List of Goods Listed in the First and Second Schedule – TIMS Devices

No	TIMS Code	Description	Tax Status
1	0001.11.00	Bovine Semen of tariff number 05111000	Exempted
2	0002.11.00	Fish eggs and roes of tariff number 05119110	Exempted
3	0003.11.00	Animal semen other than of bovine of tariff number 05119910	Exempted
4	0004.11.00	Soya beans whether or not broken of tariff numbers 12011000 and 12019000	Exempted
5	0005.11.00	Groundnuts not roasted or otherwise cooked In shell of tariff number 12024100	Exempted
6	0006.11.00	Groundnuts not roasted or otherwise cooked Shelled whether or not broken of tariff number 12024200	Exempted
7	0007.11.00	Copra of tariff number 12030000	Exempted
8	0008.11.00	Linseed whether or not broken of tariff number 12040000	Exempted
9	0009.11.00	Low erucic acid rape or colza seed of tariff number 12051000	Exempted
10	0010.11.00	Other rape or colza seed of tariff number 12059000	Exempted
11	0011.11.00	Sunflower seeds whether or not broken of tariff number 12060000	Exempted
12	0012.11.00	Cotton seeds whether or not broken Seed of tariff numbers 12072100 and 12072900	Exempted
13	0013.11.00	Sesamum seeds whether or not broken of tariff number 12074000	Exempted
14	0014.11.00	Mustard seeds whether or not broken of tariff number 12075000	Exempted
15	0015.11.00	Safflower seeds whether or not broken 12076000	Exempted
16	0016.11.00	Other oil seeds and oleaginous fruits whether or not broken of tariff number 12079900	Exempted
17	0017.11.01	Pyrethrum flower of tariff number 12119020	Exempted
18	0017.11.02	Sugarcane of tariff number 12129300	Exempted
19	0017.11.03	Unprocessed produce of plant species camellia sinensis	Exempted
20	0018.11.00	Live animals of chapter 1	Exempted

No	TIMS Code	Description	Tax Status
21	0019.11.00	Meat and edible offals of chapter 2 excluding those of heading 0209 and 0210	Exempted
22	0020.11.00	Fish and crustaceans molluscs and other aquatic invertebrates of chapter 3 excluding those of tariff heading 0305 0306 and 0307	Exempted
23	0021.11.00	Unprocessed milk	Exempted
24	0022.11.00	Fresh birds eggs in shell	Exempted
25	0023.11.00	Edible Vegetables and certain roots and tubers of Chapter 7 excluding those of tariff heading 0711	Exempted
26	0024.11.00	Edible fruits and nuts peal of citrus fruits or melon of chapter 8 excluding those of tariff heading 0811 0812 0813 and 0814	Exempted
27	0025.11.00	Cereals of chapter 10 excluding seeds of tariff heading 1002	Exempted
28	0032.11.00	Syringes with or without needles of tarrif no 90183100	Exempted
29	0035.11.00	Tubular metal needles and needles for sutures of tariff number 90183200	Exempted
30	0036.11.00	Catheters cannulae and the like of tariff number 90183900	Exempted
31	0037.11.00	Blood bags	Exempted
32	0038.11.00	Blood and fluid infusion sets	Exempted
33	0039.11.01	Materials articles and equipment including motor vehichles Which are specially designed for the sole use by disabled blind or physically handicapped persons	Exempted
34	0039.11.02	Materials articles and equipment excluding motor vehicles which are intended for the educational scientific or cultural advancement of the blind for the use of an organization approved by the National Government for purposes of the exemption	Exempted
35	0039.11.03	Milk in powder granules or other solid forms of a fat content by weight exceeding one point five percent not containing added sugar or other sweetening matter 04022100	Exempted
36	0039.11.04	Other milk in powder granules or other solid forms of a fat content by weight exceeding one point five percent 04022900	Exempted

No	TIMS Code	Description	Tax Status
37	0039.11.06	Other not containing added sugar or other sweetening mater 04029100	Exempted
38	0039.11.08	Other milk 04029900	Exempted
39	0039.11.10	Semi-milled or wholly milled rice whether or not polished or glazed 10063000	Exempted
40	0039.11.13	Protein concentrates and textured protein substances 21061000	Exempted
41	0039.11.14	Food preparations specially prepared for infants 21069010	Exempted
42	0039.11.16	Food supplements 21069091	Exempted
43	0039.11.17	Other food preparations not elsewhere specified or included 21069099	Exempted
44	0039.11.18	Vitamin C and its derivatives 29362700	Exempted
45	0039.11.19	Streptomycins and their derivatives salts thereof 29412000	Exempted
46	0039.11.20	Tetracyclines and their derivatives salts thereof 29413000	Exempted
47	0039.11.21	Chloramphenicol and its derivatives salts thereof 29414000	Exempted
48	0039.11.22	Erythromycin and its derivatives salts thereof 29415000	Exempted
49	0039.11.23	Other Antibiotics 29419000	Exempted
50	0039.11.24	Extracts of glands or other organs or of their secretions 30012000	Exempted
51	0039.11.25	Other Heparin and its salts 30019000	Exempted
52	0039.11.26	Other human or animal substances prepared for theraputic or prophylactic uses not elsewhere specified or included 30019000	Exempted
53	0039.11.30	Malaria diagnostic test kit Tariff heading 38221100	Exempted
54	0039.11.31	Antisera and other blood fractions 30021200	Exempted
55	0039.11.32	Immunological products unmixed not put up in measured doses or in forms or packagings for retail sale 30021300	Exempted
56	0039.11.33	Immunological products mixed not put up in measured doses or in forms or packagings for retail sale 30021400	Exempted

