Kenya Gazette Supplement No. 136 *8th August, 2025*

(Legislative Supplement No. 70)

LEGAL NOTICE NO. 136

THE STANDARDS ACT

(Cap. 496)

THE STANDARDS (STANDARDS LEVY) ORDER, 2025

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THE STANDARDS ACT

(Cap. 496)

IN EXERCISE of the powers conferred by section 10B of the Standards Act the Cabinet Secretary for Investments, Trade and Industry makes the following Order—

THE STANDARDS (STANDARDS LEVY) ORDER, 2025

1. This Order may be cited as the Standards (Standards Levy) Order, 2025. Citation.

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

"class of manufacturing" means any of the activities or services classified under the First Schedule;

"Levy" means the Standards Levy imposed under paragraph 4; and

"turnover" means the volume of sales.

3. This Order shall apply to every manufacturer that offers for sale a product or service specified in the class of manufacturing set out in the First Schedule. Scope of application.

4. (1) There is imposed a levy known as the Standards Levy. Imposition of the Levy.

(2) The Levy shall be payable by all manufacturers at the rate of zero-point two percent of the turnover of the goods manufactured or services offered for sale in each month net of Value Added Tax, Excise Duty and discounts.

5. Paragraph 4 shall not apply to a manufacturer whose turnover of the goods manufactured or services offered in each month net of Value Added Tax, Excise Duty and discount does not exceed five million shillings per year. Limitation of the imposition of the Levy.

6. (1) The Levy shall be deducted by a manufacturer at source. Payment of the Levy.

(2) An amount deducted by a manufacturer shall be paid on or before the twentieth day of the succeeding month and in accordance with section 10C(1) of the Act.

7. (1) The amount payable as the Levy shall not exceed four million shillings per year for a period of five years after the commencement of this Order. Limit of amount payable as the Levy.

(2) The amount payable as the Levy shall not exceed six million shillings per year after the lapse of five years after the commencement of this Order.

8. (1) A manufacturer who does not pay any amount payable as the Levy shall, on conviction, be liable to pay the penalty specified in section 10B(3) of the Act. Liability for non-payment the Levy.

(2) Despite sub-paragraph (1), an amount payable as the Levy that remains unpaid shall be deemed to be a civil debt recoverable by the Director.

Notification of manufacturing.

9. (1) A person who manufactures or intends to manufacture shall submit a notification to the Director in Form 1 set out in the Second Schedule.

(2) Upon receipt of the notification under paragraph (1), the Director shall register the manufacturer.

Issuance of certificate of compliance.

10. (1) A manufacturer may apply in writing to the Director for a certificate of compliance.

(2) Upon receipt of the application under paragraph (1), the Director shall assess whether the payments that the manufacturer to the Levy are up to date, and—

(a) if the payments are up to date, issue to the manufacturer, a certificate of compliance in Form 2 as set out in the Second Schedule; and

(b) if the payments are not up to date, decline the application specifying, in writing, the outstanding payments accrued by the manufacturer.

(3) A certificate of compliance issued under paragraph (2) shall be valid for one year from the date of issue.

Cancellation of certificate of compliance.

11. (1) Where the Director determines that a manufacturer who was issued with a certificate of compliance—

(a) has not paid the Levy after the issuance of the certificate of compliance; or

(b) has not paid a penalty accrued for the non-payment of the Levy after the issuance of the certificate of compliance;

(c) has been convicted for contravening of section 10(8) of the Act;

(d) has been convicted for contravening of section 14(4) of the Act; or

(e) has been convicted for contravening of section 19(2) of the Act,

the Director shall issue the manufacturer with a notice of the intention to cancel the certificate of compliance issued to the manufacturer inviting the manufacturer to show cause, within seven days, why the certificate of compliance should not be cancelled.

(2) Within seven days of receiving a response from a manufacturer to the notice issued under paragraph (1), the Director may—

(a) cancel the certificate of compliance issued to the manufacturer and notify the manufacturer of the cancellation; or

(b) notify the manufacturer of the rescission of the intention to cancel the certificate of compliance.

(3) Where the manufacturer does not respond to the notice issued under sub-paragraph (1), the Director shall within seven days of the

notice cancel the certificate of compliance and notify the manufacturer of the cancellation.

Returns.

12. Every manufacturer shall submit to the Director monthly returns in Form 3 as set out in the Second Schedule on or before the twentieth day of the succeeding month.

Revocation. L. N. 89/2025

13. The Standards Levy Order, 2025 is revoked.

Savings and transition.

14. (1) A manufacturer registered under the Order revoked under paragraph 13 shall be deemed to have been registered under this Order.

(2) A notification submitted to the Director under the Order revoked under paragraph 13 shall be deemed to have been submitted under this Order.

(3) Proceedings for the recovery of an unpaid sum due under the Order revoked under paragraph 13 that have not been determined at the commencement of this Order, shall be continued under the Order revoked in paragraph 13.

FIRST SCHEDULE *(p. 3)*

CLASSES OF MANUFACTURING

PART I—BUILDING AND CONSTRUCTION

1. Construction and repair of roads.
2. Construction of bridges.
3. Waterways, sewers and drainage construction, repair, and renovations.
4. Construction, alteration, and renovation of buildings.
5. Construction and installation of irrigation systems.
6. Drilling of boreholes.
7. Construction of dams.
8. Earth and excavation works.
9. Masonry and concrete works.
10. Flooring, roofing, glazing and timber works.
11. Interior design and painting works.
12. Plumbing and water proofing works.
13. Ceramics and natural stones works.
14. Aluminium works, steel works and fabrications.
15. Lift and elevators installation.
16. Partitioning and ceilings installation.
17. Woodwork and furniture making.
18. Construction and installation of fences and security systems.
19. Quarrying and mining.
20. Manufacturing of construction materials and components.
21. Saw milling and wood treatment.
22. Gemstone cutting, processing of gems and precious stones.
23. Mining and semi pervious stones and materials.

