REPUBLIC OF KENYA

THE NATIONAL TREASURY

PUBLIC NOTICE

DRAFT PUBLIC FINANCE MANAGEMENT (EXPORT AND INVESTMENT PROMOTION LEVY FUND) REGULATIONS, 2026

The Export and Investment Promotion Levy (EIPL) is a tax charged on imported goods entering Kenya for home use, rather than on exports. Section 7A of the Miscellaneous Fees and Levies Act (via the Finance Act, 2023) introduced it to protect local manufacturers from cheap imports and fund local export and investment initiatives.

The revenue collected goes into a dedicated fund to boost local manufacturing, create jobs, save foreign exchange, and promote Kenyan exports. It is calculated as a percentage of the customs value of the imported goods. The Kenya Revenue Authority (KRA) collects the levy at the port of entry when goods are cleared for home use.

Section 4(a) of the Statutory Instruments Act, 2013 provides that **"the object of this Act is to provide a comprehensive regime for the making, scrutiny, publication and operation of Statutory Instruments by requiring regulation-making authorities to undertake consultation before making Statutory Instruments".** In addition, Section 5 (3) of the Statutory Instruments Act, 2013 states that **"without limiting by implication the form that consultation referred to in sub-section (1) might take, the consultation shall** –

a. involve notification, either directly or by advertisement, of bodies that, or of organizations representative of persons who are likely to be affected by the proposed instrument; or

b. invite submissions to be made by a specified date or might invite participation in public hearings to be held concerning the proposed instrument.

Accordingly, the National Treasury has now finalized the preparation of the draft Public Finance Management (Export and Investment Promotion Levy Fund) Regulations, 2026. The draft Public Finance Management (Export and Investment Promotion Levy Fund) Regulations, 2026 have been prepared and posted on the National Treasury website **http://www.treasury.go.ke.** The explanatory memorandum has also been posted.

Now, pursuant to Section 4(a) and 5(3) (a) and (b) of the Statutory Instruments Act, 2013, the National Treasury invites members of the public to submit comments, inputs or memoranda they may have on the said draft Public Finance Management (Export and Investment Promotion Levy Fund) Regulations 2026 in the format provided on the website.

The general public may forward comments, inputs, or written memoranda to the **Principal Secretary, The National Treasury, P. O. Box 30007-00100, Nairobi,** or hand-deliver them to the office of the **Principal Secretary, National Treasury Building, Nairobi.** They may also be submitted by email to **ps@treasury.go.ke**, with a copy to **jona.wala@treasury.go.ke,** and must be received by **15th December, 2026, at 5:00 pm.**

Comments, inputs, or memoranda from the general public, once received, will be considered public records and may be shared with the legislative arm of Government. Comments are most helpful if they indicate the specific regulation or group of regulations to which they relate, contain a clear rationale, and, where applicable, provide a suggestion for alternative wording. Comments must be submitted in English (**see the Template for Comments format).**

The Regulations may be modified in light of the comments received before publication in the final form.

Additionally, there shall be an in-person meeting for public consultations on the above draft Public Finance Management (Export and Investment Promotion Levy Fund) Regulations, 2026, as per the schedule below: -

No.	Stakeholder	Dates for meeting	Time for meeting	Venue
1.	General Public	8th December, 2026	10.00 a.m	Kenyatta International Convention Centre

The invitation letters for the meetings shall be delivered to stakeholders before the meeting date. The meeting venue will be the **Kenyatta International Convention Center**, as indicated in the Public Notice.

HON. FCPA JOHN MBADI NG'ONGO, EGH
CABINET SECRETARY

KENYA VISION 2030