

LEGAL NOTICE NO.....	
THE SUGAR ACT, 2024	
<i>(No.11 of 2024)</i>	
DRAFT 1 – THE SUGAR (IMPORTS and EXPORTS) REGULATIONS, 2025	
ARRANGEMENT OF REGULATIONS	
<i>Regulation</i>	

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LEGAL NOTICE NO.....	
THE SUGAR ACT, 2024	
<i>(No.11 of 2024)</i>	
In exercise of the powers conferred under section 61 of the Sugar Act, 2024 the Cabinet Secretary for the Ministry of Agriculture and Livestock Development in consultation with the County Governments and the Kenya Sugar Board makes the following Regulations-	

PART I - PRELIMINARY	
Citation.	1. These Regulations may be cited as the Sugar (Imports and Exports) Regulations, 2025.
Interpretation.	2. In these Regulations, unless the context otherwise requires-
	"Act" means the Sugar Act, 2024;
No. 11 of 2024	"COMESA" means the organization established by the Treaty establishing the Common Market for Eastern and Southern Africa, 1994;
	"consignment" means sugar crop, sugar and sugar by-products to be exported or imported, by an exporter or importer, who has a valid export permit or import permit, as the case may be;
	"export permit" means a permit issued by the Board in accordance with these regulations;
	"exporter" means a person who exports sugar crop, sugar and sugar by-products;

"import permit" means a permit issued by the Board in accordance with these regulations;

"importer" means a person who imports sugar crop, sugar and sugar by-products;

"permit" means an export permit, import permit, pre-export permit, pre-shipment permit or a release order, issued in accordance with these regulations;

"register" means a register maintained by the Board under these regulations;

"premise" means a building used for aggregating, storing and manufacturing of sugar crop produce or product;

"sugar industry inspector" means a person appointed as an inspector under Section 35 of the Act;

Purpose of these Regulations.

3. The purpose of these Regulations is to manage the importation and exportation of sugar crop, sugar and by-products.

Scope of application of these Regulations.

4. These Regulations shall apply to-

(a) Registration and licensing of importers and exporters

(b) Sugar and by-products imports and exports

PART II- REGISTRATION AND LICENSING

Registration of importers and exporters

5. (1) A person who intends to import or export sugar crop, sugar and by-products shall apply to the Board for registration in Form KSB/IE/01 as set out in the First Schedule.

(2) An application made under paragraph (1) shall be accompanied by

(a) the profile of the applicant;

(b) a copy of certificate of incorporation or certificate of registration of the applicant (if the applicant is a company or registered entity)

(c) a copy of the applicant's CR12 or certificate of registration of business name

(d) a copy of the applicant's valid business permit at the time of making the application;

(e) the applicant's latest audited accounts

(f) a copy of the identity cards or passports and KRA Pin certificate for company director(s);

(g) a copy of a valid certificate of good conduct for company director(s); and

(h) a copy of the applicant's KRA Pin Certificate and a valid tax compliance certificate;

(3) Where the applicant has met all the requirements the Board shall approve the application under paragraph (1) and

(a) record the name and such other particulars as may be required, of the applicant in the register; and

(b) issue the applicant with an import or export registration in Form KSB/IE/01A as set out in the First Schedule.

Licensing of importers and exporters

6. (1) A person who intends to import or export sugar crop, sugar and by-products shall apply for an import or export license in Form KSB/IE/02 as set out in the First Schedule.

(2) The applicant in paragraph (1) shall attach the import or export registration certificate

(3) An application made under paragraph (1) shall be accompanied by the payment of the license fee set out in the Second Schedule.

(4) The Board shall approve the application and issue an import or export license in Form KSB/IE/02A set out in the First Schedule.

