JULY 2023

Tax Alert

East African Community Gazette Notice

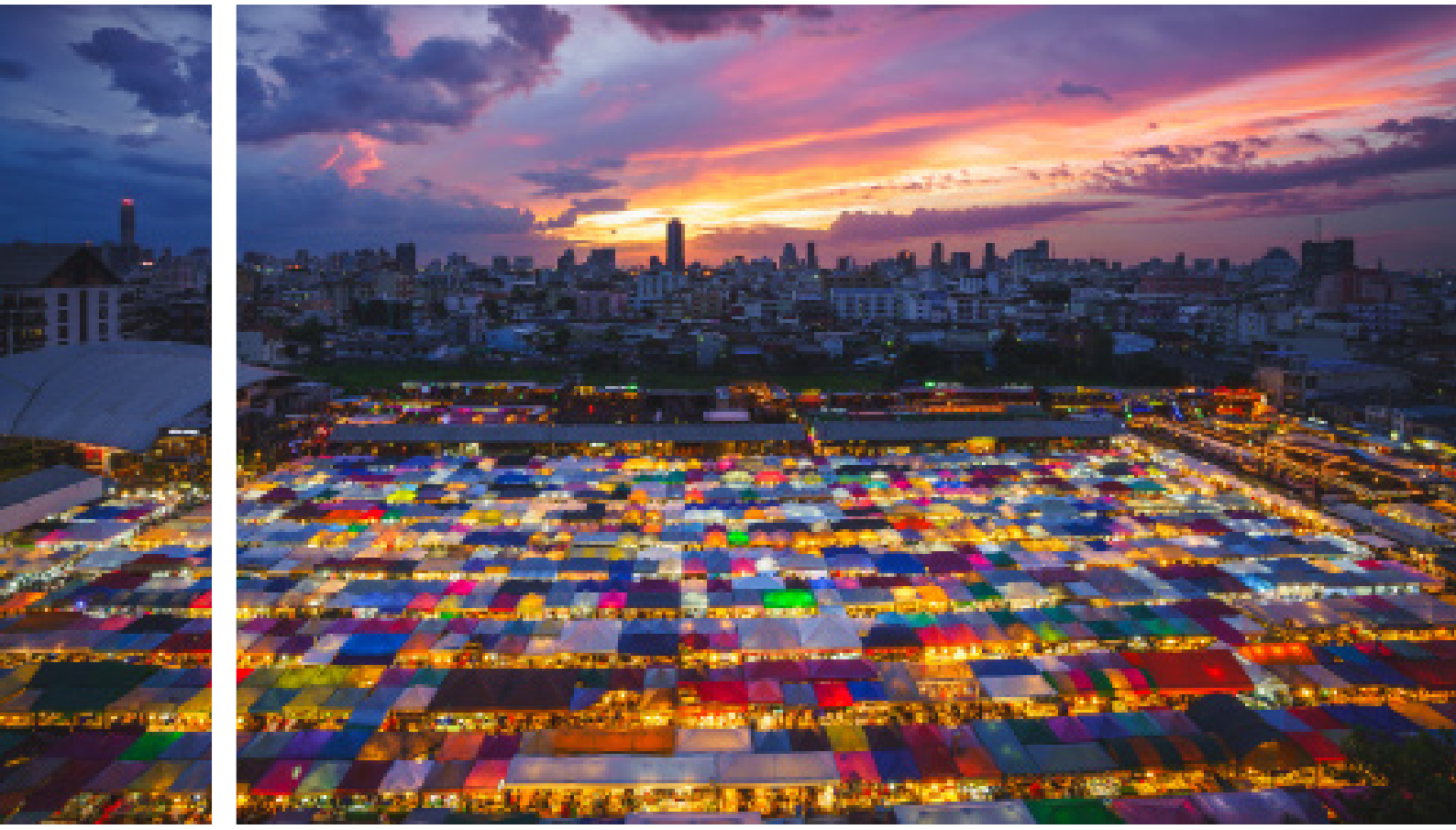
Introduction

On 30 June 2023, the East African Community ("EAC") Secretariat published the EAC Gazette Notice No. 11 of 2023 ("the Gazette"). The Gazette highlights changes effected by the Council of Ministers ("the Council") to the East African Community Customs Management Act, 2004 ("EACCMA") and the East African Community Common External Tariff, 2022 ("EAC CET") with effect from 1 July 2023.

