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03/08/20

HARAMBEE

MINISTRY OF PETROLEUM AND MINING
STATE DEPARTMENT FOR PETROLEUM

Telegrams: "MINPOWER"Nairobi
Telephone: +254-20-3310112
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OFFICE OF THE PRINCIPAL SECRETARY
NYAYO HOUSE
P. O. Box 30582-00100
NAIROBI

RNK
Please deal
Register and table
5/8/2020

Ref. No. **MOPM/P/21/2**

Date: **14th July 2020**

Clerk of the National Assembly
National Assembly
Clerk's Chambers
NAIROBI

Attn: The Committee on Delegated Legislation

THE PETROLEUM DEVELOPMENT LEVY ORDER, 2020

Reference is made to the above subject matter.

Pursuant to the Petroleum Development Fund Act, 1991, the Cabinet Secretary published the **Petroleum Development Levy Order, 2020** LEGAL NOTICE No. 124 on 10 July 2020, revoking the Petroleum Development Order, 1992.

The regulatory objective and justification of the Levy Order is to provide sufficient funds for the development of the petroleum sector including the stabilization of petroleum pump prices in instances of spikes occasioned by high landed costs above a threshold to be determined by the Energy and Petroleum Regulatory Authority (EPRA). The Levy Order will ensure growth of the Petroleum Development Fund thereby enabling achievement of the following:

i. Creation of a stabilization mechanism for petroleum pump prices to cushion consumers from spikes in the landed costs; and
ii. Enhancement of capacity building in the petroleum supply chain thereby creating stability in supply.

The public is expected to benefit in the following ways;

i. Stability in petroleum prices in instances of spiked landed costs will boost affordability of goods and services by consumers; and
ii. Enhanced capacity building and development of the petroleum industry which will enhance better planning and improve efficiency in supply.

The purpose of this letter is to submit the Levy Order in compliance with the Statutory Instruments Act, 2013 and the Standing Orders. The following documents are attached herewith:

i. Petroleum Development Fund Act, 1991;
ii. LEGAL NOTICE No. 124 of 10 July 2020 Petroleum Development Levy Order, 2020;
iii. Regulatory Impact Statement; and
iv. Petroleum Development Order, 1992.

Andrew N. Kamau, CBS
PRINCIPAL SECRETARY

Copy to: **Hon. John K. Munyes, EGH**
Cabinet Secretary
Ministry of Petroleum & Mining
NAIROBI

THE REPUBLIC OF KENYA

LAWS OF KENYA

PETROLEUM DEVELOPMENT FUND ACT

NO. 4 OF 1991

Revised Edition 2006 [1991]

Published by the National Council for Law Reporting
with the Authority of the Attorney-General

www.kenyalaw.org

NO. 4 OF 1991

PETROLEUM DEVELOPMENT FUND ACT

ARRANGEMENT OF SECTIONS

Section

NO. 4 OF 1991

PETROLEUM DEVELOPMENT FUND ACT

[Date of assent: 23rd May, 1991.]

[Date of commencement: 31st May, 1991.]

An Act of Parliament to provide for the establishment of a Petroleum Development Fund and the imposition of a petroleum development levy and for connected purposes

[Act No. 4 of 1991, Act No. 14 of 1991, Act No. 8 of 1996, Act No. 8 of 1997, Act No. 4 of 2004.]

1. Short title and commencement

This Act may be cited as the Petroleum Development Fund Act, 1991 and shall be deemed to have come into operation on the 1st September, 1990.

[Act No. 14 of 1991, Sch.]

2. Interpretation

In this Act, unless the context otherwise requires—

"Commissioner" means—

(a) the Commissioner-General appointed under section 11(1) of the Kenya Revenue Authority Act (Cap. 469); or

(b) with respect to powers or functions that have been delegated under section 11(4) of the Kenya Revenue Authority Act (Cap. 469) to another Commissioner, that other Commissioner;

"financial year" means the period of twelve months ending on the 30th June in each year;

"Fund" means the Petroleum Development Fund established under section 4;

"officer administering the Fund" means the Permanent Secretary to the Treasury or any person appointed by him in writing for that purpose.