Pre-import permit
and pre-export
approval

7. (1) A holder of an import or export license shall make an application for pre-import permit and pre-export approval to the Board by submitting a letter of intent to import or export through Form KSB/IE/03 set out in the First Schedule and attach the following documents

(a) proforma invoice showing all charges (free on board, cost insurance and freight)

(b) Country of origin or destination

(c) Quantity and type of sugar

(d) Intended time of importation or exportation

(2) The Board shall consider the application taking into account the domestic market deficit, regional and international trade obligations

(3) The Board shall issue a pre-import permit or pre-export approval letter in Form KSB/IE/03A set out in the First Schedule, to successful applicants within fourteen (14) days from the date of receipt of application

Import or export
permit

8. (1) A holder of a valid import or export license and pre-import or export approval letter shall apply for a consignment specific import or export permit and attach the following:

(a) An import or export license

(b) A pre-import or export approval letter

(c) A valid Bill of lading

(d) Import Declaration Form

(e) The Customs entry or exit documents for the consignment

(f) Commercial invoice from the supplier

(g) Delivery note

(h) Certificate of Origin of the consignment

(i) Phyto-sanitary permits or certificates

(j) Certificate of pre- import conformity from the country of origin in respect to the consignment

(k) Identification and contact details of the supplier

(2) The Board shall inspect the consignment and issue release order on arrival

Importers and
Exporters register

9. The Board shall maintain a register of all importers and exporters who have been registered in accordance with these Regulations.

PART III – IMPORTS AND EXPORTS

Inspection of consignments

10. The Board shall inspect consignments and issue release orders

Release orders

11. (1) After a consignment has been verified in accordance with regulation 10, the Board may issue a release order in Form KSB/IE/04 as set out in the First Schedule.

(2) The release order issued under sub-regulation (1) shall authorize the consignment to be released to the holder of a valid export or import license, as the case may be.

Obligation to submit returns

12. (1) A holder of an import license shall submit monthly returns of their consignments to the Board in Form KSB/IE/05 as set out in the First Schedule.

(2) A person who contravenes the provision of this section commits an offence and shall be liable, on conviction, to the penalty prescribed under section 57(3) of the Act.

FIRST SCHEDULE
FORMS, CERTIFICATES, LICENSES AND PERMITS
FORM KSB/IE/01
<i>(r. 5(1))</i>
APPLICATION FOR REGISTRATION AS AN IMPORTER OR EXPORTER
Name of the applicant:
Categories (tick as appropriate)

a.	Exporter	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
b.	Importer	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
		Brown sugar	

Registered Physical Address:
Building:
Street:
Town/City:
L.R. No.:
Telephone Number:
E-mail Address:
Postal Address:
Date of Incorporation (if company):

Registration No:

5. Full names, addresses and occupations of the directors:

<i>Name</i>	<i>Address</i>	<i>Occupation</i>
a.		
b.		
c.		
d.		

Branch Office(s) (if any)

- a) Registered Physical Address:
- b) Registered Physical Address:
- c) Registered Physical Address:
- d) Registered Physical Address:

Declarations

- a. I/We certify that we have read and understood the provisions of the Sugar Act, 2024 and the regulations made there under.
- b. I/We also understand that the registration certificate granted on this application may be cancelled and penalties may be imposed on each of us if any document or statement submitted by us in the course of this application is false or materially misleading.

Name of Director.....	Signature	Date
Name of Director.....	Signature	Date

FORM KSB/IE/01A
(r. 5(3)(b))

Certificate No.: KSB/CERT/.....



Importer/Exporters

EXPORTER/IMPORTER CERTIFICATE OF REGISTRATION

This is to certify that is hereby issued with a certificate of registration as a Sugar Exporter/Importer (Delete appropriately) beginning this day of 20.....