No	TIMS Code	Description	Tax Status
57	0039.11.34	Immunological products put up in measured doses or in forms or packagings for retail sale 30021500	Exempted
58	0039.11.36	Vaccines for Human Medicine Tariff Number 30024100	Exempted
59	0039.11.37	Vaccines for veterinary medicine 30024200	Exempted
60	0039.11.38	Medicaments Containing penicillin or derivatives thereof with penicillanic acid structure or streptomycins or their derivatives 30031000	Exempted
61	0039.11.39	Medicaments containing other antibiotics not put up in measured doses or in forms for retail sale 30032000	Exempted
62	0039.11.40	Medicaments containing insulin not put up in measured doses or in forms for retail sale 30033100	Exempted
63	0039.11.41	Insulin 30033100	Exempted
64	0039.11.42	Other medicaments, containing hormones or other products of heading No. 29 37, not put up in measured doses or in forms or packings for retail sale.	Exempted
65	0039.11.43	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No 2937 or antibiotics not put up in measured doses or in forms or packings for retail sale 30034000	Exempted
66	0039.11.44	Infusion solutions for ingestion other than by mouth not put up in measured doses or in forms or packings for retail sale and other medicaments consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale 30039000.	Exempted
67	0039.11.46	Other medicaments excluding goods of heading No 3002 3005 or 3006 consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses not put up in measured doses or in forms or packings for retail sale 30039090	Exempted

No	TIMS Code	Description	Tax Status
68	0039.11.47	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure or streptomycins or their derivatives put up in measured doses or in forms or packings for retail sale 30041000	Exempted
69	0039.11.48	Other medicaments containing other antibiotics put up in measured doses or informs or packings for retail sale 30042000	Exempted
70	0039.11.49	Medicaments containing insulin put up in measured doses or in forms or packings for retail sale 30043100	Exempted
71	0039.11.50	Other Medicaments containing hormones or other products of heading 29 37 containing corticosteroid hormones, their derivatives or structural analogue of tariff 30043200	Exempted
72	0039.11.51	Other medicaments containing hormones or other products of heading No 2937 but not containing antibiotics put up in measured doses or in forms or packings for retail sale 30043900	Exempted
73	0039.11.52	Containing ephedrine or its salts 30044100	Exempted
74	0039.11.53	Containing pseudoephedrine 30044200	Exempted
75	0039.11.54	Other medicaments containing alkaloids or derivatives containing norephedrine or its salts 30044300	Exempted
76	0039.11.55	Other 30044900	Exempted
77	0039.11.56	Other medicaments containing vitamins or other products of heading No 2936 put up in measured doses or in forms or packings for retail sale 30045000	Exempted
78	0039.11.57	Other containing antimalarial active principles described in Subheading Note 2 30046000	Exempted
79	0039.11.58	Other medicaments excluding goods of heading No 3002 3005 or 3006 consisting of mixed or unmixed products for therapeutic or prophylactic uses put up in measured doses or in forms or packings for retail sale 30049000	Exempted

No	TIMS Code	Description	Tax Status
80	0039.11.60	Adhesive dressings and other articles having an adhesive layer impregnated or coated with pharmaceutical substances or put up in forms of packagings for retail sale for medical surgical dental or veterinary purposes 30051000	Exempted
81	0039.11.62	Other wadding gauze bandages and similar articles for example dressings adhesive plasters poultices impregnated or coated with pharmaceutical substances or put up in forms or packings sale for medical surgical dental or veterinary purposes 30059090	Exempted
82	0039.11.63	Sterile surgical catgut similar sterile suture materials and sterile tissue adhesives for surgical wound closure sterile laminnaria and sterile laminaria tents sterile absorbable surgical or dental hemeostatics 30061000	Exempted
83	0039.11.64	Blood-grouping reagents 38221300	Exempted
84	0039.11.65	Opacifying preparations for Xray examinations diagnostic reagents designed to be administered to the patient 30063000	Exempted
85	0039.11.66	Dental cements and other dental fillings bone reconstruction cements 30064000	Exempted
86	0039.11.67	Firstaid boxes and kits 30065000	Exempted
87	0039.11.68	Chemical contraceptive preparations based on hormone, on other products of heading 29 37 or spermicides 30066000	Exempted
88	0039.11.69	Gel preparations to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations oe as a coupling agent between theh body and medical instruments 30067000	Exempted
89	0039.11.70	Appliances identifiable for ostomy use 30069100	Exempted
90	0039.11.71	Waste pharmaceuticals 30069200	Exempted
91	0039.11.72	30069300 Placebos and blinded (or double blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	Exempted

No	TIMS Code	Description	Tax Status
92	0039.11.78	Aeroplanes and other Aircraft or unladen weight exceeding 2000kg but not exceeding 15000kg 88023000	Exempted
93	0039.11.79	Aeroplanes and other Aircraft of unladen weight exceeding 15000kg 88024000	Exempted
94	0039.11.80	Spacecraft including satellites and suborbital and spacecraft launch vehichles 88026000	Exempted
95	0039.11.85	Blood giving set and infusion sets 90189000	Exempted
96	0039.11.86	Airway Guedel and Ambu bags 90192000	Exempted
97	0039.11.87	Orthopaedic or fracture appliances 90211000	Exempted
98	0039.11.88	Pacemakers for stimulating heart muscles, excluding parts and accessories 90215000	Exempted
99	0039.11.89	Hydrometers and similar floating instruments thermometers pyrometers barometers hygrometers and psychrometers recording or not and any combination of these instruments thermommeters and pyrometers not combined with other instruments Other 90251900	Exempted
100	0039.11.90	Sanitary towels pads and tampons 96190010	Exempted
101	0039.11.91	Gluten bread	Exempted
102	0039.11.92	Unleavened bread	Exempted
103	0039.11.93	White absorbent cotton Wadding impregnated or coated with pharmaceutical substances or put up in forms of packagings for retail sale for medical surgical dental or veterinary purposes 30059011, 30059012, 30059019	Exempted
104	0039.11.94	Other Medicaments containing alkaloids or derivatives thereof, put up in measured doses or in forms or packings for retail sale 30034100 30034200 30034300 30034900	Exempted
105	0040.11.00	Madeup fishing nets of manmade textile material of tariff number 56081100	Exempted
106	0041.11.00	Mosquito nets of tariff No 63049110	Exempted
107	0043.11.00	Materials waste residues and by products whether or not in the form of pellets and preparations of a kind used in animal feeding of tariff numbers as listed in Part 1 of the first schedule of VAT Act 2013	Exempted

