



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. XXV.—No. 920]

NAIROBI, December 31, 1923.

[PRICE 50 CENTS.]

Registered as a Newspaper at the G. P. O.

AN ORDINANCE.

No. 36 of 1923.

Assented to in His Majesty's name this 31st day of  
December, 1923.

R. T. CORYNDON,  
*Governor.*

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

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 Ordinance, 1923," and shall come into operation on the 1st day of January, 1924. Short title  
and  
commencement.
2. There shall be levied and collected upon goods imported into the Colony and Protectorate the several duties set forth in Tables I, II, III and IV of the Schedule hereto. Customs duties  
leviable.
3. The value of goods upon which duty is leviable *ad 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. Definition.
4. No import duty shall be levied or collected upon the goods set forth in Table V of the schedule hereto. Goods exempt  
from import  
duty.
5. The Customs (Amendment) Ordinance (No. 2), 1922, the Customs Tariff Ordinance, 1922 and the Customs Tariff (Amendment) Ordinance, 1923, are hereby repealed. Repeal.

## SCHEDULE.

**TABLE I.**  
**Import Duties Specific.**

		S.	C.
1. Ale, beer, stout, porter, cider and perry; all kinds, of a strength exceeding 3% of proof spirit ...	Per Imp. gall.	2	00
2. Animals living, namely:—			
Cattle for slaughter ...	Per head	20	00
Sheep and goats for slaughter ...	do.	3	00
3. Bacon and ham not imported in tins ...	Per lb.	0	80
4. Beads ... or 20% <i>ad valorem</i> , whichever is the higher	do.	0	60
5. Biscuits ...	do.	0	40
6. Butter not imported in tins ...	do.	1	00
7. Candles ...	Per 100 lb.	15	00
8. Cards, playing ...	Per pack not exceeding 53 cards	0	70
9. Cement for building purposes ...	Per 400 lb.	2	00
10. Cheese not imported in tins ...	Per lb.	1	00
11. Corn and grain:—			
(a) Wheat:			
(i) in the grain ...	Per 100 lb.	5	00
(ii) ground or otherwise prepared ...	do.	6	00
(iii) bran ...	do.	2	50
(b) Barley, buckwheat, Kaffir corn, maize, millet, oats and rye:			
(i) in the grain or raw ...	do.	3	00
(ii) 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.			
12. Cotton piece goods, grey unbleached imported in the piece ...	Per lb. gross weight including packing	0	40
13. Dates ...	Per 100 lb.	4	00
14. Films for bioscopes or cinematographs not elsewhere enumerated ...	Per 500 linear ft.	1	00
15. Fireworks of all descriptions ...	Per lb. gross	2	00
16. Fish, salted, pickled or dried ...	Per 100 lb.	4	00
17. Fodder: chaff, hay, lucerne, oat hay, oil cake and other fodder not otherwise described ...	do.	2	00
18. Garlic and onions, not preserved ...	do.	6	00
19. Ghee ...	Per lb.	1	00
20. Matches:—			
(a) wooden:			
(i) in boxes or packages of not more than 100 matches ...	Per gross of boxes or packages	3	00
(ii) in boxes or packages containing more than 100 but not more than 200 matches ...	do.	6	00
(iii) and for every 100 additional matches in boxes or packages ...	Per gross of 100 matches	3	00

TABLE I.

## Import Duties Specific.—contd.

		S.	C.
(b) fusees, vestas, or wax matches or other patent lights used as such:			
(i) in boxes or packages containing not more than 50 ...	Per gross of boxes or packages	3	00
(ii) in boxes or packages of more than 50 but not more than 100 ...	do.	6	00
(iii) and for every additional 50 in boxes or packages ...	Per gross of 50 matches	3	00
21. Metal wire not elsewhere included:—			
(a) iron ...	Per 100 lb.	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, desiccated or preserved milk or cream ...	Per 100 lb.	15	00
24. Motor-cars imported complete with the necessary and appropriate initial equipment thereof and motor chassis, not elsewhere enumerated ...	Each S. 300 plus 5% <i>ad valorem</i> .		
Provided that any duty in respect of any motor vehicle imported into the Colony or Protectorate from the Tanganyika Territory shall be refunded to the person paying such duty on re-importation into the Tanganyika Territory of such motor vehicle within a period of six months from the date of such importation.			
25. Motor spirit, namely, benzine, benzoline, naphtha (not potable) gasoline, natalite, petrol, and petroleum spirit generally ...	Per Imp. gall.	0	30
26. Oils, mineral, illuminating or burning ...	do.	0	20
27. Salt, other than table salt, not elsewhere enumerated ...	Per 100 lb.	1	00
28. Soap, common, viz.:—laundry, polishing and soft soap; soap nuts ...	do.	5	00
29. Spirits:—			
(a) perfumed ...	Per Imp. gall.	60	00
(b) liqueurs, cordials and mixed spirits exceeding 3% proof spirit ...	do.	40	00
(c) Other sorts 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%.			
(d) toilet preparations and essences (liquid) and syrups and tinctures not otherwise enumerated containing over 3% of proof spirit ...	Per Imp. gall.	40	00
30. Sugar imported in bulk, and jaggery ...	Per 100 lb.	12	00
31. Tea ...	Per lb.	0	45
32. Tobacco:—			
(a) cigars or cigarillos ... or 50% <i>ad valorem</i> whichever shall be the greater.	do.	4	00
(b) Cigarettes ... or 50% <i>ad valorem</i> whichever shall be the greater.	do.	2	00
(c) Tobacco manufactured not elsewhere enumerated ... or 50% <i>ad valorem</i> whichever shall be the greater.	do.	2	00
(d) Snuff ...	do.	1	00

