

GOODS / SERVICES LISTED IN FIRST AND SECOND SCHEDULE OF THE VAT ACT

HS-CODE	ITEM DESCRIPTION	CATEGORY	UNIT OF QUANTITY	TAX RATE
0001.11.00	Bovine Semen of tariff number 05111000	Exempted	kg	0
0002.11.00	Fish eggs and roes of tariff number 05119110	Exempted	kg	0
0003.11.00	Animal semen other than of bovine of tariff number 05119910	Exempted	kg	0
0004.11.00	Soya beans whether or not broken of tariff numbers 12011000 and 12019000	Exempted	kg	0
0005.11.00	Groundnuts not roasted or otherwise cooked In shell of tariff number 12024100	Exempted	kg	0
0006.11.00	Groundnuts not roasted or otherwise cooked Shelled whether or not broken of tariff number 12024200	Exempted	kg	0
0007.11.00	Copra of tariff number 12030000	Exempted	kg	0
0008.11.00	Linseed whether or not broken of tariff number 12040000	Exempted	kg	0
0009.11.00	Low erucic acid rape or colza seed of tariff number 12051000	Exempted	kg	0
0010.11.00	Other rape or colza seed of tariff number 12059000	Exempted	kg	0
0011.11.00	Sunflower seeds whether or not broken of tariff number 12060000	Exempted	kg	0
0012.11.00	Cotton seeds whether or not broken Seed of tariff numbers 12072100 and 12072900	Exempted	kg	0

0013.11.00	Sesamum seeds whether or not broken of tariff number 12074000	Exempted	kg	0
0014.11.00	Mustard seeds whether or not broken of tariff number 12075000	Exempted	kg	0
0015.11.00	Safflower seeds whether or not broken 12076000	Exempted	kg	0
0016.11.00	Other oil seeds and oleaginous fruits whether or not broken of tariff number 12079900	Exempted	kg	0
0017.11.01	Pyrethrum flower of tariff number 12119020	Exempted	kg	0
0017.11.02	Sugarcane of tariff number 12129300	Exempted	kg	0
0017.11.03	Unprocessed produce of plant species camellia sinensis	Exempted	kg	0
0018.11.00	Live animals of chapter 1	Exempted	kg	0
0019.11.00	Meat and edible offals of chapter 2 excluding those of heading 0209 and 0210	Exempted	kg	0
0020.11.00	Fish and crustaceans molluscs and other aquatic invertebrates of chapter 3 excluding those of tariff heading 0305 0306 and 0307	Exempted	kg	0
0021.11.00	Unprocessed milk	Exempted	kg	0
0022.11.00	Fresh birds eggs in shell	Exempted	kg	0
0023.11.00	Edible Vegetables and certain roots and tubers of Chapter 7 excluding those of tariff heading 0711	Exempted	kg	0
0024.11.00	Edible fruits and nuts peel of citrus fruits or melon of chapter 8 excluding those of tariff heading 0811 0812 0813 and 0814	Exempted	kg	0
0025.11.00	Cereals of chapter 10 excluding seeds of tariff heading 1002	Exempted	kg	0

0032.11.00	Syringes with or without needles of tarrif no 90183100	Exempted	kg	0
0035.11.00	Tubular metal needles and needles for sutures of tariff number 90183200	Exempted	kg	0
0036.11.00	Catheters cannulae and the like of tariff number 90183900	Exempted	kg	0
0037.11.00	Blood bags	Exempted	kg	0
0038.11.00	Blood and fluid infusion sets	Exempted	kg	0
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	kg	0
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	kg	0
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	kg	0
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	kg	0