[Act No. 14 of 1991, Sch., Act No. 4 of 2004, s. 81.]

3. Petroleum development levy

(1) The Minister may make a petroleum development levy order imposing a levy on all petroleum fuels consumed in Kenya to be collected by the Commissioner and the order may provide for the amendment of a previous petroleum development levy order and may make different provisions in relation to different descriptions of fuel.

(2) A petroleum development levy order may contain provision as to the evidence by which a person's liability to the levy or his discharge of that liability may be established, and as to the time at which any amount payable by way of levy shall become due and manner in which it shall be recovered by the Commissioner.

(3) A person who fails to comply with any provision of a petroleum development levy order shall be guilty of an offence and liable to a fine not exceeding fifty thousand shillings or to imprisonment for a term not exceeding one year, or to both.

[Act No. 8 of 1996, s. 57, Act No. 4 of 2004, s. 82.]

3A. Collection of levies from agents

(1) The Commissioner may, by written notice addressed to any person (in this

section called the agent) appoint him to be the agent of another person (in this section called the principal) for the purposes of collecting levies from the principal where the Commissioner is satisfied that the agent—

(a) owes or is about to pay money to the principal;

(b) holds money for or on account of the principal;

(c) holds money on account of some other person for payment to the principal; or

(d) has authority from some other person to pay money to the principal.

(2) The Commissioner shall, in the notice issued under subsection (1), specify the amount of levies to be collected by the agent, which amount shall not exceed the amount held owing by the agent for or to the principal.

(3) The Commissioner may, by notice in writing, require any person to furnish the Commissioner, within a reasonable time not being less than thirty days from the date of service of the notice, with a return showing details of any moneys which may be held by that person for or on account of a person from whom levies are due.

(4) An agent who claims to be, or to have become, unable to comply with the notice for any reason shall, as soon as may be practicable, notify the Commissioner accordingly in writing stating the reasons for his inability, and the Commissioner may accept and cancel, amend or reject the notification as he may think fit.

(5) Notwithstanding subsection (4), an agent shall be presumed to be holding sufficient money for the payment of the levies specified in the notice unless his notification under subsection (4) is accepted or amended, and in any proceedings for the collection of those levies he shall be estopped from asserting the lack of those moneys.

(6) Where an agent fails to remit any amount of levies specified in the notice, within thirty days of the date of service of the notice on him or of the date on which any moneys came into his hands for, or become due by him to, his principal, whichever is the later, and he has not complied with subsection (4) then the provisions of this Act relating to the collection and recovery of levies shall apply as if they were levies due and payable by him from the date when such levies should have been paid to the Commissioner.

(7) An agent who has made payment of levies under this section shall for all purposes be deemed to have acted therein with the authority of his principal and of all other persons concerned, and shall be indemnified in respect of that payment against any proceedings civil or criminal and all process, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

(8) A person who, in giving a notification under subsection (4), wilfully makes any false or misleading statement, or wilfully conceals any material fact, shall be guilty of an offence and liable to a fine not exceeding two hundred thousand shillings or to imprisonment for a term of not more than three years, or to both.

(9) In this section **"levies"** means petroleum development levies under this Act.

[Act No. 4 of 2004, s. 83.]

3B. Recovery of levies by distress

(1) If a petroleum development levy remains unpaid after the time it was required under this Act to be paid, the Commissioner may authorize distress to be levied upon the goods, chattels and effects of the person who should have paid

the levy wherever those goods, chattels and effects may be found.

(2) The following provisions of the Customs and Excise Act (Cap. 472) shall apply, with necessary modifications, with respect to distress authorized under subsection (1)—

(a) section 225(2), (3) and (4); and

(b) the Sixth Schedule.

[Act No. 4 of 2004, s. 83.]

4. The Petroleum Development Fund

(1) There shall be established a fund to be known as the Petroleum Development Fund which shall consist of moneys appropriated by Parliament for that purpose.

(2) The Fund shall be administered by the Permanent Secretary to the Treasury or any person appointed by him in writing for that purpose.

(3) All moneys received in respect of the petroleum development levy shall be paid into the Fund.

