




# All about Custom Duty



[www.kra.go.ke](http://www.kra.go.ke)

**Disclaimer:** KRA notifies taxpayers that it will not accept responsibility for payments not received, credited and validated in the relevant KRA accounts.  
**Corruption Reporting:** +254 (0726) 984 668, Email: [corruptionreporting@kra.go.ke](mailto:corruptionreporting@kra.go.ke). **Short Messaging Services (SMS):** Dial (\*572#) or Text to 22572. Contact Centre: +254 (020) 4 999 999, +254 (0711) 099 999, Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke). **Complaints & Information Center Hotlines:** +254 (0) 20 281 7700 / 7800, +254 (0) 20 3 343 342, Email: [cic@kra.go.ke](mailto:cic@kra.go.ke)  @KRACare  Kenya Revenue Authority  Kenya Revenue Authority

***Tulipe Ushuru, Tujitegeme!***

### **1. Which items are exempt from duty upon importation?**

- A. The Fifth Schedule of 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’

### **2. Are disabled and physically handicapped persons exempt from payment of duty on motor vehicles?**

- A. Yes. Fifth Schedule Part (A) Paragraph 8 of EACCMA 2004.

### **3. Are non-governmental/charitable organizations exempt from payment of duty on donations received for charity work?**

- A. Fifth Schedule Part A paragraph 5 & 6 of EACCMA 2004 (Donors / NGOs with Bilateral/Multilateral agreements with partner state)

### **4. Who is a returning resident?**

- A. A person changing residence from a place outside Kenya to a place within Kenya where that person has been residing outside Kenya for a period of at least two years and has not resided in Kenya for a period(s) amounting in aggregate to ninety days or more within the two years immediately before this return to Kenya.

### **5. Are gifts tax exempt?**

- A. Duty is payable on gifts at the rate applicable under the East African Community Common External Tariff, unless such goods do not attract duty.

**6. How would an importer establish the import duty rates of any commodity he intends to import?**

- A. The import duty rates of all commodities are set out in the EAC Common External Tariff available in the KRA website. However, this should be read vis a vis the EAC Gazette Notices that incorporate any changes in the tariff rates.

**7. What do I need to register a previously exempt vehicle I have acquired?**

- A. Contact a licensed clearing agent to lodge an entry with Customs. Present the vehicle for inspection by Customs prior to acceptance of the entry document.
- If found to conform to the required standards, the processing officer will accept payment and pass the entry upon full payment of the relevant duties and taxes.

