

LAWS OF KENYA

LOCAL MANUFACTURES (EXPORT COMPENSATION) ACT

CHAPTER 482

Revised Edition 2012 [1987]

Published by the National Council for Law Reporting with the Authority of the Attorney-General www.kenyalaw.org

[Rev. 2012] CAP. 482

CHAPTER 482

LOCAL MANUFACTURES (EXPORT COMPENSATION) ACT

ARRANGEMENT OF SECTIONS

Section

- 1. Short title.
- 2. Interpretation.
- 3. Compensatory payments.
- 4. Deduction in respect of compensatory payments.
- 5. Restriction on payments.
- 6. Application for payment.
- 7. Action to be taken on application.
- 8. Offences.
- 9. Liability of employers and of officers of companies.
- 10. Proceedings.
- 11. Repealed.
- 12. Regulations.

SCHEDULES

FIRST SCHEDULE

REPEALED

SECOND SCHEDULE -

REPEALED

L26 - 3 [Issue 1]

CHAPTER 482

LOCAL MANUFACTURES (EXPORT COMPENSATION) ACT

[Date of assent: 12th June, 1974.]

[Date of commencement: 1st November, 1974.]

An Act of Parliament to provide for compensatory payments to be made in respect of certain locally manufactured goods which are exported from Kenya and for matters connected therewith and incidental thereto

[Act No. 9 of 1974, L.N. 263/1974, L.N. 264/1974, L.N. 117/1976, Act No. 11 of 1976, Act No. 8 of 1977, Act No. 12 of 1977, L.N. 86/1977, L.N. 105/1977, L.N. 16/1978, L.N. 17/1978, Act No. 8 of 1978, Act No. 13 of 1978, Act No. 10 of 1980, Act No. 14 of 1982, L.N. 82/1984, Act No. 8 of 1985, L.N. 35/1985, L.N. 252/1985, Act No. 10 of 1986, L.N. 261/1986, L.N. 75/1987, Act No. 10 of 1987, Act No. 10 of 1988, Act No. 8 of 1989, L.N. 30/1989, L.N. 152/1989, Act No. 10 of 1990, Act No. 8 of 1991, L.N. 6/1992, Act No. 9 of 1992, L.N. 12/1993, L.N. 88/1993, Act No. 4 of 1993.]

1. Short title

This Act may be cited as the Local Manufactures (Export Compensation) Act.

2. Interpretation

In this Act, unless the context otherwise requires—

"appointed dealer" means an authorized dealer appointed under section 3 to pay compensatory payments on behalf of the Commissioner;

"authorised dealer" means a person who is authorised under the Exchange Control Act (Cap. 113) to deal in foreign currency;

"Commissioner" means the person for the time being having charge of the Customs and Excise Department;

"compensatory payment" means a payment provided for by section 3;

"eligible goods" deleted by Act No. 4 of 1993, s. 34(a);

"export" means to take or cause to be taken out of Kenya by air, land or water, and includes a supply to an export processing zone;

"export processing zone" means an export processing zone designated under the Export Processing Zones Act (Cap. 517);

"Foreign Currency" means currency other than that of Kenya;

"originating in Kenya", in relation to goods, means that those goods—

- (a) have been produced wholly in Kenya; or
- (b) have been produced in Kenya and the total value of imported materials, or materials of undetermined origin, which have been used at any stage in the production of the goods does not exceed seventy percent of the ex-factory value of the goods.

[Act No. 8 of 1978, s. 11, Act No. 10 of 1986, s. 28, Act No. 10 of 1990, s. 34, Act No. 4 of 1993, s. 34(a).]

L26 - 5 [Issue 1]