(4) There shall be paid out of the Fund such monies as are necessary for the development of common facilities for the distribution or testing of oil products and for matters relating to the development of oil industry as the Minister may direct:

Provided that the funds are not used for purposes in competition with the private sector.

(5) The expenditure from the Fund shall be on the basis and limited to the annual budget which shall be submitted to the Treasury for approval before the beginning of the financial year to which the budget relates.

(6) All receipts, savings and accruals of the Fund and the balance of the Fund at the close of each financial year shall not be paid to the Consolidated Fund, but shall be retained for the purpose for which the Fund is established.

[Act No. 14 of 1991, Sch., Act No. 8 of 1996, s. 58.]

5. Powers and functions of the officer administering the Fund

The officer administering the Fund shall—

(a) supervise and control the administration of the Fund;

(b) if he thinks fit, impose conditions on the use of any expenditure authorized by him or on his behalf and may impose any reasonable prohibition, restriction or any other requirement on the use of such expenditure;

(c) cause to be kept all proper books of accounts and other books and records related to the Fund; and

(d) prepare, sign and transmit to the Controller and Auditor-General an account of the fund in accordance with section 18(2) of the Exchequer and Audit Act (Cap. 412).

[Act No. 14 of 1991, Sch.]

6. Regulations

The Minister may make regulations generally as may appear to him necessary or expedient for the proper carrying out of the intent and provisions of this Act.

SPECIAL ISSUE

Kenya Gazette Supplement No. 116 1535

10th July, 2020

(Legislative Supplement No. 75)

LEGAL NOTICE NO. 124

THE PETROLEUM DEVELOPMENT FUND ACT, 1991

IN EXERCISE of the powers conferred by section 3(1) of the Petroleum Development Fund Act, 1991, the Cabinet Secretary for Petroleum and Mining makes the following Order—

THE PETROLEUM DEVELOPMENT LEVY ORDER, 2020

This Order may be cited as the Petroleum Development Levy Order, 2020 and shall come into operation on 15th July, 2020.

1. In this Order, unless the context otherwise requires—

"Authority" means the Energy and Petroleum Regulatory Authority established under the Energy Act, 2019.

"collector" means the Commissioner of Customs and Excise;

"levy" means the Petroleum Development Levy imposed by paragraph 2;

"cabinet secretary" means for the time being the Cabinet Secretary in charge of petroleum

"oil marketing company" means a person licensed under the Petroleum Act, 2019 to import petroleum products into Kenya;

"petroleum fuels" means petroleum products listed in the First Schedule;

"petroleum development fund" means a fund created under section 4 of the Petroleum Development Fund Act, 1991;

"remitter" means an oil marketing company registered by the collector.

2. There shall be paid a levy on all petroleum fuels consumed in Kenya with a tariff code and description specified in the first and second columns, respectively, of the First Schedule, at the rates specified in relation thereto in the third column of that Schedule.

3. The levy shall be paid to the Petroleum Development Fund.

4. The levy shall also be used for matters relating to the development of the oil industry including to stabilize local petroleum pump prices in instances of spikes occasioned by high landed costs above a threshold determined by the Authority. The Cabinet Secretary may by writing to the administrator, request for a draw down from the Petroleum Development Fund to stabilize local petroleum pump prices where he deems it necessary.

5. An oil marketing company shall on or before the last day of the month immediately following the month in which he becomes an oil marketing company register with the collector as a remitter.

6. A person registered as a remitter who ceases either permanently or temporarily to be an oil marketing company shall, within thirty days of so ceasing, notify the collector accordingly in writing specifying the reasons for his ceasing to be a remitter.

7. (a) The remitter shall pay the levy to the collector immediately at the time of importation of petroleum fuel.

(b) The collector shall maintain records of importation of petroleum fuels and submit to the Cabinet Secretary a monthly return of payment of the levy received during the month.

(c) The collector shall remit to the Petroleum Development Fund all the levy paid during the month.

8. Without prejudice to any other form of remedy, any monies payable under this Order that remains unpaid for a period of thirty (30) days after the date that the same ought to be paid shall be recoverable summarily by the collector as a civil debt due and payable to the Petroleum Development Fund.