TABLE I.

## Import Duties Specific.—contd.

		S.	C.
(e) Tobacco unmanufactured ... ..	do.	0	50
33. Waters, mineral, aerated and table:—			
(a) in bottles each not more than one reputed pint ... ..	Per doz. bottles	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
34. Wines, viz.:—			
(a) Vermouth ... ..	do.	4	50
(b) Other still wines:—			
Imported in bottle ... ..	do.	3	00
and in addition 10% <i>ad valorem</i> .			
Imported in cask ... ..	do.	1	50
and in addition 10% <i>ad valorem</i> .			
(c) Sparkling wines ... ..	do.	9	00
and in addition 10% <i>ad valorem</i> .			

NOTE.—Wines containing less than 3% of proof spirit are not included in the above and wines containing more than 50% of proof spirit are classed as spirits.

## GENERAL NOTES.

24 reputed half pints, 12 reputed pints, 6 reputed quarts, and 4 reputed Imperial quarts 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 ten American gallon tin to be deemed to be not less than 8½ Imperial gallons, and 2 four 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.—*Ad 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.

**TABLE II.****Import Duties.—*Ad valorem* 30 per cent.—contd.**

5. Jewellery, including imitation jewellery and rolled gold, enamel and gilt jewellery, precious stones and pearls and imitations thereof, whether mounted or unmounted; watches and watch cases and the mechanism and movements therefor; ornamental hat-pins; ornamental hair-pins and ornamental buckles, necklaces and muff-chains, and similar articles of adornment.
6. Proprietary medicines.
7. Oils, essential and perfumed.
8. Perfumery, cosmetics, dyes, powders and other preparations for toilet use, not elsewhere enumerated.
9. Paper, cigarette.
10. Timber, not including plywood and similar manufactures of timber.

**TABLE III.****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. Bricks and tiles for building purposes, slates for roofing; asbestos sheeting.
4. Carbonic acid gas.
5. Coal tar.
6. Engravings and pictures.
7. Felt, ruberoid, uralite, and similar substances for building purposes.
8. Fire escapes, and fire extinguishing appliances and apparatus, and parts thereof.
9. Fireclay.
10. Hops and condensed malt imported for the brewing of beer.
11. Lifts, power, including the gates.
12. 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, perforated, galvanised, corrugated or enamelled; down piping and guttering and the supports thereof;
    - (ii) Angle, bar, channel, hoop, rod, plate, H., T., and similar iron and steel not elsewhere enumerated.
  - (d) Lead, bar and sheet.
  - (e) Tin and zinc; bar, plate, sheet, plain or perforated but otherwise unenumerated.
  - (f) Metals of all sorts in bars, blocks, ingots, or pigs, not elsewhere enumerated.
13. Oil, linseed, lubricating, hempseed and turpentine and turpentine substitutes.
14. Painter's colours, varnishes and dryers.

**TABLE III.****Import Duties.—*Ad valorem* 10 per cent.—contd.**

15. 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 sanitary paper.
16. Printing, lithographic and rolling inks, roller composition and stamping colours.
17. Sanitary earthenware, not including toilet ware; water closets, lavatories, and baths, and the fittings therefor not elsewhere enumerated.
18. Toys and implements used exclusively for playing indoor and outdoor games.
19. Window glass, putty, and plaster of paris.

**TABLE IV.****Import Duties.—*Ad valorem* 20 per cent.**

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

**TABLE V.****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. Airships, aeroplanes and other aircraft; and parts and accessories thereof.
3. Animals, living, not elsewhere enumerated.
4. Atlases, charts, globes and maps.
5. Baggage equipment and stores imported by the Inspector-General, King's African Rifles, or his Staff Officer for the use of the said officers or either of them whilst travelling on duty.
6. Baggage:—

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 in household use by 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:—

Arms, 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  $\frac{1}{4}$  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.