0039.11.06	Other not containing added sugar or other sweetening mater 04029100	Exempted	kg	0
0039.11.08	Other milk 04029900	Exempted	kg	0
0039.11.10	Semi-milled or wholly milled rice whether or not polished or glazed 10063000	Exempted	kg	0
0039.11.13	Protein concentrates and textured protein substances 21061000	Exempted	kg	0
0039.11.14	Food preparations specially prepared for infants 21069010	Exempted	kg	0
0039.11.16	Food supplements 21069091	Exempted	kg	0
0039.11.17	Other food preparations not elsewhere specified or included 21069099	Exempted	kg	0
0039.11.18	Vitamin C and its derivatives 29362700	Exempted	kg	0
0039.11.19	Streptomycins and their derivatives salts thereof 29412000	Exempted	kg	0
0039.11.20	Tetracyclines and their derivatives salts thereof 29413000	Exempted	kg	0
0039.11.21	Chloramphenicol and its derivatives salts thereof 29414000	Exempted	kg	0
0039.11.22	Erythromycin and its derivatives salts thereof 29415000	Exempted	kg	0
0039.11.23	Other Antibiotics 29419000	Exempted	kg	0
0039.11.24	Extracts of glands or other organs or of their secretions 30012000	Exempted	kg	0
0039.11.25	Other Heparin and its salts 30019000	Exempted	kg	0
0039.11.26	Other human or animal substances prepared for therapeutic or prophylactic uses not elsewhere specified or included 30019000	Exempted	kg	0

0039.11.30	Malaria diagnostic test kit Tariff heading 38221100	Exempted	kg	0
0039.11.31	Antisera and other blood fractions 30021200	Exempted	kg	0
0039.11.32	Immunological products unmixed not put up in measured doses or in forms or packagings for retail sale 30021300	Exempted	kg	0
0039.11.33	Immunological products mixed not put up in measured doses or in forms or packagings for retail sale 30021400	Exempted	kg	0
0039.11.34	Immunological products put up in measured doses or in forms or packagings for retail sale 30021500	Exempted	kg	0
0039.11.36	Vaccines for Human Medicine Tariff Number 30024100	Exempted	kg	0
0039.11.37	Vaccines for veterinary medicine 30024200	Exempted	kg	0
0039.11.38	Medicaments Containing penicillin or derivatives thereof with penicillanic acid structure or streptomycins or their derivatives 30031000	Exempted	kg	0
0039.11.39	Medicaments containing other antibiotics not put up in measured doses or in forms for retail sale 30032000	Exempted	kg	0
0039.11.40	Medicaments containing insulin not put up in measured doses or in forms for retail sale 30033100	Exempted	kg	0
0039.11.41	Insulin 30033100	Exempted	kg	0

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	kg	0
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	kg	0
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	kg	0
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	kg	0
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	kg	0

0039.11.48	Other medicaments containing other antibiotics put up in measured doses or informs or packings for retail sale 30042000	Exempted	kg	0
0039.11.49	Medicaments containing insulin put up in measured doses or in forms or packings for retail sale 30043100	Exempted	kg	0
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	kg	0
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	kg	0
0039.11.52	Containing ephedrine or its salts 30044100	Exempted	kg	0
0039.11.53	Containing pseudoephedrine 30044200	Exempted	kg	0
0039.11.54	Other medicaments containing alkaloids or derivatives containing norephedrine or its salts 30044300	Exempted	kg	0
0039.11.55	Other 30044900	Exempted	kg	0
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	kg	0
0039.11.57	Other containing antimalarial active principles described in Subheading Note 2 30046000	Exempted	kg	0

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	kg	0
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	kg	0
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 D91il sale for medical surgical dental or veterinary purposes 30059090	Exempted	kg	0
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	kg	0
0039.11.64	Blood-grouping reagents 38221300	Exempted	kg	0
0039.11.65	Opacifying preparations for Xray examinations diagnostic reagents designed to be administered to the patient 30063000	Exempted	kg	0
0039.11.66	Dental cements and other dental fillings bone reconstruction cements 30064000	Exempted	kg	0