Date: Signed:

Valid from: To:

Official Stamp

Chief Executive Officer, Kenya Sugar Board

FORM KSB/IE/02
<i>(r. 6(1))</i>
APPLICATION FOR AN IMPORT OR EXPORT LICENCE
Name of applicant:
Registration number:
<i>(attach, a copy of the certificate of registration)</i>
Categories (tick as appropriate)

a.	Exporter	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Other sugar products	
		Sugar Crop	
b.	Importer	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Other sugar products	
		Sugar Crop	
		Brown sugar	

I/We enclose the following required certified documentation in support of our application:

- | |
|--|
| (a) the profile of the applicant; |
| (b) a copy of certificate of incorporation or certificate of registration of the applicant (if the applicant is a company or registered entity); |
| (c) a copy of the applicant's CR12 or certificate of business registration; |
| (d) a copy of the applicant's valid business permit at the time of making the application; |
| (e) the applicant's latest audited accounts; |
| (f) a copy of the identity cards or passports and KRA Pin certificate for company director(s); |

- | |
|---|
| (g) a copy of a valid certificate of good conduct for company director(s); and |
| (h) a copy of the applicant's KRA Pin Certificate and a valid tax compliance certificate; |

Declarations

- | |
|--|
| a) I/We certify that we have read and understood the provisions of the Sugar Act, 2024 and regulations made there under. |
| b) I/We also understand that the export/import license granted on this application may be cancelled and penalties may be imposed on each of us if any document or statement submitted by us in the course of this application is false or materially misleading. |

Name of Director..... Signature Date
Name of Director..... Signature Date
Name of Company Secretary..... Signature Date

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FORM KSB/IE/02A

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(r. 6(5))

IMPORT/EXPORT LICENSE

Issued to (Insert the name of the successful applicant and their registration number)

This License is valid from to

In respect of -

a.	Exporter	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
b.	Importer	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
		Brown sugar	

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..... Chief Executive Officer

Date of Issue
Official Stamp

Kindly note:

- | |
|--|
| 1. The holder of this License shall submit their returns quarterly without fail. |
| 2. This License is not transferrable. |

FORM KSB/IE/03

(r.7(1))

APPLICATION FORM FOR A PRE-IMPORT OR PRE-EXPORT APPROVAL

Name of applicant:

Approval Number:

(attach a copy of the import licence/export licence)

Categories (tick as appropriate)

a.	Exporter	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
b.	Importer	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
		Brown sugar	

I/We enclose the following required certified documentation in support of our application:

1. An import or export licence
2. Proforma invoice showing all charges (free on board, cost insurance and freight)
3. Country of origin or destination
4. Quantity and type of sugar
5. Intended time of importation or exportation

Declarations

1. I/We certify that we have read and understood the provisions of the Sugar Act, 2024 and the regulations made there under.
2. I/We also understand that the pre-shipment approval granted on this application may be cancelled and penalties may be imposed on each of us if any document or statement submitted by us in the course of this application is false or materially misleading.

Name of Director..... Signature Date

Name of Director..... Signature Date

Name of Company Secretary..... Signature Date

FORM KSB/IE/03A

(r. 7(3))

PRE-IMPORT OR PRE-EXPORT APPROVAL LETTER

Pre-shipment Approval Number:

Issued to

.....

(Insert the name of the successful applicant and their import/export license number number)

This Approval is valid from to

In respect of -

a.	Exporter	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
		Quantity of consignment to be exported (Kgs)
Country of Destination		
b.	Importer	Brown sugar	
		White refined sugar	
		By-product of sugar	
		Sugar Crop	
		Brown sugar	
Quantity of consignment to be imported (Kgs)		
Country of Origin		

.....

Chief Executive Officer

Date of Issue

Official Stamp

Kindly note:

1. The holder of this Approval shall submit their returns monthly without fail.
2. This Approval is not transferrable.
3. The Holder of this Approval shall apply for a consignment import/export permit at the time of the actual importation/exportation.