## TABLE V.

## Import Duty Free.—contd.

7. Bands and belting of all kinds for driving machinery; boiler tubes and belting cloth.

8. Bioscopes and cinematographs and films for bioscopes and cinematographs imported for exhibition solely for educational purposes.

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

10. 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.

11. Boy Scouts' uniforms and equipment.

12. Bullion, coin, specie, bank notes, and other paper currency.

13. 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.

14. Coal, coke and patent fuel; liquid fuel, being crude or residual oil not suitable for purposes of illumination.

15. 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.

16. Cotton raw, provided the same is imported for the purpose of rehandling, that is ginning and the processes connected therewith, and for packing for export.

17. Creosote, solignum and similar substances for the preservation of wood.

18. Cups, medals and other trophies imported for presentation at examinations, shows, or other competitions, or for commemorative purposes provided that the Commissioner of Customs is satisfied that such articles are imported exclusively for such purposes and are not for sale.

19. Diagrams, designs, drawings, models and plans.

20. Disinfectants not elsewhere enumerated.

21. Drugs, dressings, medicines and antiseptics, 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.

22. Fish, fresh, fish fry and ova.

23. Fruit, fresh.

24. Girl Guides' uniforms and equipment.

25. 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.

## TABLE V.

## Import Duty Free.—contd.

26. 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.

27. 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.

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

29. Ice.

30. Instruments, apparatus and appliances imported solely for scientific purposes.

31. Ivory, raw.

32. Laboratory glassware and porcelain ware; scientific apparatus and instruments for laboratory use; and scientific measuring instruments used in controlling any manufacturing operation.

33. Life-boats, belts and buoys, and other life-saving apparatus.

34. Machinery:—

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

*Note:*—The term machinery shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force admitted as such by the Commissioner of Customs.

35. Machinery, plant, materials, and rolling stock imported or purchased prior to clearing through the Customs by an individual or firm under contract to the Government where such exemption from Customs duty forms part of the terms of contract.

36. 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.

37. Mining materials and substances for use in connection therewith viz:—

(a) Battery cloth and baize, gauze, matting, sieving and screening, for use in connection with machinery and apparatus including brattice cloth but not including coconut matting.

(b) Crucibles, cupels, and cupelling furnaces; graphite, ingot moulds and retorts and furnaces for roasting minerals.

(c) Cyanide and sulphocyanide of potassium or sodium, mercury and its compounds, and substances of a like nature imported for use solely in mining operations.

(d) Zinc fume dust and shavings.

38. Mosquito nets, mosquito netting and mosquito gauze.



## TABLE V.

## Import Duty Free.—contd.

## 39. Officers' camp furniture, etc.

The camp furniture, fittings and equipment of officers in the service of the Governments of Kenya and Uganda, namely, in respect of each officer, one tent, table, chair, bed, mattress, mosquito curtain, bath and canteen, one rifle, one shot gun, one revolver, together with three hundred rounds of ammunition.

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

41. 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. Transmission hose.

42. Presses for produce.

43. 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. All printed or lithographed matter used or intended to be used solely for advertising purposes.

44. Printers' type and Printers' bronze.

45. Postage stamps.

46. 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, turn-tables, permanent or fixed signals, weigh-bridges and railway lamps and other similar railway equipment requisites not elsewhere enumerated.

47. Rat traps.

48. Regimental plate, furniture and other mess fittings, and band instruments, the property of the regimental mess, or the joint property of the officers of any regimental mess.

49. 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.

50. School stationery and similar requisites which are proved to the satisfaction of the Commissioner of Customs to be imported solely for use in schools.

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

52. 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.

53. Specimens illustrative of natural history, and exhibits for public museums or scientific purposes.

54. 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.

55. Surgical instruments and appliances and instruments and appliances used in the diagnosis or treatment of disease or affections of the human or animal bodies.

56. Telegraphic and telephonic construction and equipment requisites.

**TABLE V.****Import Duty Free.—contd.**

57. Traction engines, power lorries and trailers for the same, agricultural wagons and carts, stone crushers, street sweeping and spraying machines, and parts thereof.

58. 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 and other similar tramway equipment requisites not elsewhere enumerated.

59. Vaccine, lymph, sera, and radium.

60. 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.

61. All goods, wares, and merchandise, whether included in any other table in this Schedule or not, proved to the satisfaction of the Commissioner of Customs to be the growth, produce, or manufacture of Tanganyika Territory.

