SPECIAL ISSUE

Kenya Gazette Supplement No. 82

2353

1st April, 2026

(Legislative Supplement No. 50)

LEGAL NOTICE NO. 56

THE TEA ACT

(Cap. 343)

THE TEA (LEVY) REGULATIONS, 2026

ARRANGEMENT OF REGULATIONS

Regulation

THE TEA ACT

(Cap. 343)

IN EXERCISE of the powers conferred by section 53(4) of the Tea Act, the Cabinet Secretary for Agriculture and Livestock Development, makes the following Regulations—

THE TEA (LEVY) REGULATIONS, 2026

1. (1) These Regulations may be cited as the Tea (Levy) Regulations, 2026. Citation.

(2) These Regulations shall come into operation upon the expiry of thirty days from the date of publication in the *Gazette*.

2. In these Regulations, unless the context otherwise requires— Interpretation.

"auction" has the meaning assigned to it under the Act;

"auction value" means the value realized from the sale of made tea at the auction;

"Authority" means the Kenya Revenue Authority established by section 3 of the Kenya Revenue Authority Act; Cap 469.

"infrastructure" means construction and maintenance of feeder and county roads, tea buying centres and other facilities within the tea catchment areas in tea growing counties;

"levy" has the meaning assigned to it under section 2 of the Act;

"made tea" has the meaning assigned to it under section 2 of the Act;

"permit" means a permit issued in accordance with regulation 8;

"point of export" means a designated customs border point at which made tea is taken out of Kenya customs territory or to an export processing zone or special economic zone;

"point of import" means a designated customs border point at which made tea is brought into Kenya from any place out of Kenya customs territory or from an export processing zone or special economic zone;

"value added tea" means tea that has undergone improvements on made tea through packaging, blending, flavouring, tea extracts, tea aroma and branding.

3. The object of these Regulations is to provide the— Object of the Regulations.

(a) imposition and exemption of the levy;

(b) the rate of the levy;

(c) payment and collection of the levy; and

(d) utilization of the levy for infrastructure development.

PART II-IMPOSITION AND RATE OF LEVY

4. (1) Pursuant to section 53(1) of the Act, the levy shall be levied on tea exports and tea imports. Imposition of tea levy.

(2) The levy shall be payable—

(a) in the case of tea exports, at the rate of zero point eight per centum of the auction value or customs value for direct sales:

Provided that for direct sales, the tea levy payable in case of Kenya teas blended with non-Kenya teas shall be computed based on the Kenya tea portion in the blend; and

(b) in the case of tea imports, at the rate one hundred per centum of the import value on each consignment of made tea.

(3) A person who buys non-Kenyan tea from the tea auction and diverts it into Kenya shall be liable to pay the levy in the manner provided under sub regulation (2)(b).

(4) A person who imports any non-Kenyan teas from an Export Processing Zone or Special Economic Zone into Kenya shall be liable to pay the levy in the manner provided under sub regulation (2)(b).

5. Notwithstanding the provisions of regulation 4, the following shall be exempted from the levy— Exemption from levy.

(a) value added tea packed into a packet or a container holding not more than ten kilograms;

(b) tea extracts and tea aroma; and

(c) Kenya teas value added in an Export Processing Zone or Special Economic Zone for local consumption.

PART III-PAYMENT AND COLLECTION

6. The levy shall be due and payable to the Board as follows— Time of payment.

(a) at the time when the exporter is declaring the tea export with the Board; or

(b) at the time when the importer is declaring the tea import with the Board.

7. (1) The levy shall be collected by the Board. Collector of the levy.

(2) Notwithstanding sub regulation (1), the Board may designate the Kenya Revenue Authority as the authorised agent to collect the levy on its behalf.

8. (1) An exporter or importer shall declare to the Board at the time of import or export, the value of exports or imports indicating the applicable levy using forms TBK/TB/J2 or TBK/TB/L2 as set out in the Schedule. Declaration of exports or imports

(2) The Board or the Authority shall, verify the tea export or import documentation to authenticate the export or import declaration.

(3) An exporter or importer who fails to declare or who provides false information on their tea export and import consignments or on any other information required by the Board commits an offence and shall pursuant to section 71 of the Act, be liable, on conviction, to a fine not exceeding five hundred thousand shillings or a fine not exceeding twice the value of the tea or tea products or to imprisonment for a term not exceeding one year or to both.

9. (1) An exporter or importer shall pay the applicable levy and provide to the Board or the Authority proof of payment of the levy payable. Proof of payment of levy.

(2) Upon confirmation of payment of the applicable levy, the Board or the Authority shall issue the exporter or importer with a receipt.