9. Notwithstanding the provisions of paragraphs 6 and 7, if a remitter fails to pay an amount payable by way of a levy within the time prescribed by this Order a sum equal to five per cent of that amount shall be added to the amount for each month or part of a month thereafter that the amount due remains unpaid.

10. The Petroleum Development Order, 1992 is revoked.

JOHN K. MUNYES,
Cabinet Secretary for Petroleum and Mining.

FIRST SCHEDULE

Tariff Code	*Description*	*Rate of Levy (KSh.)*
2709.00.10	Condensates	5,400.00 per 1,000 litres at 20°C
2710.00.21	Aviation spirit (gasoline)	5,400.00 per 1,000 litres at 20°C
2710.00.22	Motor spirit (gasoline), premium	5,400.00 per 1,000 litres at 20°C
2710.00.24	Jet fuel (spirit type)	5,400.00 per 1,000 litres at 20°C
2710.00.25	Special boiling point spirit and white spirit	400.00 per 1,000 litres at 20°C
2710.00.29	Other light petroleum oils and preparations	400.00 per 1,000 litres at 20°C
2710.00.32	Kerosene	400.00 per 1,000 litres at 20°C
2710.00.39	Other medium petroleum oils and preparations	5,400.00 per 1,000 litres at 20°C
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationery engines)	5,400.00 per 1,000 litres at 20°C
2710.00.43	Other gas oil	5,400.00 per 1,000 litres at 20°C
2710.00.44	Residual fuel oils (marine furnace similar fuel oils engines) of 125 cSt	400.00 per 1,000 litres at 20°C
2710.00.45	Residual fuel oils of 180 cSt	400.00 per 1,000 litres at 20°C
2710.00.46	Residual fuel oils of 280 cSt	400.00 per 1,000 litres at 20°C
2710.00.47	Other residual fuel oils	400.00 per 1,000 litres at 20°C
2711.11.00	Liquefied natural gas	400.00 per 1,000 litres at 20°C
2711.12.00	Liquefied propane	400.00 per 1,000 litres at 20°C
2711.13.00	Liquefied butanes	400.00 per 1,000 Kg at 20°C
2711.14.00	Liquefied ethylene, propylene, butylenes and butadiene	400.00 per 1,000 Kg at 20°C
2711.19.00	Other liquefied petroleum gases	400.00 per 1,000 Kg at 20°C
2711.21.00	Natural gas in gaseous state	400.00 per 1,000 Kg at 20°C
2711.29.00	Other petroleum gases	400.00 per 1,000 Kg at 20°C
2713.20.00	Petroleum bitumen	400.00 per 1,000 Kg at 20°C
2713.90.00	Other residues of petroleum oil or oils obtained from bituminous minerals	400.00 per 1,000 Kg at 20°C
2714.10.00	Bituminous or oil shale and tar sands	400.00 per 1,000 Kg at 20°C
2714.00.00	Bitumen and asphalt or asphalts and asphaltic rocks	400.00 per 1,000 Kg at 20°C
2715.00.00	Bituminous mixtures	400.00 per 1,000 Kg at 20°C

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

REGULATORY IMPACT STATEMENT (RIS)

THE PETROLEUM DEVELOPMENT LEVY ORDER, 2020

13th JULY, 2020

Introduction

The Regulatory Impact Statement for the Petroleum Development Levy Order, 2020 was prepared in accordance with the provisions of sections 6 and 7 (1) and (2) of the Statutory Instruments Act, 2013 (No. 23 of 2013) Section 6 of the Act requires the regulation making authority to prepare a regulatory impact statement for the proposed regulations indicating the costs and benefits of the proposed regulations on the public and stakeholders. Sections 7(1) and (2) of the Act set out the contents of a regulatory impact statement for the proposed regulations as follows:

1.0 A Statement of the Objectives and Reasons for the Proposed Petroleum Development Levy Order, 2020 (Levy Order)

The regulatory objective and justification of the proposed Levy Order is to provide sufficient funds for the development of the petroleum sector including the stabilization of petroleum pump prices in instances of spikes occasioned by high landed costs above a threshold to be determined by the Energy and Petroleum Regulatory Authority (EPRA). The proposed Levy Order will ensure growth of the Petroleum Development Fund thereby enabling achievement of the following:

i. Creation of a stabilization mechanism for petroleum pump prices to cushion consumers from spikes in the landed costs; and
ii. Enhancement of capacity building in the petroleum supply chain thereby creating stability in supply.