0039.11.67	Firstaid boxes and kits 30065000	Exempted	kg	0
0039.11.68	Chemical contraceptive preparations based on hormone, on other products of heading 29 37 or spermicides 30066000	Exempted	kg	0
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 or as a coupling agent between the body and medical instruments 30067000	Exempted	kg	0
0039.11.70	Appliances identifiable for ostomy use 30069100	Exempted	kg	0
0039.11.71	Waste pharmaceuticals 30069200	Exempted	kg	0
0039.11.72	30069300 Placebos and blinded (or double blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	Exempted	kg	0
0039.11.78	Aeroplanes and other Aircraft or unladen weight exceeding 2000kg but not exceeding 15000kg 88023000	Exempted	kg	0
0039.11.79	Aeroplanes and other Aircraft of unladen weight exceeding 15000kg 88024000	Exempted	kg	0
0039.11.80	Spacecraft including satellites and suborbital and spacecraft launch vehicles 88026000	Exempted	kg	0
0039.11.85	Blood giving set and infusion sets 90189000	Exempted	kg	0
0039.11.86	Airway Guedel and Ambu bags 90192000	Exempted	kg	0
0039.11.87	Orthopaedic or fracture appliances 90211000	Exempted	kg	0
0039.11.88	Pacemakers for stimulating heart muscles, excluding parts and accessories 90215000	Exempted	kg	0

0039.11.89	Hydrometers and similar floating instruments thermometers pyrometers barometers hygrometers and psychrometers recording or not and any combination of these instruments thermometers and pyrometers not combined with other instruments Other 90251900	Exempted	kg	0
0039.11.90	Sanitary towels pads and tampons 96190010	Exempted	kg	0
0039.11.91	Gluten bread	Exempted	kg	0
0039.11.92	Unleavened bread	Exempted	kg	0
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	kg	0
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	kg	0
0040.11.00	Madeup fishing nets of manmade textile material of tariff number 56081100	Exempted	kg	0
0041.11.00	Mosquito nets of tariff No 63049110	Exempted	kg	0
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	kg	0
0044.11.00	Unprocessed green tea	Exempted	kg	0

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	kg	0
0049.11.01	All goods and parts thereof of chapter 88	Exempted	kg	0
0051.11.00	Taxable goods imported or purchased for direct and exclusive use in the implementation of official aid funded projects excluding fuels, lubricants and tyres for vehicles upon approval by the Cabinet Secretary responsible for the National Treasury	Exempted	kg	0
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	kg	0
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	kg	0

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	kg	0
0058.11.00	Direction finding compasses instruments and appliances for aircraft	Exempted	kg	0
0059.11.00	Wheat seeds of tariff numbers 10011100 and 10019100	Exempted	kg	0
0062.11.00	Taxable goods for direct and exclusive use for the construction of tourism facilities recreational parks of fifty acres or more convention and conference facilities upon recommendation by the Cabinet Secretary responsible for matters relating to recreational parks	Exempted	kg	0
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		kg	0

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	kg	0
0068.11.00	Super absorbent polymer SAP of tariff number 39069000	Exempted	kg	0
0069.11.00	Goods of tariff number 47032100 for use in the manufacture of baby diapers adult diapers sanitary towels pads and tampons		kg	0
0071.11.01	Printed and unprinted Perforated PE film of other plastics 15 to 22 gsm of tariff number 39219010 and 39219090	Exempted	kg	0
0072.11.00	Spunbound nonwoven 15 to 25 gsm of tariff number 56031100	Exempted	kg	0
0073.11.00	Airlid paper with super absorbent polymer 180gsm67 of tariff number 48030000	Exempted	kg	0
0074.11.00	Airlid paper with super absorbent polymer 80gsm67 of tariff number 48030000	Exempted	kg	0
0077.11.00	Pressure sensitive adhesive of tariff number 35069100	Exempted	kg	0
0078.11.00	Plain polythene filmLPDE of tariff number 39211910	Exempted	kg	0
0079.11.00	Plain polythene filmPE of tariff number 39211910	Exempted	kg	0
0080.11.00	PE white 25 to 40 gsm release paper of tariff number 48114900	Exempted	kg	0

