



LEGAL NOTICE.....

THE TEA ACT, 2020 (Cap. 343)

IN EXERCISE of the powers conferred by sections 53 of the Tea Act, 2020, the Cabinet Secretary for Agriculture and Livestock Development, makes the following Regulations—

THE TEA (TEA LEVY) REGULATIONS, 2025

Citation.

1. (1) These Regulations may be cited as the Tea (Tea Levy) Regulations, 2024.

(2) These Regulations shall come into effect thirty days from the date of gazettment.

Interpretation.

2. In these Regulations, unless the context otherwise requires—

“Act” means the Tea Act, 2020;

“auction” has the meaning assigned to it under the Act;

“auction value” means the value realized from the sale of made tea at the auction;

“authorized agent” means a representative appointed by the Board to collect tea levy on its behalf;

“Board” has the meaning assigned to it under section 2 of the Act;

“infrastructure” means facilities, systems and equipment that support regulation, development and promotion of tea by tea growing counties and includes construction and maintenance of feeder roads and county roads within the tea catchment areas;

“levy” has the meaning assigned to it under section 2 of the Act;

“made tea” has the meaning assigned to it under section 2 of the Act;

“permit” means a permit issued in accordance with regulation 8.

“point of export” means a designated customs border point at which made tea is taken out of Kenya customs territory or to an export processing zone or special economic zone;

“point of import” means a designated customs border point at which made tea is brought into Kenya from any place out of Kenya customs territory or from an export processing zone or special economic zone;

“value added tea” means tea that has undergone value addition as defined under Section 2 of the Act.

Imposition of tea
levy.

3. (1) Pursuant to Section 53(1) of the Act, the tea levy shall be levied on tea exports and tea imports.

(2) The levy shall be payable—

(a) in the case of tea exports, at the rate of one per centum of the auction value or customs value for direct sales;

Provided that for direct sales, the tea levy payable in case of Kenya teas blended with non-Kenya teas shall be computed on the Kenya tea portion in the blend.

(b) in the case of tea imports, at the rate one hundred per centum of the import value on each consignment of made tea.

(3) A person who buys non-Kenyan tea from the tea auction and diverts it into Kenya shall be liable to pay the tea levy in the manner provided under regulation 5.

(4) A person who imports any non-Kenyan teas from an export processing zone or special economic zone into Kenya shall be liable to pay the tea levy in the manner provided under regulation 5.

Point of imposition
of the levy.

4. (1) A tea exporter shall pay the tea levy at the point of export.

(2) A tea importer shall pay the tea levy at the point of import.

Rate of the levy.	<p>5. (1) The rate of the levy for tea exports and imports shall be at the rate provided under section 53(2) and 53(3) of the Act.</p> <p>(2) The rate of the levy for tea diverted into Kenyan as provided under Regulation 3(3) shall be at the rate of one hundred percent of the auction value for teas sold through the auction.</p> <p>(3) The rate of the levy for tea imported into Kenya from an export processing zone or special economic zone as provided under Regulation 3(4) shall be at the rate of one hundred percent of the value of the imported teas.</p>
Time of payment.	<p>6. The levy shall be due and payable to the Board as follows—</p> <p>(a) at the time when the tea exporter is declaring the export with the Board; or</p> <p>(b) at the time when the tea importer is declaring the import with the Board.</p>
Collector of the levy.	<p>7. The levy shall be collected by the Board or an agent duly authorized by the Board to collect the Levy on its behalf</p>
Declaration of exports or imports	<p>8. (1) A tea exporter or importer shall declare to the Board at the time of import or export, the value of exports or imports indicating the applicable levy using Forms TBK/TB/J2 or TBK/TB/L2 set out in the Schedule.</p> <p>(2) The Board or its authorized agent shall, verify the tea export or import documentation to authenticate the export or import declaration.</p> <p>(3) A tea exporter or importer who fails to declare or who provides false information on their tea export and import consignments or on any other information required by the Board commits an offence and shall be liable on conviction to the penalty provided under Section 71 of the Act</p>
Proof of payment of levy.	<p>9. (1) A tea exporter or importer shall pay the applicable levy and provide to the Board or its authorized agent proof of payment of the tea levy payable.</p> <p>(2) Upon confirmation of payment of the applicable tea levy, the Board or its authorized agent shall issue the tea exporter or importer with a receipt.</p>

Remittance of levy
by agent.

10. Where the tea levy is paid to an authorized agent, the authorized agent shall remit the amount to the Board not later than the 30th day of the following month.

Permit.