Among the amendments that have been made to the EAC CET are increases in the duty rates of various articles including all items under Chapter 3 (Fish and crustaceans, molluscs, and other aquatic invertebrates), some live animals, and items such as footwear and coffins which will attract a duty rate of 35%, up from 25%.

In our view, the addition of more items to the 4th band of the EAC CET represents the Partners State's efforts to enhance revenue collection and protect local industries. Some of the subheadings within the EAC CET have been split to enable a more accurate classification of imported goods. The items affected include industrial sugar, salt and certain items of paper and paperboard, among others.

We set out below key changes affecting Kenya, other Partner States and the EAC region as a whole:



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Stays of application of the EAC CET rates specific to Kenya

The Council approved various stays of application of the EAC CET duty rates on certain items for the next one year. Some of the affected sectors, e.g., metal and allied, textile, shoe, diaper and furniture manufacturers will continue to enjoy protection from competition occasioned by foreign imports. Imported furniture, for instance, will now be subject to import duty at the rate of 45% instead of the usual 35%. Kenya has also sought a stay of the EAC CET rate applicable (25%) on certain motor vehicles of tariff headings 8702, 8703 and 8704 which will now be subject to duty at a rate of 35%.

In our view, this is a decision driven by the need to raise additional revenue for the Government. Other revenue-raising measures include the application of higher duty rates on television sets, margarine, safety matches, cereals etc.

Having said that, we note that the country has also been granted stay to apply lower duty rates on rice products and refined cooking oil. We highlight the changes in the table below:

Description	**Decision**	
Decrease in duty	**EAC CET rate**	**The applicable rate for 1 year**
Worn items of clothing of HS code 6309.00.10.	35% or USD 0.40/kg	35% or USD 0.20/Kg
Rice in the husk (1006.10.00), husked (brown) rice (1006.20.00), semi-milled or wholly milled rice (1006.30.00), and broken rice (1006.40.00).	75% or USD 345/MT	35% or USD 200/MT
Refined soya bean oil, RBD palm olein other palm oil, refined sunflower oil and refined corn oil of HS codes 1507.90.00, 1511.90.30, 1511.90.90, 1512.19.00 and 1515.29.00	35%	25% or USD 500/MT
Unprinted plates, sheets, film, foil and strip, of plastics of HS code 3921.90.10.	25%	10%
Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included – Other of HS code 7319.90.00	25%	0%
Hand saws of HS code 8202.10.00	10%	0%
Chain saw blades of HS code 8202.40.00	10%	0%
Hammers and sledgehammers of HS code 8205.20.00	10%	0%
Planes, chisels, gouges and similar cutting tools for working wood of HS code 8205.30.00.	10%	0%



