

THE OFFICIAL GAZETTE

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GOVERNMENT NOTICE NO 1152

The Governor in Council has approved of the following Bill being introduced into the Legislative Council

> G J ELLERTON, Acting Clerk to the Legislative Council

A BILL ENTITLED AN ORDINANCE TO AMEND THE CUSTOMS TARIFF **ORDINANCE**

ENACTED by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof, as follows -

- 1. This Ordinance may be cited as the Customs Tariff Short title (Amendment) Ordinance, 1952, and shall be read and construed as one with the Customs Tariff Ordinance, hereinafter Cap 262 referred to as the principal Ordinance
- 2. The Schedule to the principal Ordinance is hereby Amendment of 5 amended in the following respects —

Schedule to principal Ordinance

(1) by substituting for item 96 the following —

Sh cts

Grease, axle and lubricating per pound

10

- (2) by substituting for item 97 the following
- 97 (a) Aviation spirit and similar fuels normally used only for aircraft engines and imported for such use

Free

(b) Motor spirit and products ordinarily used as such benzine, benzoline, naphtha (nonpotable), n e e gasoline, petrol and petroleum, shale and coal tar spirit generally, but not including power paraffin kerosene and not being aviation spirit or any similar fuel normally used only for aircraft use

Sh cts

engines and imported for such

per imperial gallon at 62° F

50

(3) by substituting for sub-item (a) of item 103 the following —

Sh cts

(a) Lubricating not including castor

per imperial gallon

60

MEMORANDUM OF OBJECTS AND REASONS

The amendment to item 97 of the Schedule to the principal Ordinance has the effect of removing the duty from aviation spirit and like fuels. In recent years the number of ex gratia refunds of duty approved by the Government has increased to a level where the levying of this duty is uneconomic. The amendments to items 96 and 103 have the effect of substituting specific rates for the present operative ad valorem rates. The change is designed to facilitate collection of revenue.

The loss of revenue which will result from these amendments is negligible