



KENYA REVENUE AUTHORITY

CUSTOMS HAND BOOK



1 DEPARTURE INFORMATION

(Departing passengers from Kenya)

Know Before You Leave

The following items require a Temporary Importation Form – P45

- Items you are taking for repair or alteration.
- Tool box(es) you require for repair work abroad and you intend to bring it back.
- Cameras and accessories for filming outside the country.

*Please retain the F147 receipt you receive until you return

ITEMS YOU WILL NEED TO DECLARE AS YOU DEPART

- Items you purchase for business promotional and commercial purposes will be taxable on return
- All electronics bought on your trip (I-phones, I-pads, play station, laptops, computers, stereos, Televisions, Projectors, Video recorders, Microwaves, cookers)
- Any items bought for someone else.
- Items bought at duty free shops that exceed the allowable limits
- Currency exceeding 10000 USD or its equivalent MUST be declared at Customs before departure



2 ARRIVAL INFORMATION

(Passengers arriving in Kenya)

WHAT YOU NEED TO DECLARE UPON ARRIVAL IN KENYA

- Items you purchased and are carrying with you upon return to the Kenya.
- Items you inherited while abroad.
- Items you bought in duty-free shops, on the ship, or on the plane beyond the allowed limits.
- Repairs or alterations to any items you took abroad and then brought back, even if the repairs/alterations were performed free of charge.
- Items you brought home for someone else including gifts.
- Items you intend to sell or use in your business, including business merchandise that you took out of the Kenya on your trip.
- Currency above 10,000 USD or its equivalent MUST be declared at Customs upon arrival.

You must state on the Passenger declaration form, in U.S. currency, what you actually paid for each item. The price must include all taxes. If you don't know for sure, estimate. If you did not buy the item yourself - for example, if it is a gift - estimate its fair retail value in the country where you received it. Remember: Even if you used the item you bought on your trip, it's still dutiable. You must declare the item at the price you paid or, if it was a gift, at its fair market value.

Prohibited Items

Fake money, pornographic material /indecent articles, narcotic drugs, used tyres for light commercial vehicles

Restricted Items

Unworked precious metals and precious stones, arms and ammunition, ivory worked or unworked, spent cartridges, historical artifacts

Customs Duty

Customs Duty is a tariff or tax imposed on goods when transported across international borders. Dutiable refers to articles on which Customs Duty may have to be paid. Each article has a specific duty rate, which is determined by a number of factors, including where you acquired the article, where it was made, and what it is made of and at how much you acquired it.

The Customs Duty Rate is a percentage. This percentage is determined by the total purchased value of the article(s) paid at a foreign country and not based on factors such as quality, size, or weight. The Harmonized Tariff System (HTS) provides duty rates for virtually every existing item.

Duty-Free Shop articles sold in a Customs duty-free shop are free only for the countries in which that shop is located. Therefore, if your acquired articles exceed your personal exemption/allowance, the articles you purchased in Customs duty-free shop, whether in the Kenya or abroad, will be subject to Customs duty upon entering your destination country.

Exemptions

Household effects conditionally included are duty-free. These include such items as carpets, paintings, tableware, linens, and similar household furnishings; tools of the trade, professional books, implements, and instruments.

For Customs purposes, clothing, jewelry, photography equipment, portable radios are considered personal effects but cannot be brought in duty-free as household effects. However, duty is usually waived on personal effects more than one year of age. All vehicles are dutiable.

Limits

A limit for taxable goods only applies to goods purchased by the passenger for own use and should not exceed 500USD.

Donations

Donations into the country are taxable unless exemptions are sought and can produce a Pro 1B or exemption letter from the ministry of National Treasury. Donations for medicines and medicaments need to be cleared by the Pharmacy and Poisons Board before entry into the country.

Items that are brought in as temporary importation for repair need to be declared in a C510 document before the goods enter the country. Goods for exhibition and return in an unaltered state need to be entered in a C500 document before the goods enter the country this includes goods for exhibition, gowns for fashion shows, artwork etc.

Filming Equipment

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

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



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