0081.11.00	ADL 25 to 40 gsm of tariff number 56031100	Exempted	kg	0
0082.11.00	Elasticized side tape of tariff number 54024400	Exempted	kg	0
0083.11.00	12 to 16 gsm spunbound piyropo nonwoven coverstock 12gsm spunbound PP nonwoven SMS hydrophobic leg cuffs of tariff number 56031100	Exempted	kg	0
0084.11.00	Polymetric elastic 2 over 3 strands of tariff number 39199010	Exempted	kg	0
0089.11.00	Any other aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation	Exempted	kg	0
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	kg	0
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	kg	0

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	kg	0
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	kg	0
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	kg	0
0099.11.00	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99	Exempted	kg	0
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	kg	0

0101.11.00	All goods imported or purchased locally by the Defence Forces Welfare Services	Exempted	kg	0
0103.11.00	Hearing aids excluding parts and accessories of tariff Number 90214000	Exempted	kg	0
0105.11.00	Locally manufactured motherboards	Exempted	kg	0
0106.11.00	Inputs for the manufacture of motherboards approved by the Cabinet Secretary responsible for information communication technology	Exempted	kg	0
0107.11.00	Plant machinery and equipment used in the construction of a plastics recycling plant	Exempted	kg	0
0109.11.00	Goods imported or purchased locally for the direct and exclusive use in the construction of houses under an affordable housing scheme approved by the Cabinet Secretary on the recommendation of the Cabinet Secretary responsible for matters relating to housing	Exempted	kg	0
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	kg	0
0111.11.00	Maize corn seeds of tariff no 10051000	Exempted	kg	0
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	Exempted	kg	0

	commissioner by the cabinet secretary responsible for matters relating to energy			
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	kg	0
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	kg	0
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	kg	0
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	kg	0

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	kg	0
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	kg	0
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	kg	0
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	kg	0
0123.11.00	Ozone therapy Oxygen therapy aerosol therapy artificial respiration or other therapeutic respiration apparatus upon	Exempted	kg	0

	approval by the cabinet secretary responsible for matters relating to health			
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	kg	0
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	kg	0
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	kg	0
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	kg	0

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	kg	0
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	kg	0
0132.11.00	Needle holders and urine bags of tariff heading 3926	Exempted	kg	0
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	kg	0
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	kg	0
0135.11.00	Pre fabricated biogas digesters	Exempted	kg	0
0136.11.00	Biogas	Exempted	kg	0
0137.11.00	Sustainable fuel briquettes and pellets for household and commercial use	Exempted	kg	0

0138.11.00	The supply of denatured ethanol of tariff number 22072000	Exempted	kg	0
0139.11.00	Tractors other than road tractors for semitrailers	Exempted	kg	0
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	kg	0
0141.11.00	Medical oxygen supplied to registered hospitals	Exempted	kg	0
0142.11.00	Urine bags adult diapers artificial breasts colostomy or ileostomy bags for medical use	Exempted	kg	0
0143.11.00	Inputs and raw materials used in the manufacture of passenger motor vehicle	Exempted	kg	0
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 exfactory value comprises at least thirty per cent of parts designed and manufactured in Kenya by an original equipment manufacturer operating in Kenya	Exempted	kg	0

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 b 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	kg	0
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 the exemption was granted before 27th December 2024 and the exemption shall only continue to apply until 27th December, 2025	Exempted	kg	0
0147.11.00	Taxable supplies made or by a school feeding programme recognized by the cabinet secretary responsible to matters relating to education	Exempted	kg	0
0148.11.00	Missing in the Act			

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	kg	0
0150.11.00	Agricultural pest control products	Exempted	kg	0
0151.11.00	Fertilizers of Chapter 31	Exempted	kg	0
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	kg	0
0153.11.00	The supply of denatured ethanol of tariff number 22072000	Exempted	kg	0
0155.11.00	Mosquito repellent	Exempted	kg	0
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	kg	0
0157.11.00	The supply of locally consumed teas	Exempted	kg	0
0001.21.01	The operation of current deposit or savings accounts including the provision of account statements	Exempted	kg	0
0001.21.02	The issue transfer receipt or any other dealing with money including money transfer services and accepting over the counter payments of household bills but excluding the services of carriage of cash restocking of cash machines sorting or counting of money	Exempted	kg	0

