

Visiting Kenya!

Various exemptions from import duty and VAT are allowed on imports of personal and household effects to those who are visiting Kenya or changing their residence from another country to Kenya.

Your Exemptions

Goods covered by these exemptions must be: -

- a) The property of and accompany the passenger, or are imported within 90 days of the date of arrival.
- b) For the personal or household use of the passenger in Kenya.
- c) Of such kind and in such quantity as the proper officer (Customs Officer) may allow.

Generally, exemptions will be granted on the following items if imported as accompanied baggage:

- (a) Spirits (including liqueurs) not exceeding one liter or wine not exceeding 2 liters.
- (b) Perfume and toilet water not exceeding in all one half liter, of which not more than a quarter may be perfume.
- d) Cigarette, cigarillos, cigars, cheroot, tobacco and snuff not exceeding in all 250 grammas in weight.

Exemptions do not; however apply to the following items

- a) Fabrics in the piece.
- b) Any trade goods, or goods for sale or disposal to other persons
- c) Aircrafts or vessels of all kinds.
- e) Motor vehicles under temporary importation or those on transit.

Exemptions for those arriving for the first time in Kenya

In order to qualify for exemption given under this category:

- a) One must have attained the age of 18 years.
- b) One should not have been granted any of these exemptions before.
- c) One must not have resided in Kenya before arrival other than on temporary non-resident visa.

Exemptions under this item comprise of the following

- a) Wearing apparel
- b) Personal and household effects which were for personal or household use in the former place of residence.
- c) One motor vehicle (excluding buses and minibuses of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tones) owned and used outside Kenya for at least 90 days (excluding period of voyage). If the engine capacity of the motor vehicle exceeds 2,500cc and the value exceeds Kshs. 200,000, duty is payable on the difference between the value and Kshs. 200, 000/-

Exemptions for returning residents

Similar terms of exemptions also apply to returning residents if they have been residing outside Kenya for a period of at least two years and have neither been granted an exemption nor resided in Kenya for an aggregate 90 days within the two years immediately preceding their arrival.

Exemptions for those visiting Kenya

Those making a temporary visit to Kenya not exceeding 3 months are exempted from duty on the following:

- a) Non-consumable goods for personal use while visiting Kenya and which on departure will be exported.
- b) Consumable provisions and non-alcoholic beverages in such quantities and of such kind as are consistent with the visit.

Prohibited and restricted goods

A list of goods, which are prohibited or restricted, can be found in the eighth schedule of the Customs and Excise Act (CAP472). Restricted goods in this case refer to goods whose importation, carriage or exportation is subject to certain specified conditions.

The eighth schedule is reproduced here below.

Eight schedule

Prohibited and Restricted Goods

Part A - Prohibited Imports

1. All goods the importation of which is prohibited under this Act or of any law for the time being in force in Kenya.
2. False money or counterfeit currency notes or coins, and any money not being of the established standard and weight of fineness.
3. Indecent or obscene prints, paintings, books, cards, lithographs or other engravings, and any indecent or obscene articles.
4. Matches in the manufacture of which white phosphorus has been employed.
5. Any article marked, without proper authority, with the Armorial Ensigns or Coat of Arms of Kenya, or having ensigns or arms so closely resembling them as to be calculated or deceive.
6.
 - (1) Any advertisement or statement intended to promote sale of any medicine, appliance or article for the alleviation or cure of tuberculosis, or of cancer, or of any venereal disease affecting the generative organs or functions, or of sexual impotence, or of any complaint or infirmity arising from or relating to sexual intercourse, in or of humans;
Provided nothing herein shall apply to a book, document or paper published for the advancement of medical science and intended for use of a government department or registered medical practitioner.
 - (2) Any medicine, appliance or article to which is affixed an advertisement or statement referred to in paragraph one (1) or to which such an advertisement or statement relates.

7. Distilled beverages containing essential oils or chemical products which are injurious to health, including thujone, star anise, benzoic aldehyde, salicylic esters, hyssop and absinthe; Provided that nothing herein contained shall apply to "Anise" and "Anisette" liqueurs containing not more than 0.1 per centum of oil of "Anise" and distilled from either *Pimpinella anisum* or the star of Anise *allium verum*.
8. Manufactured articles bearing the name, address, or trade mark of any manufacturer or dealer, or the name of any place in Kenya, calculated to impart to those articles a special character of Kenya manufacture and which are not of that manufacturer.
9. Fire arms and ammunition of all types and other articles having the appearance of lethal weapons imported by post.

Part B - Restricted Imports

1. All goods the importation of which is for the time being regulated under this Act or any law for the time being in force in Kenya.
2. Tear gas and any other similar lachrymatory substance (whether in liquid or gaseous form) whatsoever, and any device or instrument especially designed to expel tear gas or any such similar lachrymatory substance (whether in liquid or gaseous form), except under and in accordance with the term of a written permit granted by the Minister responsible for Home affairs.
3. Portable spirits unless in respect of each consignment of spirits there is produced a certificate of age issued in the country of production or shipment by such official authority as may be acceptable to commissioner showing that the spirits have been stored in wood for a period of not less than four years.
Provided that-

- i) The Commissioner may accept in place of a certificate of age a sworn declaration to the same effect from the blender or exporter of the spirits in respect of all shipments made within a period of twelve months from the date of such declaration;
- ii) no certificate of age or declaration shall be necessary in respect of portable spirits which the Commissioner is satisfied are: -

- a) Alcoholic bitters, liqueurs, cordials and similar alcoholic mixtures.
 - b) Gin, Geneva, Holland's, schnapps, rum or any similar portable spirits.
 - c) Spirits imported for medical, industrial or specific purposes.
4. Postal franking machines except under and in accordance with the terms of written permit granted by the Managing Director of the Kenya Post and Telecommunication Corporation.
 5. Traps capable of killing or capturing any game animal except under and in accordance with the terms of a written permit granted by the Chief Game Warden.
 6. Articles bearing Boy Scout or Girl Guides badges, tokens or emblems, except under and in accordance with the terms of a written permit granted by the Boy Scout or Girl Guide Commissioner.
 7. Sound moderators or silencers capable of being fitted to a firearm as defined in the Firearms Act, except under and in accordance with the terms of a written permit granted by the Chief Game Warden.
 8. Unwrought precious metals, and precious metals, which are not manufactured or made into any article of commerce, from Zaire, Rwanda or Burundi whether to be imported in transit or for transshipment or otherwise except under and in accordance with a written permit granted by the Minister.

Part C - Prohibited Exports

1. All goods the exportation of which is prohibited under this Act or any law for the time being in force in Kenya.
2. Firearms and ammunition of all types and other articles having the appearance of lethal weapons exported by post.

Part - D Restricted Exports

1. All goods the exportation of which is regulated under this Act or any law for the time being in force in Kenya.
2. The following goods shall not be exported in vessels of less than ten tons registered-

- a) Warehoused goods;
 - b) goods under drawback;
 - c) goods for transshipment.
3. The following goods shall be exported only after the written consent thereto of the Permanent Secretary to the Treasury has been obtained:
- a) Medicaments (including veterinary medicaments) not manufactured in Kenya;
 - b) Motor Vehicle components, parts or accessories not manufactured in Kenya.