2.0 Statement on the Effect of the Proposed Levy Order

The proposed Levy Order is expected to have a long-term positive effect on inflation since petroleum is a key driver in the country's economy especially in the manufacturing, mechanized agriculture and transportation sectors

2.1 Effects on the Public Sector

The public is expected to benefit in the following ways;

i. Enhanced capacity building and development of the petroleum industry which will enhance better planning and improve efficiency in supply; and
ii. Stability in petroleum prices in instances of spiked landed costs will boost affordability of goods and services by consumers

2.2 Effects on the Private Sector

Petroleum supply and price stability will encourage local investment due to a predictable business environment.

2.3 Effects on Fundamental Rights and Freedoms

The Levy Order is not envisaged in any way to curtail the rights and freedoms of its citizens as enshrined in the Constitution.

3.0 Statement on Regulatory and Non-Regulatory Options

3.1 Option 1: Maintaining the *Status Quo*

Maintaining the status quo will mean continued implementation of the Petroleum Development Levy Order of 1992;

If status quo is maintained, the Government may be forced to seek alternative options to fund a petroleum pump price stabilization mechanism and also the envisioned capacity building in the petroleum sector. Such options may include loan facilities which may in the long run be more expensive to the economy.

3.2 Option 2: Passing the Levy Order

Passing and operationalization of the proposed Levy Order will:

a) Further enable a self-sustaining funding mechanism for the development and operationalization of petroleum pump price stabilization mechanism; and

b) As a result of (a) above, the economic environment will be more predictable and hence boosting investor confidence.

3.3 Option 3: Alternative models of funding

Alternative Modes of funding include:

a) Budget reallocation

The Government collects taxes and other sources of revenue which has already been allocated to development of infrastructure, health, education, agriculture, security and is highly constrained at the moment. It is thus not feasible to re-allocate budget from the current programs.

b) External funding through aid and donor funds

Donor funds and aid may at the moment be very limited since donors and funding agencies are now more keen on reviving key sectors of world economies affected by the aftermath of the outbreak of COVID-19 pandemic.

4.0 Costs-Benefit Analysis (CBA)

Economic impacts of the Levy Order will include

i. Stable inflation index hence stability in the cost of goods and services;

ii. Petroleum price stability is likely to spur growth in business due to a predictable business environment;

iii. Lower market risk thereby encouraging foreign direct investments into Kenya; and

iv. Job and wealth creation due to investor confidence in the economic environment.

Social impacts of the Levy Order will include

i. Short term economic burden to consumers due to increase in petroleum pump prices;

ii. Long term improvement in the standards of living as more people gain employment in the growing economy; and

iii. Long term improvement in the societal well-being as purchasing power improve due to increase in disposable income.

Environmental impacts of the Levy Order will include

Improved air quality due to reduced greenhouse gases as more people opt to use petroleum fuels more efficiently due to the high petroleum pump prices in the short term e.g. use of single cars as opposed to multiple for families.

4.1 Administration and Compliance Cost

The Regulatory Impact Assessment (RIA) noted that minimal resources will be required to operationalize the Levy Order since the structure for collection and disbursement is already in place.

4.2 Quantification of the Benefit

Petroleum pump prices are primarily determined by market dynamics in the international markets. Key among these dynamics is geopolitics and natural catastrophes. For instance, the bombing of Saudi Aramco's processing facilities in Saudi

Arabia in 2019 caused a sudden spike in international petroleum prices due to the volatile security situation that had been created thereafter in the Arabian Gulf. Similarly, COVID-19 caused a collapse of petroleum prices due to the depressed demand after Governments across the World instituted and implemented lock downs.