PART II—TEXTILES

24. Extraction of Fibres (plant, synthetics, animal, blended).
25. Spinning, knitting Weaving, embroidery.
26. Textiles and apparels making.
27. Dyeing and printing.
28. Hides and skins processors.
29. Leather processing.
30. Leather products manufacturing.
31. Dry-cleaning.
32. Footwear manufacturing.
33. Handbags, wallets, purses making.

34. Extraction of Fibres (plant, synthetics, animal, blended).

PART III—MECHANICAL ENGINEERING

35. Assemblers.
36. Crankshaft grinding.
37. Panel beating and spray painting.
38. General repair and maintenance.
39. Metal works.
40. Containers and tanks.
41. Garages.
42. Lift assemblers and maintenance firms.
43. Body builders.
44. Spare parts manufacturing, re conditioning or engraving.
45. Steel plants, steam boilers and gas installation.
46. Refrigeration and air conditioning.
47. Fuel pump installation.
48. Highway control materials.

PART IV—ELECTRICAL ENGINEERING

49. Power generation, installation, and distribution.
50. Electrical and electronic equipment.
51. Telephone equipment wiring, installation and maintenance.
52. Electrical rewinding and repairs.
53. Alarm, closed circuit television, and electric fencing installation.
54. Air conditioning, refrigeration, and ventilation.
55. Electrical communication, installation fitting and wiring.
56. Lift installation and elevators.
57. Electronic communication installation.
58. Computer engineering installation, repair, and maintenance.
59. Software development.
60. Network and fibre installation.
61. Medical and laboratory equipment installation.
62. Electrical works, installation fitting and wiring.
63. Air conditioning works.

PART V—FOOD AND AGRICULTURE

64. Pre-packaged foods.
65. Fresh fruits and vegetables.
66. Flowers and ornamentals.
67. Abattoirs and meat processing.
68. Bulk food processing.
69. Animal feeds.
70. Fish or sea food products.

71. Jaggeries.
72. Coffee or tea processing.
73. Bakeries, confectioners, and food compounders.
74. Millers.
75. Seed manufacturing and plant propagation.
76. Tobacco and related products.

PART VI—CHEMICALS

77. Petroleum, gas, coal, and related products.
78. Water treatment and filtration works.
79. Agricultural chemicals and fertilizers and re-packing of the same.
80. Paint and solvents.
81. Pulp, paper, and paper products.
82. Organic and inorganic chemicals and compounds.
83. Glass products.
84. Rubber.
85. Adhesives.
86. Polishes and waxes.
87. Polymer and polymer products.
88. Cinematography photographic studios.
89. Cosmetics and beauty products.
90. Pharmaceuticals and medical devices.
91. Advertising and sales promotion material design and production.
92. Printing, publishing, and screen printing.
93. Soaps, detergents, bleaches, and disinfectants.
94. Ceramics.
95. Medical, analytical, and industrial gas.

SECOND SCHEDULE

FORMS

FORM 1 *(p. 9(1))*

MANUFACTURER NOTIFICATION

To

The Director,

Kenya Bureau of Standards,

P. O. Box 54974-00200,

Nairobi.

Registration No………………………………

(1) Companies Act: ……………………………………

(2) Co-operative: ....

(3) Business Name: ....

(4) Partnership: ....

1. Name of manufacturer:..
2. Physical address:..
3. Postal address:..
4. Telephone number:...
5. Administrative location:.....................................
6. Email address:..
7. Kenya Revenue Authority Personal Identification Number:..
8. Name and address of proprietor or partners; and in the case of companies, the chief executive officer and directors:……………………….
9. Class(es) of manufacturing:

   ………………...……………………………

   ………………………………………………

   ………………………………………………
10. Commodities manufactured or to be manufactured (where applicable):

    ………………………………………………

    ………………………………………………
11. Date upon which manufacture commenced or will commence:………………………………….
12. Total turnover of the goods manufactured or services offered

for sale in each month net of Value Added Tax, Excise Duty and discounts in the last calendar year in KSh.:………………………………………

13. Name and address of branches:

………………………………………………

………………………………………………

Signature:……………………………………………

Name and Designation of the Signing Officer………

Date of notification:……………………….

FORM 2 *(p. 10(2))*

CERTIFICATE OF COMPLIANCE

Certificate Number:………..

Dated:…….

This is to certify that

………………………………………

(Name of Manufacturer)

Of ……………………………………

(Kenya Revenue Authority Personal Identification Number of Manufacturer)

Of ………………. ………

(Manufacturer's notification number.)

Is complaint with the Standards (Standards Levy) Order, 2025 for the period from…………………. to………………………

Signature:………………………………

The Director,

Kenya Bureau of Standards.

FORM 3 *(p. 12)*

MANUFACTURER MONTHLY RETURNS

1. Name of Manufacturer...
2. Address ....
3. Telephone number...
4. Entry number...
5. Period of return, from .... to ....

Class of manufacturing	Total Turnover in Ksh	Rate of Levy	Total Levy payable in Ksh	Amount Paid

I, ..., hereby certify that the information in this return is true, correct and complete.

....

Signature and Name and Designation of the Signing Officer

LEE MAIYANI KINYANJUI,
Cabinet Secretary for Investments, Trade and Industry.

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