Description	Decision	
Increase in duty	**EAC CET rate**	**The applicable rate for 1 year**
Numerous articles of textile and textile articles (Chapter 50 to 60) as listed in Legal Notice ("LN") No. EAC/132/2023.	Ranging between 0%, 10% & 25%	25% or USD 0.75/kg
Mobile phones of tariff classification of 8517.13.00 and 8517.14.00.	0%	25%
Road tractors for semi-trailers of HS codes 8701.21.90, 8701.22.90, 8701.23.90, 8701.24.90, and 8701.29.90.	10%	25%
Trailers and semi-trailers of HS codes 8716.31.90, 8716.39.90, and 8716.40.90.	10%	35%
Other beans (2005.59.00)	35%	35% or USD 400/MT
Sweet corn (Zea mays var. saccharata) (2005.80.00).	35%	35% or USD 250/MT
Tomatoes, whole or in pieces of tariff no. 2002.10.00.	35%	35% or USD 250/MT
Other tomatoes of HS code 2002.90.00.	35%	35% or USD 400/MT
Peas (Pisum sativum) (2005.40.00).	35%	35% or USD 250/MT
Tiles of tariff codes 6802.10.00, 6802.21.00, 6802.23.00, 6802.29.00 6802.91.00, 6802.92.00, 6802.93.00 and 6802.99.00.	25%	35%
Television sets (8528.72.90).	25%	35%
Other organic surface-active agents of tariff classification 3402.49.00.	25%	35% or USD 500/MT
Wire of iron or non-alloy steel plated or coated with zinc of HS. code 7217.20.00.	25%	35% or USD 300/MT
Containers for compressed or liquefied gas, of iron or steel of tariff no. 7311.00.00.	0%	35%
Sweet biscuits of HS code 1905.31.00.	35%	35% or USD 525/MT
Tomato sauce of HS code 2103.20.00.	35%	35% or USD 350/MT
Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour & meal & prepared mustard of tariff no. 2103.90.00.	35%	35% or USD 500/MT
Malt extract of HS code 1901.90.10.	10%	25% or USD 250/MT
Other food preparations of flour, groats, meal, starch of HS code 1901.90.90.	25%	25% or USD 250/MT
Prepared foods obtained by the swelling or roasting of cereals or cereal products of HS code 1904.10.00 and others of HS code 1904.90.00.	25%	35%
Lubricants in liquid form of tariff codes 2710.19.51 and lubricating greases of HS code 2710.19.52.	25%	35%
Coated electrodes of base metal, for electric arc-welding (8311.10.00)	25%	35% or USD 350/MT
Safety matches (3605.00.00).	25%	25% or USD 1.35/Kg
Other - Aluminium containers (7612.90.90)	25%	35% or USD 1000/ MT
Other fluting paper (4805.19.00).	10%	35%
Iron and steel reinforcement bars and hollow profiles of tariff codes 7214.10.00, 7214.30.00, 7214.91.00, 7214.99.00, 7215.10.00, 7215.50.00 and 7215.90.00.	35%	35% or USD 300/MT
RBD Palm Stearin (1511.90.40).	10%	25% or USD 500/MT