The Levy Order seeks to create a more stable petroleum pricing regime in Kenya, where steep spikes in landed costs will be mitigated by part of the cost been drawn from the Petroleum Development Fund thereby cushioning the consumer.

4.3 Distribution of Impacts

The operationalization of the Levy Order will generate more positive than negative impacts. Table 4.1 summarizes the various impacts and the proposed management in case of negative impacts:

Table 4.1: Impact analysis

	Aspect	Result	Effect	Impact	Management
1.	Boosting of the Petroleum Development Fund	Improved revenue to enable the Government fund a petroleum pump price stabilization mechanism.	Positive	-Reduced inflation since spikes in the landed cost of petroleum will be mitigated. -Predictable business environment and hence more local and direct foreign investment.	None
		Additional capacity building in the petroleum sector.	Positive	Improved security of supply due to stability in supply and distribution of petroleum products.	
		High petroleum pump prices in the short term.	Negative	Reduced disposable income for the populace in the	Monitoring

				short term	

5.0 Reasons why other Regulatory Options are not Appropriate

5.1 Option 1: Maintaining the *Status Quo*

Maintaining the *status-quo* will result in a thin Petroleum Development Fund and hence deny revenue for the development of the petroleum pump price stabilization mechanism. As a result, the country will from time to time still experience:

a) Very high petroleum pump prices causing high inflationary pressure to consumers; and

b) Reduced employment in times of high petroleum pump prices due to scaling down of businesses that rely heavily on petroleum fuels.

5.2 Option 2: Other Practical Options

The alternative practical options set out in section 3.3 were weighed against the cost benefit analysis; the economic, environmental and social costs; administration and compliance costs; assessment of the return on investment, and quantification of the benefit of the proposed Levy Order and it was concluded that these options are not viable in the current economic environment. However, they can still complement the Levy Order when the economic environment improves and where no operational conflicts are apparent.

6.0 Conclusion

The proposed Levy Order if effectively implemented will stabilize petroleum prices in Kenya in the long run while at the same time creating a sustainable supply system for petroleum products. This will promote additional investment and entrepreneurship.

7.0 Recommendations

The Regulatory Impact Assessment recommends approval and operationalization of the Petroleum Development Levy Order, 2020.

NO. 4 OF 1991

PETROLEUM DEVELOPMENT FUND ACT

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

PETROLEUM DEVELOPMENT LEVY ORDER, 1992

[L.N. 10/1992, Corr No. 10/1992, L.N. 36/1993, L.N. 131/1996, L.N. 284/1996, L.N. 316/1996, L.N. 139/2000, L.N. 67/2001, L.N. 33/2004, L.N. 29/2005, L.N. 58/2005, L.N. 28/2006.]

1. This Order may be cited as the Petroleum Development Order, 1992 and shall be deemed to have come into operation on the 1st September, 1990.

2. In this Order, unless the context otherwise requires—

"Collector" means the Commissioner of Customs and Excise;

"levy" means the Petroleum Development Levy imposed by paragraph 3;

"marketeer" means a person who engages in the business of importing, processing and marketing of petroleum products in Kenya and for the time being means any of the persons specified in the First Schedule;

"petroleum fuels" means petroleum products excluding jet kerosene;

"remitter" means a marketeer registered under paragraph 4(1) and (2).

[L.N. 131/1996.]

3. There shall be paid a levy on all petroleum fuels consumed in Kenya with a tariff code and description specified in the first and second columns, respectively, of the Third Schedule, at the rates specified in relation thereto in the third column of that Schedule:

Provided that the levy shall not apply to petroleum fuels in the first column purchased by the Kenya Electricity Generating Company (KenGen) and supplied for the generation of electricity to M/S Aggreko International Projects Limited, contracted under the Government of Kenya funded Emergency Power Supply Project before 31st December, 2007.

[L.N. 36/1993, L.N. 284/1996, L.N. 139/2000, L.N. 33/2004, L.N. 29/2005, L.N. 28/2006.]

4. (1) A person who is a marketeer at the commencement of this Order shall on or before the expiration of thirty days after the commencement register with the collector as a remitter.