No	TIMS Code	Description	Tax Status
108	0044.11.00	Unprocessed green tea	Exempted
109	0048.11.00	Inputs or raw materials supplied to solar equipment manufacturers for manufacture of solar equipment or deep cycle sealed batteries which exclusively use or store solar power as approved from time to time by the Cabinet Secretary for the National Treasury upon recommendation by the Cabinet Secretary responsible for energy and petroleum	Exempted
110	0051.11.00	Taxable goods imported or purchased for direct and exclusive use in the implementation of official aid funded projects excluding fuels lubricants spare parts and tyres for vehicles upon approval by the Cabinet Secretary responsible for the National Treasury	Exempted
111	0051.11.01	Provided that any exemption granted for spare parts before the 30th of June 2026 shall apply until the conclusion of the project	Exempted
112	0054.11.00	Goods imported or purchased locally for use by the local film producers and local filming agents upon recommendation by the Kenya Film Commission subject to approval by the Cabinet Secretary to the National Treasury	Exempted
113	0056.11.00	Inputs or raw materials locally purchased or imported by manufacturers of agricultural machinery and implements upon approval by the Cabinet Secretary responsible for industrialization	Exempted
114	0057.11.00	All goods including material supplies equipment machinery and motor vehicles for official use by the Kenya Defence Forces the Defence Forces Welfare Services the National Intelligence Service and the National Police Service	Exempted
115	0059.11.00	Wheat seeds of tariff numbers 10011100 and 10019100	Exempted
116	0063.11.01	Taxable goods for the direct and exclusive use in the construction and equipping of specialized hospitals with a minimum bed capacity of fifty, approved by the cabinet secretary upon recommendation by the Cabinet Secretary responsible for health who may issue guidelines for determining eligibility for the exemption	

No	TIMS Code	Description	Tax Status
117	0066.11.00	Inputs or raw materials locally purchased or imported by manufacturers of clean cook stoves approved by the Cabinet Secretary upon recommendation by the Cabinet Secretary for the time being responsible for energy	Exempted
118	0068.11.00	Super absorbent polymer SAP of tariff number 39069000	Exempted
119	0069.11.00	Goods of tariff number 47032100 for use in the manufacture of baby diapers adult diapers sanitary towels pads and tampons	
120	0071.11.01	Printed and unprinted Perforated PE film of other plastics 15 to 22 gsm of tariff number 39219010 and 39219090	Exempted
121	0072.11.00	Spunbound nonwoven 15 to 25 gsm of tariff number 56031100	Exempted
122	0073.11.00	Airlid paper with super absorbent polymer 180gsm67 of tariff number 48030000	Exempted
123	0074.11.00	Airlid paper with super absorbent polymer 80gsm67 of tariff number 48030000	Exempted
124	0077.11.00	Pressure sensitive adhesive of tariff number 35069100	Exempted
125	0078.11.00	Plain polythene filmLPDE of tariff number 39211910	Exempted
126	0079.11.00	Plain polythene filmPE of tariff number 39211910	Exempted
127	0080.11.00	PE white 25 to 40 gsm release paper of tarrif number 48114900	Exempted
128	0081.11.00	ADL 25 to 40 gsm of tariff number 56031100	Exempted
129	0082.11.00	Elasticized side tape of tariff number 54024400	Exempted
130	0083.11.00	12 to 16 gsm spunbound piyropo nonwoven coverstock 12gsm spunbound PP nonwoven SMS hydrophobic leg cuffs of tariff number 56031100	Exempted
131	0084.11.00	Polymetric elastic 2 over 3 strands of tariff number 39199010	Exempted
132	0089.11.00	Aircraft parts imported by aircraft operators or personsengaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation	Exempted

No	TIMS Code	Description	Tax Status
133	0090.11.00	Inputs for the manufacture of pesticides upon recommendation by the Cabinet Secretary for the time being responsible for matters relating to agriculture	Exempted
134	0091.11.00	Specially designed locally assembled motor vehicles for transportation of tourists purchased before clearance through Customs by tour operators upon recommendation by the competent authority responsible for tourism promotion provided the vehicles meet the following conditions as specified in the VAT Act 2013 First Schedule section A no 91	Exempted
135	0095.11.00	The supply of natural water excluding bottled water by a National Government County Government any political subdivision thereof or a person approved by the Cabinet Secretary for the time being responsible for water development for domestic or for industrial use	Exempted
136	0096.11.01	Articles of apparel clothing accessories and equipment specially designed for safety or protective purposes for use in registered hospitals and clinics or by county government or local authorities in firefighting	Exempted
137	0096.11.02	Personal protective equipment including facemasks for use by medical personnel in registered hospitals and clinics or by members of the public in the case of a pandemic or a notifiable infectious disease	Exempted
138	0099.11.01	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 a the goods shall be i the property of and accompanying the passenger ii for the personal or household use of the passenger in Kenya and iii of such kinds and in such quantities as the proper officer allow may	Exempted

