There are no translations available.

Kenya apples 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 diary products), or 50% (woven fabric).

Wine/alcoholic beverages obtained from fermentation of fruits and spirits of undernatured ethyl alcohol are subject to a 25% customs duty plus an excise duty, respectively of 189 or 253 KSH per litre according to the Excise Duty Act NO. 23 of 2015, Revised Edition 2018 as amended by the Finance Act, 2019.

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 Fee (IDF) of 3,5% on customs value of goods.

- a Railway Development Levy (RDL) of 2%. 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.

Lastly, Kenya applies a conformity assessment program administered by KEBS (Kenya Bureau of Standards), known as Pre-Export Verification of Conformity (PVoC), which is aimed at ensuring that all products imported in the country comply with the applicable Kenyan Technical Regulations and Mandatory Standards or approved specifications. This program consist of a mandatory cargo clearance document called Certificate of Conformity (CoC) that must be obtained by a third-party service provider that must undertake a conformity assessment test in the country of origin for all products to be imported in Kenya, except for goods manufactured within the East African Community (EAC) with a valid Certificate of Origin, or for a limited number of items that are exempted, listed in the Legal Notice 183 of 5th December, 2019. According to Legal Notice No 183, goods brought to Kenya without a COC are shall be held at the port of entry or kept in an approved warehouse for the purpose of inspection and testing (destination inspection) and subjected to a fee equivalent to 20 per cent of the approved customs value of the goods. (art. 7.1).

Concerning the IDF and the RDL, those fees are both 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 regulated by the Miscellaneous Fees and Levies Act NO. 29 of 2016 as amended first by the Finance Act, 2019, that increased the RDL rate from 1,5% to 3,5% (art. 37), except for raw materials and intermediate products imported by approved manufacturers; and inputs for the construction of houses under an affordable housing scheme approved by the Kenyan authorities (for which the applicable rate is 1.5%), and lately by the the Finance Act, 2020 that exempted payment of IDF on machinery and motor vehicles for official use by the Kenya Defence Force & National Police Service.

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%, except 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.