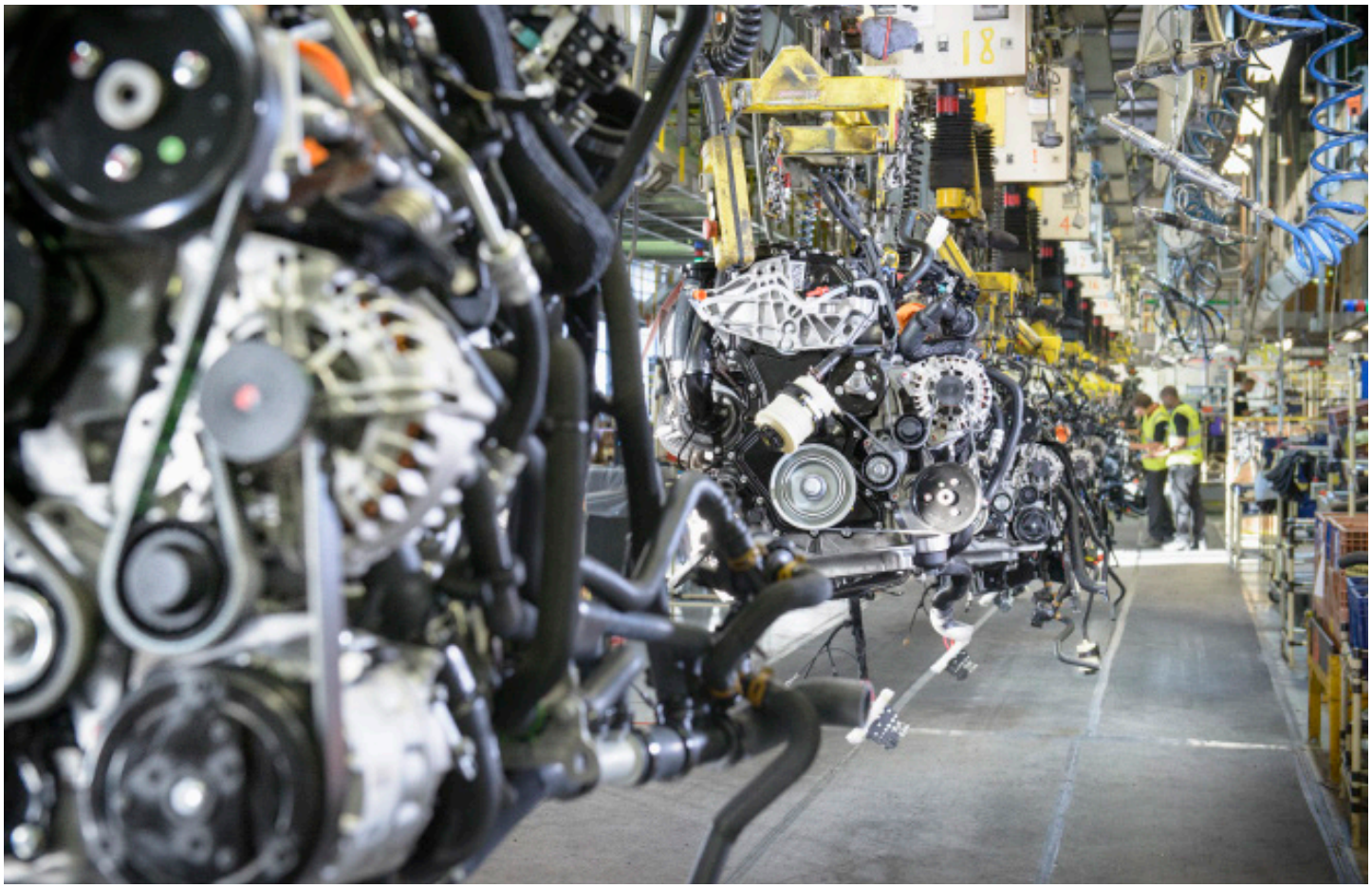
Description	Decision		
Increase in duty	**EAC CET rate**		**The applicable rate for 1 year**
Baby diapers (9619.00.90).	25%		35%
Nails, tacks, and drawing pins, corrugated nails staple other than those of heading 83.05 and similar articles of iron or steel, whether or not with heads of other materials (7317.00.00).	25%		35% or USD 350/MT
Margarine and edible mixtures of HS. code 1517.90.00.	35%		35% or USD 500/MT
Styrene acrylic (3903.20.00).	0%		10%
Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances of tariff codes 4411.12.00, 4411.13.00, 4411.14.00, 4411.92.00, 4411.93.00 and 4411.94.00.	25%		35% or USD 140/MT
Plywood, veneered panels and similar laminated wood of tariff codes 4412.10.00, 4412.31.00, 4412.33.00, 4412.34.00, 4412.39.00, 4412.41.00, 4412.42.00 and 4412.49.00.	25%		35% or USD 200/M^3
Blockboard, laminboard, batten board and other items of tariff codes 4412.51.00, 4412.52.00, 4412.59.00, 4412.91.00, 4412.92.00 and 4412.99.00.	25%		35% or USD 200/M^3
Unbleached Kraft liner of HS code 4804.11.00 and unbleached sack kraft paper of tariff no. 4804.21.00.	25%		35%
Articles of apparel and clothing accessories of Chapter 61 and 62 excluding the sensitive items at 50% rate, i.e., 6211.42.10, 6211.43.10 and 6211.49.10.	25%		35%
Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated of tariff codes 7209.16.00, 7209.17.00, 7209.18.00, 7209.26.00, 7209.27.00, 7209.28.00 and 7209.90.00.	10%		35% or USD 150/MT
Flat-rolled products of iron or non-alloy steel- electrolytically plated or coated with zinc / aluminium (metal coating) (7210.30.00).	25%		35% or USD 275/MT
Corrugated (metal coated – corrugated, cut, profiled sheets) and other - (Coils (G.I)) of HS. code 7210.49.00.	25% or USD 200/ MT	35% or USD 300/ MT	35% or USD 300/MT
Corrugated (metal coated – corrugated, cut, profiled sheets) and other - (Coils (G.I)) of HS. codes 7210.41.00	35%	35% or USD 300/ MT	35% or USD 300/MT
Articles plated or coated with aluminium-zinc alloys (7210.61.00).	25% or USD 200/ MT	35% or USD 300/ MT	35% or USD 300/MT
Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated of tariff codes 7210.69.00, 7210.70.00 and 7210.90.00.	25% or USD 200/MT		35% or USD 300/MT
Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, of tariff number 7211.23.00.	10%		10% or USD 150/MT
Other flat-rolled products of iron or non-alloy steel of HS. code 7211.29.00.	25%		25% or USD 250/MT
Other flat-rolled products of iron or non-alloy steel of tariff number 7211.90.00.	10%		10% or USD 150/MT
Electrolytically plated or coated with zinc (7212.20.00).	10%		35% or USD 275/MT
Items otherwise plated or coated with zinc (7212.30.00).	25% or USD 200/MT		35% or USD 275/MT
Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, painted, varnished or coated with plastics (7212.40.00) and otherwise plated or coated (7212.50.00).	35%		35% or USD 350/MT
Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad (7212.60.00).	10%		35% or USD 350/MT