No	TIMS Code	Description	Tax Status
139	0099.11.02	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 b notwithstanding subparagraph c the following goods shall not be exempt under this item i alcoholic beverages of all kinds perfumed spirits and tobacco and manufactures thereof except as provided in subparagraphs f and g ii fabrics in the piece iii motor vehicles except as provided in subparagraphs c and d and iv any trade goods or goods for supply or disposal to other persons	Exempted

140	0099.11.03	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 c subject to subparagraphs a and b the following goods may be exempted under this item when imported as baggage by a person on first arrival or by a returning resident of Kenya whom the proper officer is satisfied is bona fide changing residence from a place outside Kenya to a place within Kenya i wearing apparel ii personal and household effects of kind which any were in his personal or household use in his former place of residence and iii one motor vehicle excluding buses and minibuses of a seating capacity of more than 13 passengers and load carrying vehicles of a load carrying capacity exceeding two tones which the passenger has personally owned and used outside Kenya for at least twelve months excluding the period of the voyage in the case of shipment Provided i the person has attained the age of eighteen years and ii where the person has previously been granted exemption under this paragraph any subsequent exemption shall not apply unless such person has used the motor vehicle so imported into Kenya for a period of not less than four years and tax has been paid for the motor vehicle upon which exemption had previously been granted iii where the returning resident has owned and used a left hand drive vehicle for at least twelve months the person may sell the vehicle and import a right hand drive vehicle of whose current retail selling price does not exceed that of the previously owned lefthand drive vehicle subject to the following conditions A the person shall provide proof of ownership and use of the previously owned lefthand drive vehicle in the country of former residence for a period of at least one year prior to the return B the person shall provide proof of disposal of the previously owned lefthand drive vehicle before changing residence and iv subparagraph iii shall only apply to residents returning from countries that operate Left Hand Drive motor vehicles	Exempted

No	TIMS Code	Description	Tax Status
141	0099.11.04	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 d subject to subparagraphs a and b the following goods may be exempted under this item when imported as baggage by a person whom the proper office is satisfied is making a temporary visit not exceeding three months to Kenya i non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit ii consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit and iii goods imported by a returning resident being an employee of an international organization the headquarters of which are in Kenya and who has been recalled for consultations at the organization’s headquarters	Exempted
142	0099.11.05	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 e subject to subparagraphs a and b the following goods may be exempted under this item imported as baggage by a person who the proper officer is satisfied is a resident of Kenya returning from a visit outside Kenya and who is not changing residence in accordance with subparagraphs c and d i wearing apparel ii personal and household effects which have been in his personal or household use.	Exempted

No	TIMS Code	Description	Tax Status
143	0099.11.06	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 f subject to subparagraph a and b tax shall not be levied on the following goods imported by and in the possession of a Passenger spirits including liquors or wine not exceeding one litre or wine not exceeding two litres it perfume and toilet water not exceeding in all one half litre of which not more than a quarter may be perfume and iii cigarettes cigars cheroots cigarillos tobacco and snuff not exceeding in all 250 grams in weight Provided that the tax free allowance under this subparagraph shall be granted only to Passengers who have attained the of age eighteen years	Exempted
144	0099.11.07	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 g subject to subparagraphs a and b i the exemption granted in accordance with subparagraphs c d and e may be allowed in respect of baggage imported within ninety days of the date. of arrival of the passenger or such further period not exceeding two thousand and sixty days from such arrival as the Commissioner may allow and ii the tax free allowances granted in accordance with subparagraph f shall not be allowed in respect of goods specified in the paragraph imported in unaccompanied baggage	Exempted

No	TIMS Code	Description	Tax Status
145	0099.11.08	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99 h where any person who has been granted exemption under subparagraphs c or d changes his residence to a place outside Kenya within ninety days from the date of his arrival he shall export his personal or household effects within thirty days or such further period not exceeding sixty days from the date he changes such residence to a place outside Kenya as the Commissioner allow may otherwise tax shall become due and payable from the date of importation and i subject to paragraphs 1 and 2 goods up to the value of two thousand United States Dollars for each traveller in Tespect of goods other than goods referred to in paragraph 9 shall be exempted when imported by the traveller in his or her accompanied baggage or upon his or her person and declared by him or her to an officer provided that the person has been outside Kenya for a period in excess of twenty four hours	Exempted
146	0100.11.00	Taxable goods for emergency relief purposes for use in specific areas and within a specified period supplied to or imported by the Government or its approved agent a non-governmental organization or a relief agency authorized by the Cabinet Secretary responsible for disaster management where goods are specified in the VAT Act 2013 First Schedule section A no 100	Exempted
147	0101.11.00	All goods imported or purchased locally by the Defence Forces Welfare Services	Exempted
148	0103.11.00	Hearing aids excluding parts and accessories of tariff Number 90214000	Exempted
149	0105.11.00	Locally manufactured motherboards	Exempted
150	0106.11.00	Inputs for the manufacture of motherboards approved by the Cabinet Secretary responsible for information communication technology	Exempted
151	0107.11.00	Plant machinery and equipment used in the construction of a plastics recycling plant	Exempted