(2) A person who becomes a marketeer after the commencement of this Order shall on or before the last day of the month immediately following the month in which he becomes a marketeer register with the collector as a remitter.

(3) Registration under this paragraph shall be affected by furnishing the collector with a completed copy of Form 1 in the Second Schedule.

(4) A person registered as a remitter who ceases either permanently or temporarily to be a marketeer shall, within thirty days of so ceasing, notify the collector accordingly in writing specifying the reasons for his ceasing to be a remitter.

5. (1) The remitter shall pay the levy to the collector immediately at the time of importation of petroleum fuel or at the time of its delivery from the refinery.

(2) Payment of the levy shall be accompanied by Form 2 set out in the Second Schedule, which shall be submitted in triplicate.

(3) The collector shall maintain records of importation and submit to the Minister a monthly return of payment of the levy received during the month in the manner prescribed in Form 3.

(4) The remitter shall make a monthly return to the Minister in the manner prescribed in Form 4.

(5) The collector shall remit to the Minister all the levy paid during the month.

[L.N. 36/1993, L.N. 58/2005, r. 2.]

6. Without prejudice to any other form of remedy, any monies payable under this Order that remains unpaid for a period of thirty days after the date that the same ought to be paid shall be recoverable summarily by the collector as a civil debt due and payable to the Petroleum Development Fund.

7. Notwithstanding the provisions of paragraphs 5 and 6 if a remitter fails to pay an amount payable by way of a levy within the time prescribed by this Order a sum equal to three per cent of that amount shall be added to the amount for each month or part of a month thereafter that the amount due remains unpaid.

FIRST SCHEDULE

[Para. 2, L.N. 36/1993, L.N. 131/1996, L.N. 316/1996, L.N. 29/2005.]

LIST OF MARKETEERS

1. Mobil Oil Kenya Limited.

2. Kenya Shell Limited.

3. Total Kenya Limited.

4. Caltex Oil (Kenya) Limited.

5. Kobil Petroleum Limited.

6. Kenya Oil Company Limited.

7. Oil Com (Kenya) Limited.

8. Tecaflex Limited.

9. National Oil Corporation of Kenya.

SECOND SCHEDULE

[Para 4, L.N. 36/1993, L.N. 131/1996, L.N. 284/1996, L.N. 29/2005, r. 3, L.N. 58/2005, r. 3.]

FORM 1

[Para. 4.]

THE PETROLEUM DEVELOPMENT ACT, 1991
(No. 4 of 1991)

Registration of Marketeer as required by paragraph 4(3) of the Petroleum Development Levy Order, 1992.

1. Name of Marketeer ....

2. Personal Identification Number ....

3. Postal Address ....

4. Place of Business ....

Road/Street ....

Town ....

5. Date .... Signed ....
(Authorized Officer)

Note.—This registration form must be forwarded to the Commissioner of Customs and Excise, Customs and Excise Department, P. O. Box 40160, Nairobi.

[Subsidiary]

FORM 2
(in Triplicate)

[Rule 5(2).]

PETROLEUM DEVELOPMENT FUND ACT, 1991
(No. 4 of 1991)

KENYA REVENUE AUTHORITY

FORM FOR PAYMENT OF PETROLEUM DEVELOPMENT LEVY

(To be completed by remitter)

1. Name of remitter ....
2. Personal Identification Number ....
3. Customs Code Number .... VAT NO. ....
4. Address of remitter ....
5. Petroleum fuels entered and the levy payable —

Tariff number	Tariff description	Quantity entered	Amount of levy
	TOTAL LEVY PAYABLE		

I certify that the levy payable to the Commissioner of Customs is the Amount KShs. .... for which payment has been made vide ....

Date .... Signed ....
(Remitter)

FOR OFFICIAL USE ONLY

Amount Received: Kshs. .... Receipt No. ....
dated ....

Date .... Signed ....
(Authorized Officer)

Size A4

Form 3
(in Triplicate)

[Reg. 5(3).]

THE PETROLEUM DEVELOPMENT FUND ACT, 1991
(No. 4 of 1991)
THE KENYA REVENUE AUTHORITY

MONTH OF ....

