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GAZETTE NOTICE NO. 3815

## THE CUSTOMS AND EXCISE ACT (Cap.472)

### LICENSING REQUIREMENTS FOR DUTY FREE SHOPS

PURSUANT to the provisions of section 51A of the Customs and Excise Act, the Commissioner of Customs and Excise prescribes the conditions set out in the Schedule hereto as the minimum requirements to be fulfilled by an applicant seeking a licence to operate a duty free shop -

### SCHEDULE

1. An application for a licence to operate a duty free shop shall be made to the Commissioner in form C26 in the First Schedule to the Customs and Excise Regulations and shall be submitted together with the architectural plans for the proposed duty free shop.
2. Upon receipt of the application, the Commissioner shall cause the premises in respect of which a licence is sought to be inspected for suitability for use as a duty free shop.
3. The provisions for licensing and operation of bonded warehouses shall apply *mutatis mutandis* to the licensing of a duty free shop.
4. A person shall not be qualified for the grant of a licence to operate a duty free shop if that person, or where the applicant is a company, that company or a director of that company, has any outstanding tax liabilities.

5. A licence shall not be granted in respect of any premises, unless such premises -

- (a) are located in a departure lounge of an airport, port or frontier port;
- (b) are not in use as, or intended to be used as, a restaurant, inn or hotel;
- (c) have a warehouse stock management software that is interactive with that of customs and is capable of showing stock levels, and matching sales with boarding passes, passenger manifests and customs entries;
- (d) have office space installed with computer and such other suitable office equipment as the Commissioner may require.

Dated the 12th June, 2003.

MUMO MATEMU,  
*Commissioner of Customs and Excise.*

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GAZETTE NOTICE NO. 3816

### **THE CUSTOMS AND EXCISE ACT** **(Cap.472)**

#### **CONDITIONS FOR APPOINTMENT TO OPERATE A TRANSIT SHED.**

**PURSUANT** to the provisions of section 9 of the Customs and Excise Act, the Commissioner of Customs and Excise prescribes the conditions set out in the Schedule hereto as the minimum conditions to be fulfilled by an applicant for appointment to operate a transit shed -

#### **SCHEDULE**

1. The proposed transit shed shall have -
  - (a) its entire surface area properly paved and suitable material, preferably paving blocks or tarmac, used to cover the surface;
  - (b) its surface area enclosed by a perimeter stone wall of a height of not less than three metres from the ground with an electric fence fitted on the top of the wall;
  - (c) floodlights installed to light up its entire surface area;

- (d) provision of office space installed with computer and such other suitable office equipment for use by the resident customs officers;
  - (e) computer software that is interactive with that of customs and facilities for the tracking of all the goods imported into the shed;
  - (g) a building, of not less than 3,000 square feet, suitable for use as a customs warehouse;
  - (h) provision of separate facilities, including loading and offloading facilities, for the verification of imports; and
  - (i) surveillance and scanning equipment in the case of a transit shed located in an airport area.
2. A person shall not be qualified for appointment to operate a transit shed if that person, or, where the applicant is a company, that company or the director of that company, has any outstanding tax liabilities.
3. An application for appointment to operate a transit shed shall be made in such form as the Commissioner may prescribe and shall be submitted together with -
- (a) the relevant architectural drawings; and
  - (b) a fee of two million five hundred thousand shillings.
4. Upon being appointed to operate a transit shed, the appointee shall execute a security bond to cover the goods in the transit shed.
5. All transit sheds existing prior to the publication of this notice shall comply with the provisions of this notice by the 30<sup>th</sup> June, 2004.

Dated the 12th June, 2003.

MUMO MATEMU,  
*Commissioner of Customs and Excise.*