

Kenya Revenue Authority (KRA)

Frequently Asked Questions

Q1. What is the procedure and the requirements for importation into Kenya and clearance through Customs?

To import any commodity into Kenya, an importer will have to enlist the services of a clearing agent who will process the import documentation through Kenya Customs electronically on the Simba 2005 system and clear the goods on your behalf. To view a listing of licensed clearing agents, [click here](#).

An import declaration fee (IDF) of 2.25% of the CIF Value subject to a minimum of Ksh. 5,000.00 is payable.

Customs will assess duty payable depending on the value of the item(s) and the duty rate applicable. The East African Community Common External Tariff laying out the duty rates of imported items is available [here](#).

Q2. What is the maximum age of second hand motor vehicles allowed into the country?

Motor vehicles of over 8 years old are not allowed into Kenya as per the KS 1515:2000 quality standard by the Kenya Bureau of Standards. Kenya Customs enforces this requirement.

This year, we are allowing vehicles manufactured in the year 2000 and thereafter.

Q3. How much duty can I expect to pay on importation of a second hand motor vehicle?

The duty payable on the importation of a motor vehicle is as follows:

- **Import Duty:** 25% of the CIF value of the vehicle
- **Excise Duty:** 20% of the (CIF value + Import Duty)
- **VAT:** 16% of the (CIF value + Import Duty + Excise Duty)
- **IDF:** 2.25% of the CIF value or Ksh. 5,000, whichever is higher, is payable.

CIF – This is the customs value of the vehicle i.e. the Cost, Insurance & Freight paid for the vehicle. The CIF value of the vehicle is also deduced from the Current Retail Selling Price (CRSP) of the vehicle

Q4. What are the requirements to enable me travel across Kenyan borders by road with a personal car?

For Kenyan residents traveling with a vehicle registered in Kenya, you will have two options;

1. Deposit your logbook with Customs at the point of exit or border and collect it upon re-entry into the country.
2. Alternatively, you could deposit your logbook with Customs - Motor Vehicle Valuation Section at Forodha House, Jomo Kenyatta International Airport.

For foreigners, a *carnet de passage* has to be obtained. This document is issued by the Automobile Association (AA) office in any country.

Q5. I am a Kenyan studying abroad and set to come back home soon, what am I entitled to bring into Kenya duty free?

You are allowed, among other items, one motor vehicle (excluding buses and mini buses) into the country duty free subject to the following conditions:

1. You must have resided outside Kenya for at least two years during which period you should not have visited Kenya for an aggregate of more than 90 days.
2. You must have personally owned and used the motor vehicle for at least twelve months.
3. The motor vehicle must not be older than 8 years.
4. You must have attained the age of eighteen years.
5. You must not have been granted a similar exemption previously.

Other items that may be exempted when imported as baggage by a returning resident are:

- Wearing apparel
- Personal and household effects which were in his personal or household use in his former place of residence

Q6. What items are exempt from duty upon importation?

The [Fifth Schedule](#) to the East African Community Customs Management Act 2004 lays out the Exemptions Regime;

Part A – Specific Exemptions ‘Privileged Persons and Institutions’
Part B – General Exemptions ‘Exempt Goods’

Q7. What duties are levied on computers and books?

Computers and computer parts do not attract any duty. However, printers attract import duty at the rate of 10% and VAT at the rate of 16%.

Educational articles and materials are duty free.

Q8. Are donations or gifts liable to duty?

Duty is payable on donations or gifts at the rates applicable under the EAC Common External Tariff, unless such goods do not attract duty in the first place.

However, some gifts and donations to charitable organizations for their official use or for free distribution to poor and needy persons, or for use in medical treatment, educational, religious or rehabilitation work or other Government approved projects, may be granted duty remission on application in writing to the Commissioner of Customs Services.

Q9. Is filming and photography equipment temporarily brought into Kenya exempted from duty?

Filming and photography equipment may be allowed into the country on a temporary basis upon clearance through the Customs Simba 2005 System.

Such importation is not subject to Import Declaration Form (IDF). However, a security bond has to be furnished with the undertaking that the equipment will be exported within such period, not exceeding twelve months from the date of importation.

A non refundable deposit of 1% of the value of the goods or Ksh.30,000, whichever is higher, is payable.