0001.21.03	Issuing of credit and debit cards	Exempted	kg	0
0001.21.04	Automated teller machine transactions excluding the supply of automated teller machines and the software to run it	Exempted	kg	0
0001.21.05	Telegraphic money transfer services	Exempted	kg	0
0001.21.06	Foreign exchange transactions including the supply of foreign drafts and international money orders	Exempted	kg	0
0001.21.07	Cheque handling processing clearing and settlement including special clearance or cancellation of cheques	Exempted	kg	0
0001.21.08	The making of any advances or the granting of any credit	Exempted	kg	0
0001.21.09	Issuance of securities for money including bills of exchange promissory notes money and postal orders	Exempted	kg	0
0001.21.10	The provision of guarantees letters of credit and acceptance and other forms of documentary credit	Exempted	kg	0
0001.21.11	The issue transfer receipt or any other dealing with bonds Sukuk debentures treasury bills shares and stocks and other forms of security or secondary security	Exempted	kg	0
0001.21.12	The assignment of a debt for consideration	Exempted	kg	0
0001.21.13	The provision of the above financial services on behalf of another on a commission basis	Exempted	kg	0
0001.21.14	Any services set out in items a to n that are structured in conformity with Islamic finance	Exempted	kg	0

0002.21.00	Insurance & reinsurance services	Exempted	kg	0
0003.21.01	Education services provided by a preprimary primary or secondary school	Exempted	kg	0
0003.21.02	Education services provided by a technical college or university	Exempted	kg	0
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	kg	0
0004.21.00	Medical veterinary dental Ambulance and nursing services	Exempted	kg	0
0005.21.00	Agricultural animal husbandry and horticultural services	Exempted	kg	0
0006.21.00	Burial and cremation services	Exempted	kg	0
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	kg	0
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 accomodation and subject to the proviso	Exempted	kg	0

0009.21.00	Community social and welfare services provided by National Government County Government or any political subdivision thereof	Exempted	kg	0
0010.21.00	Tea and coffee brokerage services	Exempted	kg	0
0011.21.01	Services rendered by educational political religious welfare and other philanthropic associations to their members	Exempted	kg	0
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	kg	0
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	kg	0
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	kg	0

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	kg	0
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	kg	0
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	kg	0
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	kg	0
0015.21.00	Car park services provided by National Government County Government anypolitical subdivision therefore by an employer to his employees on the premises of the employer	Exempted	kg	0
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	kg	0
0017.21.00	Betting gaming and lotteries services	Exempted	kg	0

0018.21.00	Hiring leasing and chartering of aircrafts excluding helicopters of tariff 88021100 and 88021200	Exempted	kg	0
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	kg	0
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	kg	0
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	kg	0
0024.21.00	Entry fees into the national parks and national reserves	Exempted	kg	0
0025.21.00	The services of tour operators excluding inhouse supplies	Exempted	kg	0
0026.21.00	Taxable services for direct and exclusive use for the construction of tourism facilities recreational parks of fifty acres or more convention and conference facilities upon the recommendation by the Cabinet Secretary responsible formatters relating to recreational parks	Exempted	kg	0

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	kg	0
0029.21.00	Postal services provided through the supply of postage stamps including rental post boxes or mail bags and subsidiary services thereto	Exempted	kg	0
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	kg	0
0034.21.01	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 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	kg	0
0035.21.00	Transfer of a business as a going concern	Exempted	kg	0