No	TIMS Code	Description	Tax Status
152	0110.11.00	Musical instruments and other musical equipment imported or purchased locally for exclusive use by educational institutions upon recommendation by the Cabinet Secretary responsible for Education	Exempted
153	0111.11.00	Maize corn seeds of tariff no 10051000	Exempted
154	0113.11.00	Specialized equipment for the development and generation of solar and wind energy including photovoltaic modules direct current charge controllers direct current inverters and deep cycle batteries that use or store solar power upon recommendation to the commissioner by the cabinet secretary responsible for matters relating to energy	Exempted
155	0115.11.00	Medical ventilators and the inputs for the manufacture of medical ventilators upon recommendation by the cabinet secretary responsible for matters relating to health	Exempted
156	0116.11.00	Physiotherapy accessories treadmills for cardiology therapy and treatment of tariff number 95069100 for use by licensed hospitals upon approval by the cabinet secretary responsible for matters relating to health	Exempted
157	0117.11.00	Dexpanthenol of tariff number 33049900 used for medical nappy rash treatment by licensed hospitals upon approval by the cabinet secretary responsible for matters relating to health	Exempted
158	0118.11.00	Medicaments of tariff number 30034100 30034200 30034300 30034900 30036000 excluding goods of heading 3002 3005 or 3006 consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses	Exempted
159	0119.11.01	Diagnostic kits or laboratory reagents and their certified reference materials of heading 3822 upon approval by the Cabinet Secretary responsible for matters relating to health	Exempted

No	TIMS Code	Description	Tax Status
160	0120.11.01	Electro diagnostic apparatus of tariff numbers 90181100 90181200 90181300 90181400 90181900 and other apparatus, instruments and appliances of tariff numbers 90182000, 90189000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
161	0121.11.00	Other instruments and appliances of tariff number 90184100 used in dental sciences dental drill engines whether or not combined on a single base with other dental equipment upon approval by the cabinet secretary responsible for matters relating to health	Exempted
162	0122.11.01	Other instruments and appliances used in dental sciences of tariff number 90184900, other ophthalmic instruments and appliances of tariff 90185000 and other instruments and appliances of tariff number 90189000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
163	0123.11.00	Ozone therapy Oxygen therapy aerosol therapy artificial respiration or other theraputic respiration apapratus upon approval by the cabinet secretary responsible for matters relating to health	Exempted
164	0124.11.00	Other breathing appliances and gas masks excluding protective masks having neither mechanical parts nor replaceable filters upon approval by the cabinet secretary responsible for matters relating to health	Exempted
165	0125.11.01	Artificial teeth of tariff number 90212100, other dental fittings of tariff number 90212900 and other artificial parts of the body of tariff numbers 90213100 and 90213900 and other appliances of tariff number 90219000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
166	0126.11.00	Apparatus based on the use of x rays whether or not for medical surgical or dental of tariff numbers 90221200 90221300 90221400 and 90221900 upon approval by the cabinet secretary responsible for matters relating to health	Exempted

No	TIMS Code	Description	Tax Status
167	0127.11.00	Apparatus based on the use of alpha beta or gamma radiations whether or not medical surgical or dental of tariff numbers 90222100 90222900 90223000 and 90229000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
168	0129.11.01	Weighing machinery excluding balances of a sensitivity of 5 cg or better of tariff number 84231000 purchased or imported by registered hospital upon approval by the cabinet secretary responsible for matters relating to health	Exempted
169	0131.11.00	Sterilizer Dry Heat Wgd001Grx05A Pc autoclave steam tables tops of tariff number 84192000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
170	0132.11.00	Needle holders and urine bags of tariff heading 3926	Exempted
171	0133.11.00	Tourniquets of tariff number 39269099 for use by licensed hospitals upon approval by the cabinet secretary responsible for matters relating to health	Exempted
172	0134.11.00	Taxable supplies including fish feeding and handling water operations cold storage fish cages pond construction and maintenance and fish processing and handling imported or purchased for direct and exclusive use on the recommendation of the relevant state department	Exempted
173	0135.11.00	Pre fabricated biogas digesters	Exempted
174	0136.11.00	Biogas	Exempted
175	0137.11.00	Sustainable fuel briquettes and pellets for household and commercial use	Exempted
176	0139.11.00	Tractors other than road tractors for semitrailers	Exempted
177	0140.11.00	Plant and machinery of chapter 84 and 85 imported or locally purchased by manufactures of pharmaceutical products or investors in the manufacture of pharmaceutical products upon the recommendation of the Cabinet Secretary responsible for matters relating health	Exempted
178	0141.11.00	Medical oxygen supplied to registered hospitals	Exempted
179	0142.11.00	Urine bags adult diapers artificial breasts colostomy or ileostomy bags for medical use	Exempted

No	TIMS Code	Description	Tax Status
180	0143.11.00	Inputs and raw materials used in the manufacture of passenger motor vehicle	Exempted
181	0144.11.00	Locally manufactured passenger motor vehicles Provided that in this paragraph locally manufactured passenger motor vehicle means a motor vehicle for the transportation of passengers which is manufactured in Kenya and whose ex-factory value comprises at least thirty per cent of parts designed and manufactured in Kenya by an original equipment manufacturer operating in Kenya	Exempted
182	0145.11.00	Taxable goods inputs and raw materials imported or locally purchased by a company which is a engaged in business under a special operating framework arrangement with the Government and	Exempted
183	0145.11.01	Taxable goods inputs and raw materials imported or locally purchased by a company which is b incorporated for purposes of undertaking the manufacture of human vaccines or other manufacturing activities including refing and whose capital investment is at least ten billion shillings subject to approval of the Cabinet Secretary for the National Treasury on recommendation of the Cabinet Secretary for health	Exempted
184	0146.11.00	Such capital goods the exemption of which the Cabinet Secretary may determine to promote investment in the manufacturing sector provided that the value of such investment is not less than two billion shillings	Exempted
185	0147.11.00	Taxable supplies made or by a school feeding programme recognized by the cabinet secretary responsible to matters relating to education	Exempted
186	0148.11.00	The Supply of gas meters of tarrif number 90281000	Exempted
187	0149.11.00	All imported inputs and raw materials supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary for the time being responsible for agriculture	Exempted
188	0150.11.00	Agricultural pest control products	Exempted
189	0151.11.00	Fertilizers of Chapter 31	Exempted