Description	Decision	
Increase in duty	**EAC CET rate**	**The applicable rate for 1 year**
Angles, shapes and sections of iron or non-alloy steel of tariff classification 7216.31.10, 7216.32.10, 7216.33.10 and 7216.40.10.	0%	35% or USD 350/MT
Other stainless steel items of tariff classification 7222.11.00, 7222.19.00, 7222.20.00, 7222.30.00 and 7222.40.00.	10%	35% or USD 300/MT
Wire of iron or non-alloy steel - of tariff classification 7217.10.00	25%	35% or USD 300/MT
Flat-rolled products of other alloy steel: other items not further worked than cold-rolled (cold-reduced) of HS. code 7225.50.00.	10%	10% or USD 150/MT
Electrolytically plated or coated with zinc and otherwise plated or coated with zinc of tariff numbers 7225.91.00 and 7225.92.00.	10%	35% or USD 300/MT
Flat-rolled products of other alloy steel: items of tariff no. 7225.99.00.	10%	35% or USD 300/MT
Flat-rolled products of other alloy steel of tariff no. 7226.92.00.	10%	10% or USD 150/MT
Flat-rolled products of other alloy steel of tariff no. 7226.99.00.	10%	35% or USD 350/MT
Other articles, welded, of circular cross section, of iron or non-alloy steel of tariff no. 7306.30.00.	25%	35% or USD 350/MT
Items of iron and steel (other, welded, of circular cross section of stainless steel) of tariff no. 7306.40.00.	25%	35% or USD 350/MT
Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel of tariff classification 7306.50.00, 7306.61.00, 7306.69.00 and 7306.90.00.	25%	35% or USD 350/MT
Wire of iron or non-alloy steel of a kind used in the manufacture of tyres of tariff classification 7217.30.10.	25%	35% or USD 300/MT
Bridges and bridge sections, towers and lattice masts, doors, windows and their frames and thresholds for doors, equipment for scaffolding, shuttering, propping or pit propping, road guard rails and other structural steelworks of heading 7308.	10%, 25% & 35%	35% or USD 350/MT
Coach screws, other wood screws, screw hooks and screw rings, self-tapping screws, and other items of HS codes 7318.11.00, 7318.12.00, 7318.13.00, 7318.14.00, 7318.16.00, 7318.19.00, 7318.23.00 and 7318.29.00.	10%	35% or USD 350/MT
Other screws and bolts, whether or not with their nuts or washers (7318.15.00).	25%	35% or USD 350 /MT