Monthly record required under paragraphs 5(3) of the Petroleum Development Levy Order

To be completed by the collector

	TYPE OF FUEL AND VOLUME											
MARKETER	Motor Spirit Super	Motor Spirit Regular	Diesel	Kerosene	Aviation Gasoline	Jet Fuel, spirit type	Jet Fuel, Kerosene type	Fuel Oils	Bitumen	Liquid Petroleum Gas	Industrial Diesel Oil	LEVY PAID
TOTAL												

Dated ....

Signed ....
(Authorised Officer)

Size A3

FORM 4(5(2) [Rule 5(5).]
(in Triplicate)

THE PETROLEUM DEVELOPMENT FUND ACT, 1991
(No. 4 of 1991)

KENYA REVENUE AUTHORITY
MONTHLY RETURN OF PETROLEUM DEVELOPMENT LEVY

(To be completed by the Remitter)

Name of Remitter ....

Personal Identification Number ....

Postal Address .... VAT No ....

Type of petroleum product	Volume Imported	Amount of Levy Paid in Shs.
Total Shs.		

RETURN FOR THE MONTH OF ....

Date .... Signed ....
(Authorized Officer)

Size A4

THIRD SCHEDULE

[Para. 3, L.N. 139/2000, L.N. 33/2004, L.N. 28/2006, o. 3.]

Tariff Code	*Description*	*Rate of Levy Kshs.*
2709.00.10	Condensates	400.00 per 1,000 litres at 20°C
2710.00.21	Aviation spirit (gasoline)	400.00 per 1,000 litres at 20°C
2710.00.22	Motor spirit (gasoline), premium	400.00 per 1,000 litres at 20°C
2710.00.23	Motor spirit (gasoline), regular	400.00 per 1,000 litres at 20°C
2710.00.24	Jet fuel (spirit type)	400.00 per 1,000 litres at 20°C
2710.00.25	Special boiling point spirit and white spirit	400.00 per 1,000 litres at 20°C
2710.00.29	Other light petroleum oils and preparations	400.00 per 1,000 litres at 20°C
2710.00.32	Kerosene	400.00 per 1,000 litres at 20°C

2710.00.39	Other medium petroleum oils and preparations	400.00 per 1,000 litres at 20°C
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationery engines)	400.00 per 1,000 litres at 20°C
2710.00.43	Other gas oil	400.00 per 1,000 litres at 20°C
2710.00.44	Residual fuel oils (marine furnace similar fuel oils engines) of 125 cSt	400.00 per 1,000 litres at 20°C
2710.00.45	Residual fuel oils of 180 cSt	400.00 per 1,000 litres at 20°C
2710.00.46	Residual fuel oils of 280 cSt	400.00 per 1,000 litres at 20°C
2710.00.47	Other residual fuel oils	400.00 per 1,000 litres at 20°C
2711.11.00	Liquefied natural gas	400.00 per 1,000 litres at 20°C
2711.12.00	Liquefied propane	400.00 per 1,000 Kg at 20°C
2711.13.00	Liquefied butanes	400.00 per 1,000 Kg at 20°C
2711.14.00	Liquefied ethylene, propylene, butylenes and butadiene	400.00 per 1,000 Kg at 20°C
2711.19.00	Other liquefied petroleum gases	400.00 per 1,000 Kg at 20°C
2711.21.00	Natural gas in gaseous state	400.00 per 1,000 Kg at 20°C
2711.29.00	Other petroleum gases	400.00 per 1,000 Kg at 20°C
2713.20.00	Petroleum bitumen	400.00 per 1,000 Kg at 20°C
2713.90.00	Other residues of petroleum oil or oils obtained from bituminous minerals	400.00 per 1,000 Kg at 20°C
2714.10.00	Bituminous or oil shale and tar sands	400.00 per 1,000 Kg at 20°C
2714.00.00	Bitumen and asphalt or asphalts and asphaltic rocks	400.00 per 1,000 Kg at 20°C
2715.00.00	Bituminous mixtures	400.00 per 1,000 Kg at 20°C