




# Customs Duty

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***Tulipe Ushuru, Tujitegeme!***



## **What should I declare upon arrival in Kenya?**

- a. Items you purchased and are carrying with you upon return to Kenya.
- b. Items you inherited while abroad.
- c. Items you bought in duty-free shops, on the ship, or on the plane.
- d. Repairs or alterations to any items you took abroad and then brought back, even if the repairs/alterations were performed free of charge.
- e. Items you brought for someone else including gifts.
- f. Items you intend to sell or use in your business, including business merchandise that you took out of Kenya on your trip.
- g. Donations and items brought for charity.
- h. Currency of 10,000 USD and above or its equivalent must be declared at Customs upon arrival.
- i. All goods the importation of which is for the time being regulated under this Act or by any written law for the time being in force in the East African Community Partner State.



## **Where should I make the declaration?**

On the Passenger declaration form, the passenger must declare what they actually paid for each item. If you did not buy the item yourself - for example, if it is a gift - estimate its retail value in the country where you received it.

Even if the item bought is second hand, it is still dutiable.



### **What goods are prohibited?**

- a. Fake money
- b. Pornographic material /indecent articles
- c. Narcotic drugs
- d. Used tyres for light commercial vehicles
- e. Shisha and shisha flavours
- f. Skin whitening/lightening creams
- g. Toy guns
- h. Worn underwear garments of any types.
- i. Counterfeit goods of all kinds
- j. All goods the importation of which is for the time being prohibited under this Act or by any written law for the time being in force in the East African Community Partner State.



### **What goods are restricted?**

- a. Unworked precious metals and precious stones
- b. Arms and ammunition
- c. Ivory worked or unworked
- d. Spent cartridges
- e. Historical artefacts
- f. Drones
- g. Medicaments
- h. Plants and plant material

### **What is Customs Duty?**



Customs Duty is a tariff or tax imposed on goods brought into Kenya.

### **What is the rate of Customs Duty?**



The Customs Duty rate is a percentage which is determined by the total purchased value of the item. Each item has a specific duty rate.

### **Will I pay Customs Duty for goods bought from a Customs duty-free shop?**



Yes. Duty free items are only exempt in taxes within allowable concessions (Refer to Form F88). Therefore, if your acquired goods exceed your personal concession, the goods you purchased from a duty-free shop, will be subject to Customs duty.

### **What items are duty-free?**



- a. Spirits, including liquors not exceeding 1 Litre, or wine not exceeding 2 Litres.
- b. Perfumes and toiletries not exceeding 1 Litre in total, of which the perfume is not more than 250ml.
- c. Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding 250grams in total.
- d. Used personal effects.



### **Is there a limit for taxable goods?**

No. There is no limit for taxable goods. Every passenger is entitled to an allowance of up to USD500 on the value of items imported.



### **Are donations taxable?**

Yes. Donations into the country are taxable. Donations for medicines and medicaments need to be cleared by the Pharmacy and Poisons Board before entry into the country.



### **Is Filming Equipment taxable?**

Filming equipment may be allowed into the country on a temporary basis. However the importer must make an application to the Commissioner of Customs for permission to enter the equipment on temporary importation and:

- a. Undertake to export the equipment within such period not exceeding twelve months from the date of importation. However this period may be extended on application to the Minister for Finance through the Commissioner of Customs.
- b. Pay a non-refundable fee of 1% of the value of the goods or KSh. 30,000 whichever is lower.

### **How are goods for exhibition treated?**

Goods for exhibition are taxable.





For further assistance, visit KRA Tax Service Offices countrywide.

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