

THE DAIRY INDUSTRY (IMPOSITION OF CESS) REGULATIONS, 2000

1. These Regulations may be cited as the Dairy Industry (Imposition of Cess) Regulations, 2000, and shall apply to all areas of Kenya.

2. These Regulations, unless the context otherwise requires—

"dairy produce" means milk, cream, butter, ghee, cheese and any other product or by-product of milk;

"milk" means milk from a cow;

"producer" means a person who produces, processes, manufactures, prepares or treats dairy produce for sale;

"retailer" means a producer who sells dairy produce directly to consumers or a person who purchases any form of dairy produce whether for export or imported for consumption in Kenya, whether in the form of milk or converted into any other dairy produce, from a distributor for resale to consumers;

3. A cess is hereby imposed on all milk and cream sold in Kenya by any producer and retailer in any area, whether or not such milk or cream is sold directly to consumers, or milk bars or to dairy processing plants or factories, at the rate twenty cents per litre.

4. A cess is imposed on all milk and other dairy produce imported into Kenya and sold in any area, whether or not such milk or dairy produce is sold to consumers or sold or marketed for processing in a dairy factory, at the rate of twenty cents per litre.

5. The cess shall be payable to the Board monthly with effect from the 1st July, 2000, and the Board may require monthly returns, reports and estimates indicating the quantities of milk sold directly by producers, quantities of milk separated and sold as cream and all quantities of milk and cream sold to the processing factories.

6. (1) The amount of cess collected by the marketers, milkbar owners, importers, processors of milk or authorized agents shall be remitted directly to the Kenya Dairy Board not later than the tenth day of the month following the month during which the cess was collected.

(2) The Board may, with the approval of the Minister, by notice in the Gazette, appoint authorized agents for purposes of the regulations.

7. Every sum payable to the Board in respect of cess shall be so paid within a period of ten days after the last day of the month during which the milk in respect of which it is payable was produced.

8. Any person who fails to pay the Board any cess due from him when the same becomes payable shall be liable to pay, in addition to the cess due, a penalty equal to one-quarter of the amount of cess in respect of which he is in default.

9. The cess shall be a civil debt due from the person on whom it is imposed to the Board and shall be recovered summarily under the Debts (Summary Recovery) Act.

10. The various subsidiary legislation listed in the Schedule hereto are revoked.

SCHEDULE

1. The Dairy Industry (Cess) (Scheduled Areas) Order, 1960 (L.N.113/1959, 560/1960);

2. The Dairy Industry (Cess) (Scheduled Areas) Order, 1971 (L.N.79/1971).
3. The Dairy Industry (Cess) (Non-Scheduled Areas) Regulations (L.N.360/1960, 711/1961, 77/1971).
4. The Dairy Industry (Cess) (Non-Scheduled Areas) Order L.N.80/1971).
5. The Dairy Industry (Cess on Retailed Milk) Regulations (L.N.1160/1961, 245/1962).
6. G.N.4178/1961.

Dated the 2nd May, 2000.