No	TIMS Code	Description	Tax Status
190	0152.11.00	Inputs or raw materials locally purchased or imported by manufacturers of fertilizer as approved from time to time by the Cabinet Secretary responsible for Agriculture	Exempted
191	0153.11.00	The supply of denatured ethanol of tariff number 22072000	
192	0155.11.00	Mosquito repellent	Exempted
193	0156.11.00	Inputs, machinery and raw materials used in the manufacture of mosquito repellent on recommendation by the Cabinet Secretary responsible for matters relating to health	Exempted
194	0157.11.00	The supply of locally consumed teas	Exempted
195	0158.11.00	Dialyzers of tariff number 84212900	Exempted
196	0159.11.00	Scrap metal	Exempted
197	0160.11.00	Inputs or raw materials locally purchased or imported for the manufacture of pharmaceutical products upon recommendation by the Cabinet Secretary for the time being responsible for matters relating to health.	Exempted
198	0161.11.00	Bioethanol vapour BEV Stoves classified under HS Code 73211200 cooking appliances and plate warmers for liquid fuel	Exempted
199	0162.11.00	The supply of goods for the direct and exclusive use in the implementation of infrastructure projects undertaken under a public private partnership framework upon approval by the Cabinet Secretary on the recommendation of the Cabinet Secretary for the Ministry responsible for the implementation of the project	Exempted
200	0163.11.00	The supply of goods for direct and exclusive use in the implementation of infrastructure projects undertaken and funded by the National Infrastructure Fund as approved by the Cabinet Secretary responsible for the National Treasury	Exempted

No	TIMS Code	Description	Tax Status
201	0164.11.00	Plant machinery equipment and spare parts imported or purchased locally for use in a project whose total investment value is not less than three billion shillings as approved by the Cabinet Secretary responsible for the National Treasury upon recommendation by the Cabinet Secretary responsible for Trade and Investment Promotion	Exempted
202	0165.11.00	Taxable goods used in the construction of liquefied petroleum gas storage tanks and related infrastructure Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and upon recommendation of the Cabinet Secretary responsible for matters relating to energy	Exempted
203	0166.11.00	The making of any advances or the granting of credit including the sale disposal or realization of collateral repossessed assets or secured property arising from the enforcement of security for loans credit or other exempt financial services	Exempted
204	0001.21.01	The operation of current deposit or savings accounts including the provision of account statements	Exempted
205	0001.21.02	the issue transfer receipt and other dealing with money including money transfer services and accepting over the counter payments of household bills but does not include i the services of carriage of cash restocking of cash machines sorting or counting money and	Exempted
206	0001.21.03	the issue transfer receipt and other dealing with money including money transfer services and accepting over the counter payments of household bills but does not include ii payment processing settlement merchant acquiring gateway aggregation services supplied over a software or platform for a fee or commission by a payment service provider	Exempted
207	0001.21.04	Issuing of credit and debit cards	Exempted
208	0001.21.05	Automated teller machine transactions excluding the supply of automated teller machines and the software to run it	Exempted
209	0001.21.06	Telegraphic money transfer services	Exempted

No	TIMS Code	Description	Tax Status
210	0001.21.07	Foreign exchange transactions including the supply of foreign drafts and international money orders	Exempted
211	0001.21.08	Cheque handling processing clearing and settlement including special clearance or cancellation of cheques	Exempted
212	0001.21.09	The making of any advances or the granting of any credit	Exempted
213	0001.21.10	Issuance of securities for money including bills of exchange promissory notes money and postal orders	Exempted
214	0001.21.11	The provision of guarantees letters of credit and acceptance and other forms of documentary credit	Exempted
215	0001.21.12	The issue transfer receipt or any other dealing with bonds Sukuk debentures treasury bills shares and stocksand other forms of security or secondary security	Exempted
216	0001.21.13	The assignment of a debt for consideration	Exempted
217	0001.21.14	The provision of the above financial services on behalf of another on a commission basis	Exempted
218	0001.21.15	Any services set out in items a to n that are structured in conformity with Islamic finance	Exempted
219	0002.21.00	Insurance & reinsurance services	Exempted
220	0003.21.01	Education services provided by a preprimary primary or secondary school	Exempted
221	0003.21.02	Education services provided by a technical college or university	Exempted
222	0003.21.03	Education services provided by an institution established for the promotion of adult education vocational training or technical education but shall not apply in respect of business or user training and other consultancy services designed to improve work practices and efficiency of an organization	Exempted
223	0004.21.00	Medical veterinary dental Ambulance and nursing services	Exempted
224	0005.21.00	Agricultural animal husbandry and horticultural services	Exempted
225	0006.21.00	Burial and cremation services	Exempted