10. (1) The Board shall, upon verification of the tea export or import documentation and payment of the applicable levy under regulation 9, issue a Tea Export or Tea Import Permit to the exporter or importer within a period not exceeding three days, in Form TBK/TB/M set out in the Schedule. Permit.

(2) The Board shall not issue the Tea Export or Tea Import permit to an exporter or importer unless the exporter or importer has paid the applicable tea levy due and complied with the provisions of the Act and these Regulations.

(3) The Board may cancel the Tea Export or Import Permit if the exporter or importer contravenes the provisions of the Act and these Regulations.

Default in payment of levy.

11. (1) Any amount of the levy which is due and remains unpaid shall be recovered by the Board as a civil debt due to the Board from the person by whom it is payable.

(2) Any levy that remains unpaid for over thirty days from the date it becomes due shall attract an interest at the prevailing rate issued by the Central Bank, from the time the levy becomes due, until the same is fully paid.

Remittance of levy by agent.

12. Where the tea levy is paid to the Authority, the Authority shall remit the amount to the Board not later than the thirtieth day of the following month.

PART IV -MISCELLANEOUS PROVISIONS

Utilization of the levy.

13. (1) The Board shall disburse the levy for infrastructure development directly to the tea growing county government as conditional grants based on tea production.

(2) The levy disbursed to the county governments under sub regulation (1) shall be applied for infrastructure development within the tea catchment areas in the respective tea growing county.

(3) The county government shall, consultation with the tea stakeholders in the respective county, identify and prioritise the key tea industry infrastructure on which the infrastructure levy shall be utilized.

Offence.

14. An exporter or importer who fails to pay the applicable levy on a tea exports or imports commits an offence and shall pursuant to section 71 of the Act, be liable, on conviction, to a fine not exceeding five hundred thousand shillings or a fine not exceeding twice the value of the tea or tea products or, to imprisonment for a term not exceeding one year, or to both.

SCHEDULE

FORMS

FORM TBK\TB\J2 *(r.8(1)*

THE TEA ACT

(Cap. 343*)*

TEA EXPORT DECLARATION

(CONFIDENTIAL)

1. Name of exporter..

2. Address..

3. Telephone No..

4. Email Address...

5. Registration certificate number...

6. Details of consignment (bulk teas)

Factory Marks	Country of Origin	Invoice No.	Grade	No. of Packages	Net Weight (Kg)	Custom Value of Consignment (USD)	Auction Value of Consignment (USD)	Tea Levy applicable (USD)

(If spaces not adequate provide attachment and if tea is blended, please attach blending sheet)

7. Details of consignment (value added teas)

(Teas packed for retail in not more than 10 Kgs in the form of tea bags, tea packets, instant and ready to drink tea containers).

Brand Name	Factory Mark	Country of Origin	Form of packaging	Invoice No.	No. of Packages	Net Weight (Kg)	Unit Price	Value of Consignment (USD)

(If spaces not adequate provide attachment and if tea is blended, please attach blending sheet)

8. Summary of the consignment

Type of consignment	Net Weight		Value of Consignment	
	(Kg)	%	(USD)	%
Bulk				
Value added teas				
Total				

Full name and address of buyer/consignee....................................

....

Name and address of Warehouse where tea can be inspected..............

....

Tea Short Shipment (if any):

Factory Marks.	Invoice No.	Grade	No of Packages	Net Weight (Kg)

If space provided is not adequate provide an attachment

Note:

Every exporter shall attach certified copies of the following documents for verification—

(a) Sale contract showing (contract number, contract date);

(b) Commercial invoice showing (unit price USD, terms of payment, port and Country of destination);

(c) Brokers invoice (for auction teas);

(d) Purchases tax invoice from producer or buyer (for direct sales);

(e) Blending sheet (where applicable);

(f) Custom entry form; and

(g) payment advise/slip for tea levy.

I/we hereby certify that the information provided in this form is complete, true and correct.

....

Name of Officer ....Authorized signature and Stamp of Exporter

Date:...

FOR OFFICIAL USE
Authenticated by Officer's Name .... Signature .... Date..
Payment Verified by Officer's Name .... Signature and Official Stamp.. Date...

Approved by Officer's Name .... Signature and Official Stamp... Date..

