

## Kenya Import Regulation

### Importing a Motor Vehicle In Kenya

In conformity with the East Africa Common Tariff, Import duty on all classes of vehicles will be 25% of the dutiable value. The 20% dumping duty has now been removed.

Excise Duty on all vehicles is now 20% irrespective of engine size. (After 2005/2006 budget).

### Taxation Figures

The taxation figures will now look as follows;

- Import duty is 25% of dutiable value
- Excise Duty 20% of Excise Duty Value.
- VAT is 16% of VAT value.
- Import Declaration Form (I. D. F.) processing fees is 2.75% with a minimum of shs 5,000 that is paid in advance on application.
- Calculated cumulatively, Import Duty+Excise Duty+V.A.T+IDF will work out to 76.75% on all vehicles irrespective of engine size.

### AGE LIMIT To - Import A Vehicle In Kenya

In Kenya Importation of used vehicles is limited to eight years. This means in 2006 one can only import a 1999 or above.

All used motor vehicles originating from Japan and the United Arab Emirates (U.A.E)-Dubai, will be subject to destination inspection. Importers of vehicles from Japan and the U.A.E will be expected to present their motor vehicles to Japan Auto Appraisal Institute (JAAI) in Japan and JAAI/CAAC in Dubai who will inspect the motor vehicles and issue a certificate of roadworthiness, which shall be presented for clearance purposes.

Pre-shipment inspection by Cotecna and Bivac International is no longer a requirement from 1st July 2005. Dutiable values will now be determined by custom authorities at Mombasa Port.

Import Declaration Forms (IDFs) will be processed by KRA-customs services.

Import duty, excise duty, VAT and I. D. F fees are calculated based on dutiable value which is not necessarily the purchase price.

### Back To Residents

If you have bought a vehicle outside Kenya and would like to ship it home, we will do all pre-shipment documentation, clearance through the port and registration. As per the current import regulations, we will require copies of your National ID/Passport and PIN certificate.

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### To Qualify For Duty Exemption, you Must;

Have owned the car for a continuous period of 12 months

In Addition To:-1. Above, have stayed in the country (foreign) for a period of 24 months within which you must NOT resided in KENYA for more than 3 months continuously. However, vehicles belonging to returning residents must abide to the Kenyan standards as stipulated by the Kenya bureau of standards (K.B.S).

The importation of Used Motor Vehicles into Kenya is covered under the Kenya Standard Code of Practice for Inspection of Road Vehicles KS03 1515:2000.

### Major Criteria For Acceptances Of The Vehicles For Importation

**Age Limit** All road vehicles, which are more than eight years old from the year of manufacture, shall not be allowed for importation. Currently we are accepting cars manufactured in 1999 and after.

**Left Hand Drive** All left hand drive vehicles are not allowed for registration unless they are for special purpose ie Ambulances, Fire Tenders and large construction vehicles imported for projects and to be eventually donated the Kenya Government.

**Road Worthiness** All used vehicles imported into Kenya shall be inspected for Road Worthiness, safety and other requirements.

All imports of used motor vehicles including those belonging to returning residents, diplomats and /or public servants must meet the above requirements.