No	TIMS Code	Description	Tax Status
226	0007.21.00	Transportation of passengers by any means of conveyance excluding international air transport or where the means of conveyance is hired or chartered	Exempted
227	0008.21.00	Supply by way of sale renting leasing hiring letting of land or residential premises residential premises means land or a building occupied or capable of being occupied as a residence excluding hotel and holiday accommodation and subject to the proviso	Exempted
228	0009.21.00	Community social and welfare services provided by National Government County Government or any political subdivision thereof	Exempted
229	0010.21.00	Tea and coffee brokerage services	Exempted
230	0011.21.01	Services rendered by educational political religious welfare and other philanthropic associations to their members	Exempted
231	0011.21.02	Social welfare services provided by charitable organizations registered or which are exempted from registration by the Registrar of Societies under section 10 of the Societies Act Cap108 or by the NGO Coordination Board under section 10 of the NGO Coordination Act Cap134 and whose income is exempt from tax under paragraph 10 of the 1st Schedule to the Income Tax Act Cap 470 and approved by Commissioner of Social Services subject to the proviso	Exempted
232	0012.21.01	Stage plays and performances which are conducted by educational institutions approved by the Cabinet Secretary for the time being responsible for education as part of learning	Exempted
233	0012.21.02	Sports games or cultural performances conducted under the auspices of the Ministry for the time being responsible for culture and social services	Exempted
234	0013.21.01	Accommodation and restaurant services provided within establishments operated by an educational training institutions approved by the Cabinet Secretary for the time being responsible for education for the use of the staff and students by that institution	Exempted

No	TIMS Code	Description	Tax Status
235	0013.21.02	Accommodation and restaurant services provided within establishments operated by a medical institution approved by the Cabinet Secretary for the time being responsible for health for the use by the staff and patients of such institutions by the proprietors thereof	Exempted
236	0013.21.03	Accommodation and restaurant services provided within canteens and cafeterias operated by an employer for the benefit of his employees by proprietors thereof	Exempted
237	0014.21.00	Conference services conducted for educational institutions as part of learning where such institutions are approved by the Ministry for the time being responsible for Education	Exempted
238	0015.21.00	Car park services provided by National Government County Government any political subdivision therefore by an employer to his employees on the premises of the employer	Exempted
239	0016.21.00	The supply of airtime by any person other than by a provider of cellular mobile telephone services or wireless telephone services	Exempted
240	0017.21.00	Betting gaming and lotteries services	Exempted
241	0018.21.00	Hiring leasing and chartering of aircrafts excluding helicopters of tariff 88021100 and 88021200	Exempted
242	0019.21.00	Air ticketing services supplied by travel agents	Exempted
243	0020.21.00	Taxable services for direct and exclusive use in the implementation of official aid funded projects upon approval by the Cabinet Secretary to the National Treasury	Exempted
244	0021.21.00	Services imported or procured locally for use by the local film producers or local film agents upon recommendation by the Kenya Film Commission subject to approval by the Cabinet Secretary for the National Treasury	Exempted
245	0023.21.00	Supply of sewerage services by the national government a county government any political subdivision thereof or a person approved by the Cabinet Secretary for the time being responsible for water development	Exempted
246	0024.21.00	Entry fees into the national parks and national reserves	Exempted

No	TIMS Code	Description	Tax Status
247	0025.21.00	The services of tour operators excluding in house supplies tour operator means a tour or safari operator licensed as such by the competent authority responsible for regulating and overseeing the tourism sector and inhouse supplies means supplies made from a tour operators own resources or bought from third parties but materially altered so that the supply made is substantially different to that purchased	Exempted
248	0027.21.00	Taxable services for direct and exclusive use for the construction of specialized hospitals with accommodation facilities upon recommendation by the Cabinet Secretary responsible for health who shall issue guidelines for the criteria to determine the eligibility for the exemption	Exempted
249	0029.21.00	Postal services provide through the supply of postage stamps including rental post boxes or mail bags and subsidiary services thereto	Exempted
250	0033.21.00	The transfer of assets and other transactions related to the transfer of assets into real estate investment trusts and asset backed securities	Exempted
251	0034.21.00	Taxable services imported or locally purchased by a company which a is engaged in business under a special operating framework arrangement with the Government and	Exempted
252	0034.21.01	Taxable services imported or locally purchased by a company which b is incorporated for purposes of undertaking the manufacture of human vaccines or other manufacturing activities including refining and whose capital investment is at least ten billion shillings Subject to approval of the Cabinet Secretary for the National Treasury on recommendation of the Cabinet Secretary for health	Exempted
253	0035.21.00	Transfer of a business as a going concern	Exempted
254	0036.21.00	Taxable services supplied to manufacturers of mosquito repellents upon recommendation by the Cabinet Secretary responsible for matters relating to health	Exempted

No	TIMS Code	Description	Tax Status
255	0037.21.00	Accommodation, restaurant, beauty salon and laundry services provided by the Defence Forces Welfare Services	Exempted
256	0038.21.00	Taxable services for direct and exclusive use of the Defence Forces Welfare Services	Exempted
257	0039.21.00	The supply of services for the direct and exclusive use in the implementation of infrastructure projects undertaken under a public private partnership framework upon approval by the Cabinet Secretary on the recommendation of the Cabinet Secretary for the Ministry responsible for the implementation of the project	Exempted
258	0040.21.00	Taxable services used in the construction of liquefied petroleum gas storage tanks and related infrastructure Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy	Exempted
259	0001.12.00	The exportation of goods	Zero Rated
260	0002.12.00	The supply of goods to an export processing zone business as specified in the Export Processing Zones Act Cap 517 as being eligible for duty and tax free importation	Zero Rated
261	0002.22.01	The supply of taxable services to an export processing zone business as specified in the Export Processing Zones Act Cap 517 as being eligible for duty and tax free importation	Zero Rated
262	0003.12.00	Shipstores supplied to international sea or air carriers on international voyage or flight	Zero Rated
263	0004.12.00	The supply of coffee and tea for export to coffee or tea auction centers	Zero Rated
264	0005.12.00	Transportation of passengers by air carriers on international flight	Zero Rated
265	0006.22.00	The supply of taxable services to international sea or air carriers on international voyage or flight	Zero Rated
266	0009.12.00	Goods purchased from duty free shops by passengers departing to places outside Kenya	Zero Rated
267	0010.22.00	Supply of taxable services in respect of goods in transit	Zero Rated
268	0012.12.01	The supply of goods to a special economic zone enterprise special economic zone enterprise	Zero Rated