Terms and Conditions

1. A tea exporter shall declare the tea export using form TBK\TB\ J2 in the Tea Board of Kenya Management Information System.
2. A tea exporter shall upload relevant documents for verification in the Tea Board of Kenya Management Information System.
3. The tea levy on exports shall be payable at the rate of zero point eight per centum (0.8%) of the auction value for teas sold through the auction or customs value for direct sale overseas.
4. Any tea levy which remains unpaid for more than thirty days shall be recovered by the Board as a civil debt due to it from the person by whom it is payable.
5. A tea exporter or importer who fails to pay the applicable levy on a tea exports or imports commits an offence and shall on conviction be liable to the penalty prescribed under section 71 of the Act.

FORM TBK\TB\L2 *(r.8(1)*

THE TEA ACT

(Cap. 343)

TEA IMPORT DECLARATION

(CONFIDENTIAL)

1. Name of importer ……………………………………………………………………

2. Registration certificate number ……………………………………………………..

3. Address……………………………………………………………………………

4. Telephone number …………………………………………………………………

5. Email address...……………………………………………………………………

6. Details of consignment (bulk teas)

Country of Origin	Invoice No.	Grade	Net weight (Kg)	Unit Price (USD)	Customs Value of Consignment (USD)	Auction Value of Consignment (USD)	Tea Levy applicable (USD)
TOTAL							

(If space is not adequate provide additional attachment and if tea is blended, please attach blending sheet)

7. If imported tea packets or value-added form, details of shipment

Country of Origin	Invoice No.	Type	Net weight (Kg)	Unit Price (USD)	Customs Value of Consignment (USD)	Tea Levy applicable (USD)
TOTAL						

(If space is not adequate provide additional attachment and if tea is blended, please attach blending sheet)

8. Full name and address of Seller/Consigner: ....

....

9. Name and physical address of Warehouse where tea will be stored..

10. Indicate Tea short shipment (if any):

Country of Origin	Invoice No.	Grade	Net weight (Kg)	Unit price (USD)	Customs Value of consignment (USD)	Auction Value of Consignment (USD)
TOTAL						

(If space provided is not adequate provide an attachment)

Note:

Every Importer shall attach certified copies of the following documents for verification—

(a) Sale contract;

(b) Phytosanitary Certificate;

(c) Certificate of Origin;

(d) Certificate of analysis and pesticide residues;

(e) Customs entry form;

(f) Pre-import approval Order; and

(g) Payment advise/slip for tea levy.

I/we hereby certify that the information provided in this form is complete, true and correct.

....

Name of Officer ....Authorized signature and Stamp of Exporter Date:...

FOR OFFICIAL USE

Authenticated by
Officer's Name ....
Signature ....
Date...

Payment Verified by
Officer's Name ....
Signature and Official Stamp...
Date..

Approved by
Officer's Name ....
Signature and Official Stamp..
Date...

Terms and conditions

1. A tea importer shall comply with Kenya Revenue Authority rules and regulations on bonded and transit goods.
2. A tea importer who diverts tea into the local market shall produce evidence of duty and value added tax payment to the Kenya Revenue Authority.
3. A tea importer shall pay tea levy at the rate of one hundred per centum (100%) of the value of the imported teas.
4. A tea importer shall pay tea levy at the rate of one hundred per centum (100%) of the import value for any non-Kenyan teas imported from the Export Processing Zone or Special Economic Zone into Kenya for local consumption.
5. A tea importer shall prior to importation of tea into Kenya obtain a pre-import approval from the Board.

6. A tea importer shall declare the tea import using form TBK\TB\L2 in the Tea Board of Kenya Management Information System.

7. A tea importer shall upload relevant documents for verification in the Tea Board of Kenya Management Information System.

8. A tea importer shall comply with the provisions of Section 31 of the Tea Act on tea imports.

9. Any tea levy which remains unpaid for more than thirty days shall be recovered by the Board as a civil debt due to it from the person by whom it is payable.

10. A tea importer who fails to pay the applicable levy on a tea import commits an offence and shall on conviction be liable to the penalty prescribed under section 71 of the Act.

FORM TBK/TB/M *(r.10(1)*

THE TEA ACT

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PERMIT

TEA EXPORT/IMPORT PERMIT

Name of Exporter/Importer...

Postal Address..

Contact Person and Designation ....

Telephone/Mobile No...

E-mail Address...

Tea Export/Import Registration No. ....

Issue Date ....

Customs Entry No and Date..

Net Weight (Kgs made tea) ....

Physical location of consignment ....

Signature of Exporter/Importer or Authorized Agent...

Date:...

FOR OFFICIAL USE ONLY

Name .... Signature ....

Date ....

For and on behalf of Tea Board of Kenya

Made on 24th March, 2026.

MUTAHI KAGWE,
Cabinet Secretary for Agriculture and Livestock Development.

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