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Colony and Protectorate of Kenya

GOVERNMENT NOTICE No. 927

His Excellency the Governor in Council has approved of the following Bill being introduced into the Legislative Council.

R. P. ARMITAGE,
Acting Clerk to the Legislative Council.

A Bill to Vary the Rates of Customs and Excise Duties in order to Assist the Successful Prosecution of the War

BE IT ENACTED by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof, as follows:—

Short title.

1. This Ordinance may be cited as the War Revenue (Customs and Excise Duties) Ordinance, 1941.

Increase of
Customs duties.
No. 1 of 1930.

2. During the continuance in force of this Ordinance, the Customs Tariff Ordinance, 1930, shall be read—

(a) as if the customs duties leviable under the provisions of the said Ordinance were increased, in every case other than in the case of the articles specified in the Schedule hereto, by a surcharge of ten per centum of the amount of the duty; 5

(b) as if the customs duties leviable under the provisions of the said Ordinance were, in the case of the articles set out in the Schedule hereto, respectively increased by a surcharge to the extent set out in the third column of the Schedule hereto. 10

Increase of
Excise duties.
No. 40 of 1935.

3. During the continuance in force of this Ordinance, the Excise Duties Ordinance, 1935, shall be read as if the rates of excise duties specified in the Schedule thereto were increased— 15

(a) in the case of sugar (not including jaggery), by a surcharge of Sh. 1/24 per cwt.; 20

(b) in the case of tea, by a surcharge of 5 cents per lb;

(c) in the case of cigarettes, cigars and cigarillos, by a surcharge of Sh. 2 per lb.;

(d) in the case of manufactured tobacco other than cigarettes, cigars and cigarillos, by a surcharge of Sh. 1/50 per lb. 25

Increase of duty
on beer.
Cap. 100.

4. During the continuance in force of this Ordinance, the Beer Ordinance shall be read as if the duty imposed by section 4 of the said Ordinance were increased by a surcharge of Sh. 1 per Imperial gallon of worts produced: 30

Provided that in calculating the quantity of worts produced a deduction of ten per centum shall be made in respect of such accidental loss and waste as arises in the brewing of beer.

Duration.

5. This Ordinance shall continue in force until the 31st day of December next following such date as the Governor may by proclamation declare to be the date on which the war that was the occasion of the enactment of this Ordinance came to an end. 35

Repeal.

No. 15 of 1940.

