



# **CUSTOMS FAQs FOR PASSENGERS**

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## What are Customs Duties?

These are taxes levied on goods imported into Kenya. They include Import duty, Value Added Tax, Excise Duty and other levies as guided by various Government legislations.

## Are all goods subject to Customs Duties?

**Yes.**

Passengers have a concession of USD. 500 applicable only to goods for personal and/or household use. Passengers are also exempt from taxes on their used personal effects.

### The following goods shall not be exempted: -

- i. Alcoholic beverages of all kinds, perfumes, spirits and tobacco and manufactures thereof, subject to the following allowable limits: -
  - Spirits (including liquors) or wine, not exceeding one litre or wine not exceeding two litres;
  - Perfume and toilet water not exceeding in all one half litre, of which not more than a quarter may be perfume;
  - Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grammes in weight;
- ii. Fabrics in piece;
- iii. Motor vehicles except one motor vehicle that the passenger has owned and used outside a partner State for at least twelve months;
- iv. Any trade goods or goods for sale or disposal to other persons.



## What should I declare upon arrival in Kenya?

- i. Items you purchased and is your accompanied baggage upon return to Kenya exceeding USD. 500 Except;
  - Goods that are the property of and accompanying the passenger.
  - Goods for personal and household use of the passenger.
  - Goods of such kinds and in such quantities as the proper officer may allow.
- ii. Items you inherited while abroad (need to present certificate of grant/will)
- iii. Items you bought at duty-free shops on the ship, or on the plane e.g. Spirits, including liquors exceeding one litre or wine exceeding two litres. Perfumes and toiletries exceeding in total one litre; The perfume should be more than a quarter (250ml). Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff exceeding 250 grams in total.
- iv. Repairs or alterations to any items you took abroad and then brought back, even if the repairs/alterations were performed free of charge.
- v. Items you brought for someone else including gifts.
- vi. Items you intend to sell or use in your business, including business merchandise that you took out of Kenya on your trip.
- vii. Currency of USD. 10,000 and above or its equivalent.
- viii. All goods importation of which is for the time being regulated under EACCMA, 2004 or by any written law for the time being in force in the East African Community Partner State.

**NOTE: It is an offence under the EACCMA 2004 to give false information to a Customs Officer.**

## Who should make a Customs declaration?

All passengers arriving into the country are supposed to make declarations using the prescribed Passenger Declaration Form (s) (Form F88).



## What are the channels for clearance?

Section 45 of EACCMA (2004) provides for a dual channel clearance system; Green Channel and Red Channel:

Green Channel is meant for passengers who have nothing to declare and are carrying dutiable goods within the prescribed duty free allowance limit. The passengers are allowed to pass through the Green Channel with their baggage on the basis of their Oral declaration/declaration on their Passenger Declaration Form. (Category A & B of Passengers)

Red Channel for passengers carrying dutiable or restricted goods: All crew members of vessels or aircrafts should also use the Red Channel.

**Note:** Any passenger found to have not declared or mis-declared goods contravenes Section 203 of EACCMA 2004 and is liable on conviction to strict penal action. The goods are also liable to seizure/confiscation.

## Are customs officers permitted to examine passengers' luggage and conduct body searches?

Yes, Section 155 of the EACCMA, 2004 permits Customs Officers to examine passengers' luggage and conduct body searches when it is deemed necessary.

**NB:** There are passengers exempt from luggage examination and body searches like Diplomats and other privileged persons.

## How are duties assessed and how do I confirm the correctness of the assessed value?

Duties are assessed based on the Customs Value of the item and Tariff Classification as provided for under the East African Community Common External Tariff, 2022. The rates are provided for under the East African Community Customs Management Act (EACCMA) 2004, VAT Act 2013, Excise Duty Act 2015, Miscellaneous Fees and Levies Act 2016 and any other fees/levies imposed by Government legislation. Customs Valuation is based on the price actually paid or payable for the imported goods.

(C. V=Customs value). All customs officials are obligated to provide any clarifications or information sought by customers.