FORM KSB/IE/04

(r. 11(1))

RELEASE ORDER

Release Order Number:

Issued to

.....
(Insert the name of the exporter or importer and their Pre-shipment Approval number)

This Release Order is valid from to

In respect of -

a. Exporter	Brown sugar	
	White refined sugar	
	By-product of sugar	
	Other sugar products	
	Sugar Crop	
Details of consignment to be exported (Kgs)	1. Declarant/Clearing Agent:	
	2. Number of Containers/Trucks:	
	3. Vessel Name/Truck Registration Number:	
	4. Quantity in Metric Tonnes:	
	5. Entry Number:	
	6. Country of Destination:	
b. Importer	Brown sugar	
	White refined sugar	
	By-product of sugar	
	Other sugar products	
	Sugar Crop	
	Brown sugar	
Details of consignment to be imported (Kgs)	1. Declarant/Clearing Agent:	

	2. Number of Containers/Trucks:
	3. Vessel Name/Truck Registration Number:
	4. Quantity in Metric Tonnes:
	5. Entry Number:
	6. Country of Origin:

Verification Details:

1. Batch Number
2. Production Date
3. Expiry Date
4. Number of Containers Verified

Name of Officer
Sign
Date
Stamp

FORM KSB/IE/06
<i>(r. 16(1))</i>
RETURNS FOR AN EXPORTER/IMPORTER

<p>1. Name of Exporter/Importer: Pre-shipment Approval number: Import permit number </p>
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<p>2. Details of consignments imported or exported:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">(a) Port and Country of origin/destination:</td> </tr> <tr> <td style="padding: 2px;">(b) Manifest Numbers at Gazetted entry points</td> </tr> <tr> <td style="padding: 2px;">(c) Quantity:</td> </tr> <tr> <td style="padding: 2px;">(d) C.I.F. value:</td> </tr> </table>	(a) Port and Country of origin/destination:	(b) Manifest Numbers at Gazetted entry points	(c) Quantity:	(d) C.I.F. value:
(a) Port and Country of origin/destination:				
(b) Manifest Numbers at Gazetted entry points				
(c) Quantity:				
(d) C.I.F. value:				

<p>3. Utilization of imports. Please give detailed breakdown of utilization under following categories: (If space is inadequate provide attachment)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">(a) Direct human consumption (give a full list of purchasers, addresses, physical location and quantities purchased)</td> </tr> <tr> <td style="padding: 2px;">.....</td> </tr> <tr> <td style="padding: 2px;">.....</td> </tr> </table>	(a) Direct human consumption (give a full list of purchasers, addresses, physical location and quantities purchased)
(a) Direct human consumption (give a full list of purchasers, addresses, physical location and quantities purchased)			
.....			
.....			

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<p>(b) Industrial manufacturing (specify type of products in which sugar was used and production returns for the period)</p> <p>.....</p> <p>.....</p>
<p>(c) Raw sugar for processing (specify quality of raw sugar processed into mill white, refined sugar, brown sugar or other by-products. Also give a full list, addresses and physical locations of all the end users of the processed goods.)</p> <p>.....</p> <p>.....</p>

<p>4. Full name and address of purchasers or vendors, to whom consignments were sold or bought from:</p> <p>.....</p> <p>.....</p>
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<p>5. Name and address of warehouses where consignments were inspected:</p> <p>.....</p> <p>.....</p>

<p>6. Consignment short shipment if (any):</p>
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Manifest Number	Invoice Nos.	Type of Consignment (Raw Sugar, Brown Sugar, By-product of Sugar, White Refined Sugar)	Net Weight (kilograms)
a.			
b.			
c.			

(If space provided is not adequate provide an attachment.)

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NB: Applicant to attach copies of the following documents for verification.

- | |
|---|
| 1) Commercial invoice |
| 2) An approved customs entry |
| 3) Quantity utilized and stock balances |
| 4) Quantity of sales and stock balances |

SECOND SCHEDULE

FEES AND LEVIES

(r. 16(1))

No.	Category	Amount (Ksh)	Responsibility
1.	Sugar Development levy on imported sugar	4% of C.I.F. Value	Board
2.	Sugar and By-Products Importation License Fee	200,000	Board
3.	Sugar and By-Products Export License Fee	200,000	Board