11. (1) The Board shall upon verification of tea exports or imports documentation and payment of the applicable levy, issue an export/import permit in Form TBK/TB/M set out in the Second Schedule.

(2) The Board shall not issue an export/import permit to an exporter or importer unless that person has paid the applicable tea levy and complied with the provisions of the Act and any regulations made there under.

(3) The Board may cancel the export or import permit if an exporter or importer contravenes the provisions of the Act and any regulations made there under.

Exemption from
levy.

12. Notwithstanding the provisions of regulation 3, the following shall be exempted from the tea levy-

(a) value added tea exports;

(b) Kenya teas value added in an Export Processing Zone or Special Economic Zone for local consumption.

Default in payment
of levy.

13. (1) Any amount of the levy which is due and remains unpaid shall be recovered by the Board as a civil debt due to it from the person by whom it is payable.

(2) Any tea levy that remains unpaid for over thirty days shall attract interest at the prevailing Central bank rate, from the time the levy becomes due, until it is fully paid.

Utilization of the
Tea levy

14. (1) The Cabinet Secretary shall develop a framework to ensure effective utilization of the income and price stabilization funds.

(2) The Board shall hold public participation forums with tea industry stakeholders to identify and prioritize key industry programmes on which the levy shall be utilized.

(3) The counties shall hold public participation forums with tea industry stakeholders to identify and prioritize key tea industry

infrastructure on which the infrastructure levy shall be utilized within the tea catchment areas in their respective counties.

- (4) The Cabinet Secretary shall develop a framework for the administration and utilization of the infrastructure levy under Section 53(5)(d) of the Tea Act in consultation with the tea growing counties and tea industry stakeholders to ensure that the levy is applied for infrastructure development within tea catchment areas in the tea growing counties.

Modification or
alteration of
prescribed Forms

15. The Board may make such modifications, alterations or additions on the prescribed forms as may be required from time to time to enable effective use including the use of such forms electronically.

Penalty

16. A tea exporter or importer who fails to pay the applicable levy on a tea exports or imports commits an offence and shall, on conviction, be liable to the penalty provided under Section 71 of the Act.

FIRST SCHEDULE

THE TEA ACT, 2020
(Cap. 343)

FORM TBK\TB\J2

(r.8(1))

TEA EXPORT DECLARATION
(CONFIDENTIAL)

1. Name of exporter.....
2. Address.....
3. Telephone No.....
4. Email Address.....
1. Registration certificate number.....
2. Details of consignment (bulk teas)

Factory Marks	Country of Origin	Invoice No.	Grade	No. of Packages	Net Weight (Kg)	Custom Value of Consignment (USD)	Auction Value of Consignment (USD)	Tea Levy applicable (USD)

(If spaces not adequate provide attachment and if tea is blended please attach blending sheet)

3. Details of consignment (value added teas)
(Teas packed for retail in not more than 10 Kgs in the form of tea bags, tea packets, instant and ready to drink tea containers).

Brand Name	Factory Mark	Country of Origin	Form of packaging	Invoice No.	No. of Packages	Net Weight (Kg)	Unit Price	Value of Consignment (USD)

(If spaces not adequate provide attachment and if tea is blended please attach blending sheet)

4. Summary of the consignment

Type of consignment	Net Weight	Value of Consignment
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	(Kg)	%	(USD)	%
Bulk				
Value added teas				
Total				

Full name and address of buyer/consignee.....

Name and address of Warehouse where tea can be inspected.....

Tea Short Shipment (if any):

Factory Marks.	Invoice No.	Grade	No of Packages	Net Weight (Kg)

If space provided is not adequate provide an attachment

Note:- Every exporter shall attach certified copies of the following documents for verification.

- Sale contract showing (contract number, contract date);
- Commercial invoice showing (unit price USD, terms of payment, port and Country of destination);
- Brokers invoice (for auction teas);
- Purchases tax invoice from producer or buyer (for direct sales);
- Blending sheet (where applicable);
- Custom entry form; and
- payment advise/slip for tea levy.

I/we hereby certify that the information provided in this form is complete, true and correct.

.....
Name of Officer

.....
Authorized signature and Stamp of Exporter

.....
Date

FOR OFFICIAL USE

Authenticated by

Officer's Name

Signature Date.....

Payment Verified by

Officer's Name

Signature and Official Stamp..... Date.....

Approved by

Officer's Name

Signature and Official Stamp..... Date.....