0036.21.00	Taxable services supplied to manufacturers of mosquito repellents upon recommendation by the Cabinet Secretary responsible for matters relating to health	Exempted	kg	0
0037.21.00	Accommodation, restaurant, beauty salon and laundry services provided by the Defence Forces Welfare Services	Exempted	kg	0
0038.21.00	Taxable services for direct and exclusive use of the Defence Forces Welfare Services	Exempted	kg	0
0001.12.00	The exportation of goods	Zero Rated	kg	0
0002.32.00	The supply of goods or 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	kg	0
0003.12.00	Shipstores supplied to international sea or air carriers on international voyage or flight	Zero Rated	kg	0
0004.12.00	The supply of coffee and tea for export to coffee or tea auction centers	Zero Rated	kg	0
0005.12.00	Transportation of passengers by air carriers on international flight	Zero Rated	kg	0
0006.22.00	The supply of taxable services to international sea or air carriers on international voyage or flight	Zero Rated	kg	0
0009.12.00	Goods purchased from duty free shops by passengers departing to places outside Kenya	Zero Rated	kg	0
0010.22.00	Supply of taxable services in respect of goods in transit	Zero Rated	kg	0

0011.12.00	Inputs or raw materials either produced locally or imported supplied to pharmaceutical manufacturers in Kenya for manufacturing medicaments as approved from time to time by the Cabinet Secretary in consultation with the Cabinet Secretary responsible for matters relating to health	Zero Rated	kg	0
0012.32.00	The supply of goods or taxable services to a special economic zone enterprise	Zero Rated	kg	0
0013.12.02	The supply of ordinary bread	Zero Rated	kg	0
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	kg	0
0020.22.00	The transportation of goods originating from Kenya to a place outside Kenya	Zero Rated	kg	0
0021.22.00	Transportation of sugarcane from farms to milling factories	Zero Rated	kg	0
0022.12.00	The supply of maize corn flour cassava flour wheat or meslin flour and maize flour containing cassava flour by more than ten percent in weight	Zero Rated	kg	0
0023.22.01	The exportation of taxable services	Zero Rated	kg	0
0026.22.00	Inbound international sea freight offered by a registered person.	Zero Rated	kg	0
0027.12.00	Liquefied petroleum Gas	Zero Rated	kg	0
0028.12.00	All tea and coffee locally purchased for the purpose of value addition before exportation	Zero Rated	kg	0

	subject to approval by the Commissioner General			
0029.32.00	The supply of locally assembled and manufactured mobile phones	Zero Rated	kg	0
0030.12.00	The supply of motorcyle of tariff heading 87116000	Zero Rated	kg	0
0031.12.00	The supply of electric bicycles	Zero Rated	kg	0
0032.12.00	Supply of solar and lithium ion batteries	Zero Rated	kg	0
0033.12.00	The supply of electric buses of tariff heading 8702	Zero Rated	kg	0
0034.12.00	Inputs or raw materials locally purchased or imported for the manufacture of animal feeds	Zero Rated	kg	0
0035.12.00	Bioethanol vapor BEV Stoves classified under HS Code 73211200 cooking appliances and plate warmers for liquid fuel	Zero Rated	kg	0
0036.12.02	Packaging materials for tea and coffee upon recommendation by the Cabinet Secretary for matters relating to agriculture	Zero Rated	kg	0
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	kg	0

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	kg	0
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	kg	0
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	kg	0

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	kg	0
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	kg	0
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	kg	0

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	kg	0
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	kg	0
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 Commissions staff	Zero Rated	kg	0
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	kg	0
0001.54.00	Supply of goods deemed out of scope for VAT purposes subject to prior verification and approval by KRA	Special Category	Kg	0

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	kg	0
0003.54.00	Gift Voucher subject to prior approval by KRA	Special Category	kg	0
0001.42.00	Government undertaking	Zero Rated	kg	0
0001.65.00	Domestic and Imported Sugar	General rated	Kg	16
0001.13.01	Motor spirit (gasoline) premium of tariff 27101220	Other rated	Kg	8
0001.13.02	Illuminating kerosene of tariff 27101922	Other rated	Kg	8
0001.13.03	Gas oil (automotive, light, amber for high speed engine) of tariff 27101931	Other rated	Kg	8