not elsewhere enumerated but not including billiard or bagatelle tables or billiard or bagatelle requisites

TABLE V

IMPORT DUTIES — *AD VALOREM* 20 PER CENT

All goods, wares and merchandise, not elsewhere charged with duty and not enumerated in Table VI and not prohibited to be imported shall be charged with a duty of 20 per centum *ad valorem*

TABLE VI

IMPORT DUTY FREE

- 1 Acetic and other acid and preparations for use as mediums for the disinfection or coagulation of fluid latex, on proof to the satisfaction of the Commissioner of Customs that they will be used solely for that purpose
- 2 Animals, living, not elsewhere enumerated
- 3 Atlases, charts, globes and maps

4 The *bona fide* baggage of a passenger, the property of and accompanied by such passenger

Bona fide baggage shall consist of necessary and appropriate wearing apparel and personal effects binoculars, photographic cameras sewing machines and articles for household use (such as furniture, carpets, pictures, glass, linen, cutlery crockery, silver and plated wares) which are proved to the satisfaction of the Commissioner of Customs to have been used or to be in the use of the passenger, and are not for sale, instruments and tools for the professional use of passengers

Bona fide baggage shall not include such articles as the following —

Aims ammunition alcoholic liquors cigars, cigarettes, tobacco perfumed spirits, carriages, motor-cars, motor-cycles, bicycles, provisions

Note —Duty shall not be leviable on alcoholic liquors or perfumed spirits not exceeding one pint of each cigars not exceeding one pound in weight, cigarettes not exceeding $\frac{1}{2}$ lb in weight, and tobacco not exceeding one pound in weight

Bona fide baggage landed at any Customs Port within two months of the arrival of the passenger may be included in this exemption at the discretion of the Commissioner of Customs

5 Blasting compounds including all kinds of explosives suitable and intended for blasting and not suitable for use in firearms

6 Bands and belting of all kinds for driving machinery, boiler tube and belting cloth

7 Bottles and Jars of common glass or earthenware tins and other receptacles being ordinary trade packages for the goods contained therein imported full of any article liable to a specific duty only

8 Bullion, coin specie bank notes and other paper currency

9 Coal coke and patent fuel liquid fuel being crude or residual oil not suitable for purposes of illumination

10 Coats of Arms, flags, and official stationery, and such other goods as the Governor may from time to time by notice in the *Official Gazette* declare to be within the exemption, in respect of any Consulate imported by a Consular Officer on presentation by him at the Custom House of a certificate given by the Consulate for which they are destined that the articles are for its exclusive use

11 Church decorations, altars, band instruments, bells, fonts, lecterns pulpits, organs, harmoniums, plate or vestments, and illuminated windows imported by or for presentation to any religious body

Sacramental wine on proof to the satisfaction of the Commissioner of Customs that it is imported for use as such

Memorial tablets and brasses, tombstones and ornaments for graves

12 Crochets

13 Caps medals and other trophies imported for presentation as prizes at examinations, shows or other public competitions for excellence in art, bravery, good conduct, humanity industry, invention manufactures, learning, science skill or sport, or for honourable or meritorious public service, provided that such articles shall on importation or delivery free from the Customs bear engraved or indelibly marked on them the name of the presenter or presentee and the occasion or purpose for which presented

14 Diagram designs drawings models and plans

15 Infectants not elsewhere enumerated

16 Drugs dressings medicines and ointments not elsewhere enumerated on proof to the satisfaction of the Commissioner of Customs that they are imported for *bona fide* medicinal purposes, and rectified spirit to be used solely for the compounding of drugs and medicines

17 Fish fresh, fish fry and ova

18 Goods when imported by or purchased prior to clearing through the Customs by or for the use of the Governments of the Colony and Protectorate of Kenya or of the Uganda Protectorate

19 Goods imported for His Majesty's Land or Sea Forces in the Colony and Protectorate of Kenya or in the Uganda Protectorate on satisfactory proof to the Commissioner of Customs that they have been imported solely for such purpose and are the property of His Majesty

20 Goods imported by or consigned direct to Officers or men on board vessels of His Majesty's Navy for their personal use or consumption on board such vessels

21 Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilisers or manures

22 Ice

23 Life-boats, belts and buoys, and other life saving apparatus

24 Machinery —

(a) Machinery, apparatus, appliances and instruments (not including material, mechanics' tools, domestic machines, or harness) for agricultural, manufacturing, mining, printing, or other industrial purpose, and parts thereof

