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SUGAR DEVELOPMENT LEVY ORDER 2025
GAZETTE SUPPLIMENT 30TH JUNE 2025

SPECIAL ISSUE

Kenya Gazette Supplement No. 105

1141

30th June, 2025

(Legislative Supplement No. 55)

LEGAL NOTICE NO. 113

THE SUGAR ACT

(No. 11 of 2024)

IN EXERCISE of the powers conferred by section 40 of the Sugar Act, 2024, the Cabinet Secretary for Agriculture and Livestock Development, in consultation with the Kenya Sugar Board, makes the following order—

THE SUGAR (SUGAR DEVELOPMENT LEVY) ORDER, 2025

- | | |
|---|------------------------------------|
| 1. This Order may be cited as the Sugar (Sugar Development Levy) Order, 2025. | Citation. |
| 2. In this Order, unless the context requires otherwise—
“Act” means the Sugar Act, 2024;
“domestic sugar” means sugar manufactured in Kenya by a miller;
“ex-factory price” means the price of domestic sugar before any levy or tax is paid for the sugar; and
“Levy” means the Sugar Development Levy imposed under paragraph 3. | Interpretation.
No. 11 of 2024. |
| 3. There is hereby imposed a levy known as the Sugar Development Levy. | Imposition of Levy. |
| 4. (1) In relation to domestic sugar, the Levy shall be payable at the rate of four per cent of the ex-factory price.

(2) In relation to imported sugar, the Levy shall be payable at the rate of four per cent of cost, insurance and freight value of each consignment of imported sugar. | Rate of the Levy |
| 5. (1) The Levy charged at the rate specified under paragraph 4(1) shall be payable by the tenth day of the month immediately following the month when the domestic sugar is manufactured.

(2) The Levy charged at the rate specified under paragraph 4(2) shall be payable by the tenth day of the month immediately following the month when the sugar was imported. | Due date for payment of Levy. |
| 6. (1) The Levy charged at the rate specified under paragraph 4(1) shall be payable by every miller.

(2) The Levy charged at the rate specified under paragraph 4(2) shall be payable by every person who imports sugar. | Obligation to pay the Levy. |

Made on the 26th June, 2025.

MUTAHI KAGWE,
Cabinet Secretary for Agriculture and Livestock Development.