No	TIMS Code	Description	Tax Status
269	0012.22.02	The supply of taxable services to a special economic zone enterprise	Zero Rated
270	0013.12.02	The supply of ordinary bread	Zero Rated
271	0015.12.00	Milk and cream not concentrated nor containing added sugar or other sweetening matter of tariff numbers 04011000 04012000 04014000 04015000	Zero Rated
272	0020.22.00	The transportation of goods originating from Kenya to a place outside Kenya	Zero Rated
273	0021.22.00	Transportation of sugarcane from farms to milling factories	Zero Rated
274	0022.12.00	The supply of maize corn flour cassava flour wheat or muslin flour and maize flour containing cassava flour by more than ten percent in weight	Zero Rated
275	0023.22.01	The exportation of taxable services	Zero Rated
276	0026.22.00	Inbound international sea freight offered by a registered person.	Zero Rated
277	0027.12.00	Liquefied petroleum Gas	Zero Rated
278	0028.12.00	All tea and coffee locally purchased for the purpose of value addition before exportation subject to approval by the Commissioner General	Zero Rated
279	0029.32.00	The supply of locally assembled and manufactured mobile phones	Zero Rated
280	0030.12.00	The supply of motorcycle of tariff heading 87116000	Zero Rated
281	0031.12.00	The supply of electric bicycles 87120000	Zero Rated
282	0032.12.00	Supply of solar and lithium ion batteries 85076000	Zero Rated
283	0033.12.00	The supply of electric buses of tariff heading 8702	Zero Rated
284	0034.12.00	Inputs or raw materials locally purchased or imported for the manufacture of animal feeds	Zero Rated
285	0036.12.02	Packaging materials for tea and coffee upon recommendation by the Cabinet Secretary for matters relating to agriculture	Zero Rated
286	0001.12.02	Supply to Commonwealth and other Governments Goods for the use of any of the Armed Forces of any allied power	Zero Rated

No	TIMS Code	Description	Tax Status
287	0002.12.01	Supply to diplomat or First arrivals persons Household and personal effects of any kind imported by entitled personnel or their dependants including one motor vehicle imported or supplied to them prior to clearance through customs within ninety days of their first arrival in Kenya or such longer period not exceeding three hundred and sixty days from the date of his arrival as may be approved by the Commissioner of Customs in specific cases where the entitled personnel have not been granted zero rating status in any other section of this Schedule	Zero Rated
288	0002.12.02	Supply to diplomat or First arrivals persons One motor vehicle which the ministry responsible for foreign affairs is satisfied as having been supplied or imported as a replacement for a motor vehicle originally imported or supplied under paragraph 1 which has been written off due to accident fire or theft Provided that tax shall be payable at the appropriate rate if the written off motor vehicle is disposed of locally	Zero Rated
289	0002.32.03	Supply to diplomat or First arrivals persons Taxable supplies for the official use of the United Nations or its specialized agencies or any Commonwealth High Commission or of any foreign embassy consulate or diplomatic mission in Kenya	Zero Rated
290	0002.32.04	Supply to diplomat or First arrivals persons Taxable supplies for the use of a high official of the United Nations or its specialized agencies or a member of the diplomatic staff of any Commonwealth or foreign country where specific provision for such zero rating status is made by the Cabinet Secretary responsible for foreign affairs	Zero Rated
291	0002.12.05	Supply to diplomat or First arrivals persons Taxable supplies Goods for the United Nations or any of its specialized agencies for the support of a project in Kenya	Zero Rated

No	TIMS Code	Description	Tax Status
292	0003.12.01	Supply to donor agencies with bilateral or multilateral agreements Household and personal effects of any kind imported by entitled personnel or their dependants including one motor vehicle imported or supplied to them prior to clearance through customs within ninety days of their first arrival in Kenya or such longer period not exceeding three hundred and sixty days from the date of his arrival as may be approved by the Commissioner of Customs in specific cases where the entitled personnel have not been granted zero rating status in any other section of this Schedule	Zero Rated
293	0003.12.02	Supply to donor agencies with bilateral or multilateral agreements One motor vehicle which the Commissioner is satisfied is supplied or is imported as a replacement of another motor vehicle originally supplied or imported under paragraph 1 and which has been written off due to accident fire or theft	Zero Rated
294	0004.32.00	Supply to international and regional organizations Goods services and equipment imported by or supplied to donor agencies international and regional organizations with Diplomatic accreditation or bilateral or multilateral agreements with Kenya for their official use	Zero Rated
295	0005.32.00	Supply to the War Graves Commission Taxable supplies including official vehicles for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission but excluding office supplies and equipment and the property of the Commission’s staff	Zero Rated
296	0008.32.00	Supply to National Red Cross Society and St John Ambulance Taxable goods and services supplied or imported for official use in the provision of relief service	Zero Rated
297	0001.54.00	Supply of goods deemed out of scope for VAT purposes subject to prior verification and approval by KRA	Special Category
298	0002.54.00	Sale of passenger vehicles and mini buses where input tax was prohibited under section 17 4 of the VAT Act 2013	Special Category

No	TIMS Code	Description	Tax Status
299	0003.54.00	Gift Voucher subject to prior approval by KRA	Special Category
300	0001.42.00	Government undertaking	Zero Rated
301	0001.65.00	Domestic and Imported Sugar	General rated
302	0001.13.01	Motor spirit (gasoline) premium of tariff 27101220	Other rated
303	0001.13.02	Illuminating kerosene of tariff 27101922	Other rated
304	0001.13.03	Gas oil (automotive, light, amber for high speed engine) of tariff 27101931	Other rated