**NB:** - It is important to note that all passengers need to declare the actual transaction price of the item

## **Who assesses Customs duties?**

Customs Officers at the ports of entry verify imported goods, assess the payable taxes and collect the customs duties payable on behalf of the Kenyan Government

## **How are customs duties paid?**

Customs duties are paid at the appointed banks or through mobile banking platform, after the generation of an Electronic Payment Slip. Banks are located within the terminals.

**Note:** - The online payment slip once generated by the Customs Officer will be visible and available at the bank for ease of payment.

## **Are donations taxable?**

Yes, unless expressly provided for under legislation.

## **Are deceased goods liable to Customs duty?**

**No.**

The goods however should be used personal effects which are not for re-sale and have been the property of the deceased person and have been inherited by or bequeathed to the person/ passenger to whom they are consigned.

## **Is film equipment liable to customs?**

Film equipment may be allowed into the country on a temporary basis. However, the importer must make an application to the Commissioner of Customs for permission to enter the equipment on temporary importation and;

- i. Undertake to export the equipment within such period not exceeding twelve months from the date of importation. This period may be extended on application by the Commissioner of Customs.
- ii. Pay a non-refundable fee of 1% of the value of the goods or Kshs. 30,000 whichever is lower.

## **Are exhibition goods taxable?**

Yes, they are taxable when disposed of into the country.

## **Which are the restricted import/export items?**

The provisions setting out restricted items for import/export are set out in the 2<sup>nd</sup> and 3<sup>rd</sup> Schedule of the EACCMA 2004. Restricted items include but are not limited to: -

- i. Unworked precious metals or precious stones
- ii. Arms and ammunition
- iii. Worked or unworked Ivory
- iv. Spent cartridges
- v. Historical artefacts
- vi. Drones
- vii. Medicaments
- viii. Plants and Plant material

## **Which items are prohibited, either for import/export?**

The provisions setting out prohibited items for import/export are set out in the 2<sup>nd</sup> and 3<sup>rd</sup> Schedule of the East African Community Customs Management Act. Prohibited items include but are not limited to: -

- i. Fake money
- ii. Pornographic materials in all kinds of media, indecent or obscene printed paintings, books, cards, lithographs or other engravings, and any other indecent or obscene articles.
- iii. Narcotic drugs
- iv. Used tyres for light commercial vehicles
- v. Shisha and shisha flavours
- vi. Skin lightening/ lightening creams
- vii. Toy guns
- viii. Worn underwear garments of any types
- ix. Counterfeit goods of all kinds

All goods the importation of which is for the time being prohibited under this Act or by any written law for the time being in force in the East African Community Partner State.

## Penalties

The due date for filing a PAYE return and payment of the taxes deducted from employees is 9th of the following month. Where an employer does not observe the due dates, the penalties below shall apply:

### 1. Late filing

- The higher of 25% of the tax due or KShs. 10,000.

### 2. Late Payment

- Penalty of 5% of the tax due; and
- Late payment interest at 1% interest per month or part of a month on the unpaid tax until the tax it is paid in full.

### 3. Penalty for failure to deduct and account for tax 25% of Tax Involved or KShs. 10,000.00 whichever is higher.

All goods the importation of which is for the time being prohibited under this Act or by any written law for the time being in force in the East African Community Partner State.

## How do I collect an item that I deposit in a customs warehouse?

Visit the Customs Office at the Passenger Terminal where the item was deposited with the Original Deposit Slip (F89) having met the conditions that were subject to the issuance of the F89.

## What is the procedure for clearing restricted items?

All restricted goods imported into the country need authorization by relevant Government Institutions through the provision of necessary licenses and permits before Customs processing and release. An importer of restricted items need to visit the relevant institution, obtain the necessary permit or licence and present it to the Customs Officer.

## How are bags marked by customs cleared?

All passenger baggage undergoes non-intrusive inspection. All bags identified to be carrying taxable goods or any other goods for Customs Processing are flagged and physically marked through a Risk Profiling Process. All marked bags are physically verified to ascertain the contents.



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