

Kenya applies the [EAC Common External Tariff \(CET\)](#), which relies on 3 bands: 0% (mainly applicable to raw materials and capital goods, but also to some species of live animals, organic chemicals and pharmaceutical products), 10% (for intermediate goods), and 25% (for final goods).

However, some articles defined as “Sensitive Items” (SI) which are listed in the Schedule 2 of the EAC Common External Tariff, attract import duties that can reach up to 100% (ex. sugar), 75% (rice), 60% (milk and cream, cheese and other dairy products), or 50% (woven fabric).

Wine and alcoholic beverages are subject to a 25% customs duty plus an excise duty, respectively of 150 or 200 KSH per litre according to the Excise Duty Act NO. 23 of 2015, Revised Edition 2018.

In addition to import duties and excises (that are applicable uniquely to excisable items), other levies applicable on imports are:

- the Value Added Tax (VAT), whose ordinary rate is 16% (however, many items are VAT exempt, according to the [VAT Act of 2013](#)).
- The VAT is calculated on the CIF value of good inclusive of applicable customs and excise duties, and any other charges such as packaging, financing, warranty and commissions fees.
- an Import Declaration Fees (IDF) of 2%;
 - a Railway Development Levy (RDL) of 1.5%. This levy, applied since 2013, was established to finance the construction and operation of the Standard Gauge Railway, the railway line connecting the port of Mombasa to Nairobi.

Both the IDF and the RDL are calculated on the customs value of the goods and must be paid by the importer at the time of entering the goods for home use. They are re

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[iscellaneous Fees and Levies](#)

[Act NO. 29 of](#)

[2016](#)

For what concerns imports from COMESA countries, the [legal notice n° 156](#) published in the Kenyan Gazette Supplement N° 74 of 12 September 2003, establishes that they benefit from a reduction of customs duties according to a rate which is specified in the schedule attached to the legal notice for each COMESA member State, on condition that such goods meet the Rules of Origin of the Common Market for Eastern and Southern Africa, as contained in the COMESA Treaty. For goods originating from Ethiopia, for instance, Kenya applies a generalised reduction of 10%. The reduction cannot be applied on wheat flour (tariff No. 1100.00.10) and meslin flour (tariff No. 1101.00.20), while in case the imported goods consist of refined, raw and mill white sugar, the reduction applies only in respect of a maximum of 111,000 metric tonnes of white refined sugar and 89,000 metric tonnes of other sugar, being the total amount imported into Kenya from any or all of the said member States, and any quantities imported in excess of that amount shall be subject to 100% import duty and other levies of equivalent effect.