(b) Machinery, apparatus, appliances and instruments (not including tools and domestic machines or appliances) and electrical material used in connection therewith, for the generation, storage transmission, distribution of or lighting by gas or electric power, and parts thereof, but not including electroliers, gasoliers, lamps and fancy fittings, portable batteries, or electrical appliances for use in connection with motor vehicles

(c) Cranes, elevators, hoisting shears and parts thereof

25 Machinery, plant, materials, and rolling stock, imported or purchased prior to clearing through the Customs by Messrs Pauling and Co, Ltd, for the purpose of the construction of the initial equipment of the Kilindini Wharf and Harbour Works, under contract with Government

26 Materials (other than paper and paper bags) imported for the packing of produce, on proof to the satisfaction of the Commissioner of Customs that they are to be used solely for such purpose

27 Mosquito nets, mosquito netting and mosquito gauze

28 Officers' camp furniture and fittings imported as a necessary part of their equipment, namely, in respect of each officer, one tent, table, chair, bed, mattress, mosquito curtain, bath and canteen

29 Officers' uniforms, namely the uniform of a Naval, Military or Civil Government Officer, including the necessary arms, badges, and equipment thereto

30 Pumps, pipes, piping and tubes of all kinds for water boring, gas, steam, drainage, sewerage, irrigation, water supply, or pumping, including meters, cocks, taps, ball cocks, grids, manhole covers, and fittings

31 Presses for produce

32 Printed matter, namely, newspapers (other than newspapers imported for packing purposes) periodicals, literature, fashion plates, pamphlets, music other than roll music, trade catalogues, price lists, show cards, photographs not elsewhere enumerated, and all printed or lithographed matter used or intended to be used solely for advertising purposes

33 Printers' type and Printers' bronze

34 Postage stamps

35 Railway construction or equipment requisites as follows —

Rails, sleepers, fastenings for rails or sleepers, girders, iron bridge work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turntables, permanent or fixed signals, weighbridges and railway lamps

36 Regimental plate, furniture and other Mess fittings, and band instruments, the property of any Regimental Mess, or the joint property of the Officers of any Regimental Mess

37 Salt, for curing, dairy and agricultural purposes, on satisfactory proof to the Commissioner of Customs that it is imported and intended to be used solely for such purposes

38 Seeds, bulbs, plants and tubers, for planting and sowing only, not including edible kinds and fodder

39 Ships, launches, lighters, boats and barges and integral constructional parts thereof, provided that when condemned or handed over to be broken up, duty shall be paid to the Customs on the hull and all fittings according to the Tariff that may then be in force

40 Specimens illustrative of Natural History, and exhibits for public museums or scientific purposes

41 Substances for the prevention or destruction of pests or diseases in stock, plants or trees, sulphate of copper, arsenic and arsenious acid, arsenite of soda, and naphthalin, sprayers sprinklers and other apparatus for use in connection therewith

42 Surgical instruments and appliances

43 Articles necessary for maintaining Telegraphic communication between the Colony and Protectorate of Kenya or the Uganda Protectorate and other parts of the world

44 Traction engines, power lorries and trailers for the same, stone crushers, street sweeping and spraying machines, and parts thereof

45 Tramway construction and equipment requisites as follows Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge work, culvert tops, cars, trolleys, water tanks, and turntables and railless cars (electric) worked from current from overhead wires

46 Vaccine lymph sera, and radium

47 Wheels for wagons and carts, and parts thereof where not part of an imported wagon or cart

48 Wire and wire-netting for fencing droppers, gates hurdles, posts, standards, strainers, staples, stiles, winders, and other material or fastenings of metal ordinarily used for agricultural or railway fencing

SECOND SCHEDULE

The Customs Tariff Ordinance 1909

The Customs Tariff Amendment Ordinance, 1912

The Customs Tariff Amendment (No 2) Ordinance, 1912

The Customs Tariff Amendment Ordinance, 1915

The Customs Tariff Amendment (No 2) Ordinance, 1915

The Customs Tariff Amendment (No 3) Ordinance, 1915

The Customs Tariff Amendment Ordinance, 1921

The Customs Tariff Amendment (No 2) Ordinance, 1921

The Customs Tariff Amendment (No 3) Ordinance, 1921

The Customs Tariff Amendment Ordinance, 1922

The Customs Tariff Amendment (No 2) Ordinance, 1922.