

SPECIAL ISSUE

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LEGAL NOTICE NO. 181

THE PETROLEUM DEVELOPMENT FUND ACT

(Cap. 426)

IN EXERCISE of the powers conferred by section 3 (1) of the Petroleum Development Levy Fund Act, the Cabinet Secretary for Energy and Petroleum makes the following Order—

**THE PETROLEUM DEVELOPMENT LEVY (AMENDMENT)
ORDER, 2025**

1. This Order may be cited as the Petroleum Development Levy (Amendment) Order, 2025. Citation.

2. The Petroleum Development Levy (Amendment) Order, 2020, is amended by repealing the Schedule and replacing it with the following new Schedule— Sub. Leg.

SCHEDULE [para. 3]

LEVY ON PETROLEUM FUELS

	<i>Tariff Code</i>	<i>Product Description</i>	<i>Rate of Levy (Ksh.)</i>
1.	2709.00.00	Petroleum Oils and Oils obtained from bituminous minerals, crude	5,400.00 per 1,000 litres at 20°C
2.	2710.12.10	Motor Spirit (gasoline) Regular	5,400.00 per 1,000 litres at 20°C
3.	2710.12.30	Aviation Spirit	5,400.00 per 1,000 litres at 20°C
4.	2710.12.20	Motor Spirit (gasoline) Premium	5,400.00 per 1,000 litres at 20°C
5.	2710.12.40	Spirit Type Jet Fuel	5,400.00 per 1,000 litres at 20°C
6.	2710.12.50	Special Boiling Point Spirit and White Spirit	400.00 per 1,000 litres at 20°C
7.	2710.12.90	Other Light Oils and Preparations	400.00 per 1,000 litres at 20°C
8.	2710.19.21	Kerosene Type Jet Fuel	5,400.00 per 1,000 litres at 20°C
9.	2710.19.22	Illuminating Kerosene (IK)	400.00 per 1,000 litres at 20°C
10.	2710.19.29	Other Medium Oils and Preparations Gas oil or diesel oil	5,400.00 per 1,000 litres at 20°C

11.	2710.19.31	Gas Oil (automotive, light, amber for high speed engines)	5,400.00 per 1,000 litres at 20°C
12.	2710.19.32	Diesel oil (industrial, heavy, black, for low speed marine and stationery engines)	5,400.00 per 1,000 litres at 20°C
13.	2710.19.39	Other Gas Oils Residual Oils	5,400.00 per 1,000 litres at 20°C
14.	2710.19.41	Residual Fuel Oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 125 centistrokes	400.00 per 1,000 litres at 20°C
15.	2710.19.42	Residual Fuel Oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 180 centistrokes.	400.00 per 1,000 litres at 20°C
16.	2710.19.43	Residual Fuel Oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 280 centistrokes.	400.00 per 1,000 litres at 20°C
17.	2710.19.49	Other residual fuel oils	400.00 per 1,000 litres at 20°C
18.	2711.11.00	Liquefied natural gas	400.00 per 1,000 litres at 20°C
19.	2711.12.00	Propane (Petroleum gases) LPG	5,400.00 per 1,000 Kg at 20°C
20.	2711.13.00	Butanes (Petroleum gases) LPG	5,400.00 per 1,000 Kg at 20°C
21.	2711.21.00	Natural gas in gaseous state	400.00 per 1,000 Kg at 20°C
22.	2711.29.00	Other petroleum gases and other gaseous hydrocarbons in gaseous state	400.00 per 1,000 Kg at 20°C
23.	2713.20.00	Petroleum Bitumen	400.00 per 1,000 Kg at 20°C
24.	2714.10.00	Bituminous or oil shale and tar sands	400.00 per 1,000 Kg at 20°C
25.	2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	400.00 per 1,000 Kg at 20°C

Made on the 10th November, 2025.

J. OPIYO WANDAYI,
Cabinet Secretary for Energy and Petroleum.