

Tobacco Data for Kenya - Data Quality Notes

Production and consumption data

Our main source of production and consumption data are reports from the Kenya National Bureau of Statistics (Annual Reports, Economic Surveys, and the Statistical Abstracts). There are inconsistencies in the cigarette and cigar production and consumption data across different years in these reports from 2004 to 2011, however. We have selected the most likely amounts, and provide source documentation for researchers who wish to check this. Data for the most recent year (2015) is provisional, and subject to revision.

Excise tax data

As of 2003, there were four tiers of cigarette excise taxes in Kenya. The tiers were based on the retail selling price (RSP) of the cigarette brand. This excise tax was increased across all tiers in 2005, and increased again for cigarettes with a RSP above 3500 Kenyan Shillings (KES) in 2006, amended in October 2007. The excise tax on cigarettes in the other 3 tiers were also increased in 2007. The excise tax was again revised in 2008. In May 2012, the complex excise tax structure was amended to KES 1,200 or 35% of the RSP, whichever was higher. In November 2015, the excise tax was KES 2500 across all brands and RSPs

Additional taxes on cigarettes in Kenya include value added tax (VAT) at 16% of ex -factory price for the period 2003 to 2016, and import duties at 30% value of consignment for 2004-2006. The Common Market for Eastern and Southern Africa (COMESA) countries receive preferential rates on import duties.

Sources

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6. Government of Kenya (2012). Kenya Gazette Supplement. Finance Acts 2012. No. 23. Nairobi, 6 November 2015.
7. Government of Kenya (2015). Kenya Gazette Supplement. Finance Acts 2015. No. 23. Nairobi, 6 November 2015