Terms and Conditions

1. A tea exporter shall declare the tea export using form TBK\TB\ J2 in the Tea Board of Kenya Management Information System.
2. A tea exporter shall upload relevant documents for verification in the Tea Board of Kenya Management Information System.
3. The tea levy on exports shall be payable at the rate of one per centum (1%) of the auction value for teas sold through the auction or customs value for direct sale overseas.
4. Any tea levy which remains unpaid for more than thirty days shall be recovered by the Board as a civil debt due to it from the person by whom it is payable.
5. A tea exporter or importer who fails to pay the applicable levy on a tea exports or imports commits an offence and shall on conviction be liable to the penalty prescribed under section 71 of the Act.

TEA ACT, 2020*(Cap. 343)***FORM TBK\TB\L2***(r.8(1))***TEA IMPORT DECLARATION
(CONFIDENTIAL)**

1. Name of importer
2. Registration certificate number
3. Address.....
4. Telephone number
5. Email address.....
6. Details of consignment (bulk teas)

Country of Origin	Invoice No.	Grade	Net weight (Kg)	Unit Price (USD)	Customs Value of Consignment (USD)	Auction Value of Consignment (USD)	Tea Levy applicable (USD)
TOTAL							

(If space is not adequate provide additional attachment and if tea is blended please attach blending sheet)

7. If imported tea packets or value added form, details of shipment

Country of Origin	Invoice No.	Type	Net weight (Kg)	Unit price (USD)	Customs value of consignment (USD)	Tea Levy applicable (USD)
TOTAL						

(If space is not adequate provide additional attachment and if tea is blended please attach blending sheet)

8. Full name and address of Seller/Consigner:.....
.....
9. Name and physical address of Warehouse where tea will be stored.....
.....

10. Indicate Tea short shipment (if any):

Country of Origin	Invoice No.	Grade	Net weight (Kg)	Unit price (USD)	Customs Value of consignment (USD)	Auction Value of Consignment (USD)
TOTAL						

(If space provided is not adequate provide an attachment)

Note: Every Importer shall attach certified copies of the following documents for verification-

- (i). Sale contract;
- (ii). Phytosanitary Certificate;
- (iii). Certificate of Origin;
- (iv). Certificate of analysis and pesticide residues;
- (v). Customs entry form;
- (vi). Pre-import approval Order; and
- (vii). Payment advise/slip for tea levy.

I/we hereby certify that the information provided in this form is complete, true and correct.

.....
Name of Officer

.....
Authorized signature and Stamp of Exporter

.....
Date

FOR OFFICIAL USE	
Authenticated by Officer's Name Signature Date.....	
Payment Verified by Officer's Name Signature and Official Stamp..... Date.....	

Approved by

Officer's Name

Signature and Official Stamp..... Date.....

Terms and conditions

1. A tea importer shall comply with Kenya Revenue Authority rules and regulations on bonded and transit goods.
2. A tea importer who diverts tea into the local market shall produce evidence of duty and value added tax payment to the Kenya Revenue Authority.
3. A tea importer shall pay tea levy at the rate of one hundred per centum (100%) of the value of the imported teas.
4. A tea importer shall pay tea levy at the rate of one hundred per centum (100%) of the import value for any non-Kenyan teas imported from the Export Processing Zone or Special Economic Zone into Kenya for local consumption.
5. A tea importer shall prior to importation of tea into Kenya obtain a pre-import approval from the Board.
6. A tea importer shall declare the tea import using form TBK\TB\L2 in the Tea Board of Kenya Management Information System.
7. A tea importer shall upload relevant documents for verification in the Tea Board of Kenya Management Information System.
8. A tea importer shall comply with the provisions of Section 31 of the Tea Act on tea imports.
9. Any tea levy which remains unpaid for more than thirty days shall be recovered by the Board as a civil debt due to it from the person by whom it is payable.
10. A tea importer who fails to pay the applicable levy on a tea import commits an offence and shall on conviction be liable to the penalty prescribed under Section 71 of the Act.

SECOND SCHEDULE
TEA ACT, 2020
(Cap. 343)

FORM TBK/TB/M

(r.11(1))

TEA EXPORT/IMPORT PERMIT

Name of Exporter/Importer.....
Postal Address.....
Contact Person and Designation
Telephone/Mobile No.....
E-mail Address.....
Tea Export/Import Registration No.
Issue Date
Customs Entry No and Date.....
Net Weight (Kgs made tea).....
Physical location of consignment
.....

Signature of Exporter/Importer or Authorized Agent

Date:.....

FOR OFFICIAL USE ONLY

Name Signature Date
For and on behalf of Tea Board of Kenya

Made on the, 2025.

MUTAH KAGWE,
Cabinet Secretary for Agriculture and Livestock Development