6. The War Taxation (Customs and Excise Duties) Ordinance, 1940, is hereby repealed. 40

SCHEDULE

Tariff Item	ARTICLE	Surcharge on the Amount of the Duty
		<i>Per cent</i>
2	Bacon and ham	50
3	Biscuits	50
4	(c) Ornamental feathers, n.e.e.	100
5	Butter	50
6	Cheese	100
7	Corn, grain and pulse (not including infants' foods, patent or proprietary foods, or corn grain or pulse prepared as vegetable) :—	
	(b) Rice	
	(i) In the grain	100
	(ii) Otherwise prepared	100
	(c) Maize	
	(iii) Otherwise prepared	100
	(d) Other corn and grain	50
	(e) Pulse	
	(i) Dhall	50
	(ii) Other pulse, including meal and flour	50
9	Extracts and essences of all kinds for food and flavouring ..	50
10	Fish—	
	(d) Other	50
14	Ghee and ghee substitutes	100
17	Milk—	
	(b) Cream	100
21	Salt—	
	(b) Common, n.e.e., imported in bulk	100
	(d) Other	100
23	Sugar, refined or unrefined, including jaggery	100
24	Tea	100
25	Ale, beer, cider, perry and stout, all kinds of a strength exceeding 3 per cent of proof spirit	25
26	Beverages, cordials and syrups, n.e.e., not exceeding 3 per cent of proof spirit	100
27	Spirits—	
	(a) Perfumed	100
	(b) Liqueurs, cordials and mixed potable spirits, exceeding 3 per cent of proof spirit	100
	(c) Other potable spirits exceeding 3 per cent of proof spirit, e.g., brandy, whisky, rum, gin, geneva, and rectified spirits, n.e.e.	50
	(e) Power alcohol, not potable	100
	(f) Toilet preparations, essences and tinctures, n.e.e. containing over 3 per cent of proof spirit, but not including tooth washes and dentifrices	100
	(h) Spirituous tooth washes and dentifrices	100
28	Waters, mineral, aerated and table—	
	(a) In bottles, each not more than one reputed half-pint	100
	(b) In bottles each more than one reputed half-pint and not more than one reputed pint	100
	(c) In bottles, each more than one reputed pint and not more than one reputed quart	100
	(d) In other containers or larger bottles	100
29	Wines—	
	(a) Vermouth	50
	(b) Other still wines, n.e.e.—	
	(i) Imported in bottle	50
	(ii) Imported in casks or other containers of five gallons or over	50
	(c) Sparkling wines—	
	(i) Champagne	100
	(ii) Other	100
30	Cigars, cheroots and cigarillos	66 2/3
31	Cigarettes	66 2/3
32	Snuff	66 2/3
33	Tobacco, manufactured, n.e.e.	66 2/3
34	Tobacco, unmanufactured	66 2/3
38	Clothing and apparel, n.e.e., second-hand (reconditioned or otherwise) for sale	100
40	Piece goods—	
	(c) Made of silk or artificial silk or of materials containing silk or artificial silk	100

SCHEDULE—(Contd.)

Tariff Item	ARTICLE	Surcharge on the Amount of the Duty
		<i>Per cent</i>
5	Machinery, apparatus, appliances and implements (not specially provided for, and not including material, domestic machines or vehicles)— (f) Lawn mowers, garden shears, garden and path roller, watering cans and similar horticultural and gardening requisites	50
71	Wire— (a) Wire ordinarily used for native adornment : (i) Iron (ii) Brass (iii) Copper (iv) Aluminium	100 100 100 100
87	Glass— (b) Polished plate, not silvered or bevelled (d) Other	100 100
88	Glassware, chinaware and porcelainware— (c) Other, n.e.e.	50
90	Marble or other stone— (a) In the rough or sawn	100
96	Motor spirit and products ordinarily used as such : benzine, benzoline, naphtha (non-potable), n.e.e., gasoline, petrol and petroleum, shale and coal tar spirit generally, but not including power paraffin or kerosene	66 $\frac{2}{3}$
97	Oils, essential (natural or synthetic) and perfumed, not being medicinal, or for use as food or flavouring.. .. .	100
99	Oils, mineral— (b) Oil kerosene and power paraffin	66 $\frac{2}{3}$
102	Oils— (b) Other, n.e.e.	50
104	Soap, n.e.e. soap powders and extracts	100
111	Dyes— (c) Hair dyes and similar toilet preparations	100
114	Perfumery, cosmetics, and toilet preparations, n.e.e., but not including tooth powders, tooth pastes or tooth washes	100
126	Joinery : wooden framework of houses, window frames, sashes, casements, doors, lintels, and builders' mouldings	100
129	Wood and timber, unmanufactured— (a) Teak, in the log, or hewn or sawn (b) Other, n.e.e., including planed, smoothed, grooved or tongued	100 100
139	Paper— (a) Cigarette paper	50
140	Pictures, paintings, engravings, etchings, picture books, and drawings, not elsewhere provided for, including photographic reproductions and enlargements— (c) Other, n.e.e., including picture post cards, Christmas, New Year, birthday or similar cards, calendars or calendar mounts, menu cards and other forms of stationery imported as such, whether bearing pictures or otherwise	100
142	Beads	100
147	Toys and games, children's, including toy cycles, scooters and the like	100
156	Films, cinematograph, printed or exposed for exhibition— (b) Other	100
157	Fireworks	100
170A	Umbrellas and parasols, not including paper parasols	100