

13.	Import Duty	
	Items	Duty Rates
	(i). Raw materials, pharmaceuticals and capital goods, Hand hoes, agricultural implements	0%
	(ii). Semi-finished goods.	10%
	(iii). Final consumer goods or finished commercial goods.	25%
	(iv) Some sensitive items are charged at a higher than 25% rate with the intention of protecting local industries: <ul style="list-style-type: none"> • e.g. Yoghurt Milk and Cream containing sweetening matter. • Cane or beet sugar and chemically pure sucrose in solid form • Sacks and bags of a kind used for the packing of goods. • Worn clothing and other worn articles (mitumba). 	
14.	Excise Duty	
	A. (i) Specific Rates on: Wine, spirits, beer, soft drinks, cigarettes, tobacco and petroleum products.	
	(ii) Ad-valorem rates are: 7%, 10%, 20% , 30%and 120% (120% imposed on shopping plastic bags.)	
	B. Imports of non-utility vehicles: such vehicles of ten years of age or more , counted from the date of manufacture, are chargeable excise duty at the rate of 20%	
	C. Excise duty on Motor vehicles	
	Description of Vehicle	Applicable Rate
	i) Of cylinder capacity exceeding 1000 cc but not exceeding 2000 cc	5%
	ii) Of cylinder capacity exceeding 2000 cc	10%
15.	Fuel Levy	Sh. 200 per litre of petrol or diesel