



Are all goods subject to Customs Duty?

No. Passengers with accompanied luggage are exempted on their used personal items. However, used goods imported for commercial purposes attract taxes.

Are used goods imported by passengers liable to customs duty charges?

Yes. Imported used goods are dutiable, however passengers are exempted on their used personal items.

Are gifts and donations taxable?

Yes. Gifts and donations are taxable unless directly exempted under the 5th Schedule of the East African Community Customs Management Act or the items fall within the 500USD allowable threshold value.

*As guided by the East African Community Customs Management Act (EACCMA, 2004).

Am I required to declare items on departure that I intend to bring back to Kenva?

Yes. Any item intended to be returned to Kenya including but not limited to

- · Cameras and accessories for filming.
- · Items exported for repair or alterations.
- Tool boxes you require for repair work abroad.
- Jewelry.
- · Sporting equipment.
- · Musical instruments.

Should be declared upon exit (Temporary export).

NB: Kindly retain your temporary export documents for

the purposes of proof of origin of the goods upon return.

Am I supposed to declare currency or monetary instruments?

Yes. Any foreign currency and monetary instruments exceeding **10,000 USD** or its equivalent **MUST** be declared at Customs at arrival and before departure.

Can I import a drone to Kenya?

Drones are restricted items.

Their importation requires an **Unmanned Aircraft System (UAS) import permit** from the Kenya Civil Aviation Authority (KCAA) prior to importation.

Is it an offence not to declare goods or give false information to the Customs Officer?

Yes. It is an offence under law, East African Community Customs Management Act (EACCMA, 2004), to give false information to a Customs Officer. It is punishable under Section 203 of the said Act including forfeiture of the subject goods.

Are Customs Officers permitted to examine passenger's luggage and conduct body searches?

Yes. Customs Officers are permitted by the law to examine passenger's luggage and conduct body searches based on intelligence and profiled security information possessed by Customs officers. However in the process of the body search, the officer will observe high standards of human dignity.

Which items are prohibited, either for import/export?



Counterfeit Currency notes and coins.



Matches containing Used tyres for light white phosphorous. Used tyres for light commercial vehicles and passenger cars.



Narcotic drugs under

International control.

Distilled beverages containing harmful oils or chemical products.

For more information, you can download the Customs Passenger Handbook on www.kra.go.ke $\label{eq:customs}$

What if I am importing firearms and ammunition for the first time?

Note the following is mandatory;

- 1. Import permit issued by Firearm Licensing Board (FLB).
- 2. Foreign firearm(s) permit(s).
- 3. Removal permit which should be under escort of an authorized Police officer
- 4. Pay requisite taxes where the Law allows

How about if I am re-importing firearms and ammunition?

Note the following is mandatory;

- 1. Kenya License/Permit.
- 2. Re-importation Certificate.
- 3. Escort by an Authorised Officer, preferably from FLB.

Payment Channels

The official Payment channels for payment of Duties at JKIA include:-

- 1. MPesa via E-citizen Paybill No. 222 222
- 2. PDQ Machine
- 3. Payment via Bank (National Bank of Kenya)



If I need help, where do I go?

Call **0711 099 999** or Email **callcentre@kra.go.ke**