Description	Decision	
Increase in duty	**EAC CET rate**	**The applicable rate for 1 year**
Leaf-springs and leaves thereof (7320.10.00).	35%	35% or USD 350/MT
Stove, range, grates, cookers (including those with subsidiary boilers for central heating) and other items of HS codes 7321.19.00 and 7321.89.00.	10%	35%
Iron or steel wool; pot scourers and other items of HS codes 7323.10.10 and 7323.10.90.	25%	35% or USD 350/MT
Other articles of iron or steel (7326.90.90).	25%	35% or USD 300/MT
Filing cabinets (8304.00.00).	25%	35% or USD 350/MT
Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter of HS codes 2007.10.00, 2007.91.00 and 2007.99.00.	35%	35% or USD 250/MT
Prefabricated buildings and others of HS codes 9406.10.90, 9406.20.90 and 9406.90.90.	25%	35% or USD 350/MT
Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics of HS codes 6907.21.00, 6907.22.00, 6907.23.00, 6907.30.00 and 6907.40.00.	35%	35% or USD 3/SQM
Travel goods (i.e., trunks, suitcases, sports bags (4202.11.00), and other similar items of HS codes 4202.12.00, 4202.19.00, 4202.21.00, 4202.22.00, 4202.29.00, 4202.31.00, 4202.32.00, 4202.39.00, 4202.91.00, 4202.92.00 and 4202.99.00.	25%	35%
Items of heading 8544 excluding cables of tariff 8544.70.00. Other switches for a volt not exceeding 1,000 volts (8536.50.00).	25%	35%
Other switches for a volt not exceeding 1,000 volts (8536.50.00).	10%	35%
Lead-acid, of a kind used for starting piston engines and other lead-acid accumulators of tariffs 8507.10.00 and 8507.20.00.	25%	35%
Milk cans - of a capacity of 50l or more (7310.10.00).	25%	35% or USD 300/MT
Table, kitchen or other household articles and parts thereof (7615.10.10).	25%	35% or USD 1500/MT
Aluminium coils, and other items of HS codes 7606.11.00, and 7606.91.00.	10%	35% or USD 1000/MT
Aluminium coils, and other items of HS codes 7606.12.00.	25%	35% or USD 1000/MT
Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel (7313.00.00).	35%	35% or USD 375/MT
Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel - plated or coated with zinc (7314.31.00).	25%	35% or USD 375/MT
Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel of tariff no. 7221.00.00.	10%	35% or USD 300/MT
Rods, bars, profiles of others (7407.29.00).	10%	25%
Linear alkyl benzene sulphonic acid and their salts of HS code 3402.31.00.	10%	25%
Other unbleached kraft paper and paperboard weighing 150g/m2 or less of HS code 4804.31.00 and testliner of HS code 4805.24.00 and 4805.25.00.	25%	35%

Description	Decision	
Increase in duty	**EAC CET rate**	**The applicable rate for 1 year**
Paper and paper products of HS codes: 4804.19.00, 4805.12.00, 4805.11.00, 4804.29.00, 4804.52.00, 4804.49.00, 4804.42.00, and 4804.39.00.	10%	35%
Other flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated of HS code 7211.19.00.	10%	25% or USD 300/MT
Other bars and rods of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling of HS code 7214.20.00.	35%	35% or USD 300/MT
Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated not in coils, not further worked than hot-rolled, with patterns in relief of HS code 7208.40.00.	0%	10%
Articles of plastics of HS codes: 3924.10.00, 3924.90.00, and 3923.90.90	25%	35%
Steel products of HS codes: 7207.11.00, 7207.12.00, 7207.19.00, and 7207.20.00.	0%	10%
Steel products of HS codes: 7305.31.00, 7305.39.00, 7305.90.00.	10%	35% or USD 350/MT
All motor vehicles of tariff headings 8702, 8703 and 8704 which currently attract duty at the rate of 25%.	25%	35%
Furniture of HS codes: 9403.10.00, 9403.20.00, 9403.30.00, 9403.40.00, 9403.50.00, 9403.60.00, and 9403.70.00.	35%	45%



Amendments to the EAC CET

In addition to the stays in the application of the EAC duty rates, the Council approved certain increases in rates in the EAC CET as follows:

HS code (Chapter/ subheading)	Description	Previous rate	Current rate
Chapter 3	Fish and crustaceans, molluscs, and other aquatic invertebrates	25%	35%
0102.29.00 0102.39.00 0102.90.90	Live bovine animals	25%	35%
0103.91.00 0103.92.00	Live swine weighing less than 50kg Live swine 50kg or more	25%	35%
0104.10.90 0104.20.90	Live sheep and goats other than the pure-bred breeding animals.	25%	35%
0407.21.00	Birds' eggs, in shell, fresh, preserved or cooked of fowls of the species Gallus domesticus	25%	35%
0409.00.00	Natural honey	25%	35%
0714.10.00	Manioc (cassava)	25%	35%
4421.20.00	Coffins	25%	35%
6402.19.00 6403.19.00 6403.51.00 6404.19.00 6404.20.00 6405.20.00 6405.90.00	Footwear	25%	35%
7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	25%	35%
0802.11.00	Almonds in shell	25%	35%
0802.22.00	Hazelnuts or filberts (Corylus spp.) shelled	25%	35%
0802.61.00	Macadamia nuts in shell	25%	35%
2001.10.00	Cucumbers and gherkins	25%	35%



The Council has further split some HS codes within the EAC CET for more clarity, for instance, tariff heading 1701 will cater for various industrial sugars, i.e., 1701.99.10 (white refined sugar for industrial use), 1701.99.20 (other sugar for industrial use) and 1701.99.10 (white refined sugar for industrial use). All the sugar will retain a duty rate of 100% or USD 460/MT.

Furthermore, a separately issued LN No. EAC/1/2023 has amended the structure of the EAC CET to include additional tariff splits and increases in duty rates as laid out in the tables below:

Deleted HS code	Updated HS code and description	Rates applicable
4821.10.10 4821.10.90	4821.10.00 – Printed 4821.90.00 – Other	35% 10%
4804.19.10 4804.19.90	4804.11.00 -- Unbleached 4804.19.00 -- Other 4804.21.00 – Unbleached	25% 10% 25%
4811.59.10 4811.59.90	4811.51.00 -- Bleached, weighing more than 150g/m2 4811.59.00 -- Other - Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol: 4811.60.10 --- Unprinted	10% 10% 0%
Split HS code	**Updated HS code and description**	**Rates applicable**
25.01	Salt and pure sodium chloride; seawater 2501.00.10 --- Raw Salt 2501.00.20 --- Sea water 2501.00.90 --- Other	 25% 25% 35%
21.06	2106.90.10 --- Specially prepared for infants and young children 2106.90.20 --- Preparations of a kind used in manufacturing of beverages and food 2106.90.30 --- Food supplements 2106.90.40 --- Mineral premix used in fortification 2106.90.90 --- Other	25% 10% 0% 0% 25%

HS code (Chapter/ subheading)	Description	Previous rate	Current rate
8506.90.00 8507.90.00	Parts of primary cells and primary batteries. Parts of electric accumulators, including separators therefor, whether or not rectangular (including square).	0%	10%
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	10%	25%
2106.90.10	Sauces and preparations specifically prepared for infants and young children	10%	25%
7217.10.00 7217.20.00 7217.30.10 7217.30.90 7217.90.00	Wire of iron or non-alloy steel.	10% 10% 0% 10% 10%	25%



Duty remission approvals for Kenya

In exercise of the powers conferred under Section 140 of the EACCMA, the Council has approved remission of duty on the following raw materials and industrial inputs for a period of one year:

#	Item description	Applicable duty rates under remission
1.	Inputs for the assembly/manufacture of mobile phones	0%
2.	Listed raw materials for the manufacture of footwear/shoes as specified in LN No. EAC/144/2023.	0% & 10%
3.	Listed raw materials for the manufacture of garments and other textile-made-up products as specified in LN No. EAC/143/2023.	0% & 10%
4.	Hard and other wheat of tariff no. 1001.90.10 & 1001.99.90	10%
5.	Inputs used in the manufacture of coated roofing tiles: Geobitec stone chips (2517.49.00), alu-zinc coated steel coils (7210.61.00), and acrylic copolymers (3906.90.00).	0%
6.	Inputs and raw materials for use in the manufacture of energy saving stoves of HS codes: 4821.90.00, 3917.39.00, 6806.10.00, 7210.61.00, 7219.34.00, 7220.12.00, 7223.00.00, 7306.30.00, 7318.23.00, 3907.99.00, 7318.22.00, 4016.99.00, 4819.10.00, 7209.27.00, 7217.10.00, 7306.40.00, and 7321.90.00.	0%
7.	Inputs for the manufacture of wiring harnesses for vehicles and motorcycles of HS codes: 8538.90.00, 4016.99.00, 8205.59.00, 8536.10.00, 8536.69.00, 8536.90.00, 8547.20.00, 3926.90.90, 3917.32.00, and 8544.30.00	0%
8.	Inputs for the manufacture of radiators: copper/brass foils in coils, copper strips in coils, copper foils in coils, copper foils in coils, brass radiator foils in coils, brass radiator strip in coils, tin ingots 100%, radsol bake flux, and radiator flux (7409.11.00, 7409.19.00, 7410.11.00, 7410.12.00, 7409.21.00, 8001.10.00, 3810.90.00).	0%
9.	Inputs and raw materials for manufacturers of leather and footwear (3909.50.00).	0%
10.	Sugar of HS codes 1701.99.10 and 1701.99.20	10%
11.	Originating goods manufactured using sugar of HS code 1701.99.10 or 1701.99.20. above, will be accorded preferential tariff treatment when transferred to Uganda.	0%
12.	Inputs for the manufacture of animal feeds	0%

Changes affecting the other EAC Partner States

The EAC member states remain keen on boosting manufacturing, textiles, footwear, and the telecommunication sectors in their jurisdictions, for another year, as follows:

- Manufacturers in Uganda and Rwanda will enjoy duty remission of between 0% to 10% on the importation of raw materials and industrial inputs for the manufacture of furniture and textiles.
- The Council has approved duty remission between 0% and 10% for Burundi, Rwanda, Tanzania and Uganda on raw materials and inputs for the manufacture of garments and made-up products.
- The Council has approved a stay of the EAC CET rates in favour of a duty rate of 0% on various telecommunication equipment imported for use by the telecommunication sector in Rwanda.
- Burundi has also been granted remission at rates between 0% and 10% on various raw materials and inputs imported into the country.

Additionally, the Council has granted a stay of application on goods imported for implementation of projects under a special operating framework arrangement with the Government for Uganda, Burundi, and Rwanda. Such imports will attract duty at the rate of 0%.

Changes affecting the EAC as a whole

Preferential tariff treatment under COMESA and SADC

The Council has granted the Republics of Burundi, Rwanda, Uganda, and Kenya a stay of application of the EAC CET 2022 on originating goods imported from the Common Market for Eastern and Southern Africa ("COMESA") from 1 July 2023 up to 30 June 2024.

It has also granted the United Republic of Tanzania a stay of application of the EAC CET on originating goods imported from the Southern African Development Community ("SADC") from 1 July 2023 up to 30 June 2024.

Amendment of the Fifth Schedule of the Act – The exemptions regime

The Council has amended the Fifth Schedule of the EACCMA in accordance with powers granted it under section 114(3), specifically paragraph 27 of Part B to amend the exemption of "plastic bag biogas digesters" to now read "biogas digesters".

Revocation of legal notice No. EAC/86/2019

LN no. EAC/86/2019 of 30 June 2019 provided for the remission of duty on various "raw materials and inputs for the manufacture of footwear (shoes)". The Council has revoked LN no. EAC/86/2019 effective from 30 June 2023.

Conclusion

We hope you will find the highlights in this alert useful. Kindly reach out to any of our experts listed herein for advice regarding how the Gazette may impact your specific business affairs.





Contacts



For further information on the East African Community Gazette Notice please contact any of the people below or your usual PwC contact.

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