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**SECOND SCHEDULE**

**SUSPENDED DUTIES**

(s. 3)

*(Deleted by Act 9 of 2000)*

THIRD SCHEDULE

10 of 1980, s. 2.  
 1 of 1982, s. 2.  
 14 of 1982, s. 11.  
 8 of 1983, s. 7.  
 13 of 1984, s. 8.  
 8 of 1985, s. 6.  
 10 of 1986, s. 10, 11.  
 10 of 1987, s. 8.  
 15 of 1988, s. 19.  
 8 of 1989, s. 8.  
 10 of 1990, s. 10.  
 8 of 1991, s. 34.  
 9 of 1992, s. 15.  
 4 of 1993, s. 19.  
 6 of 1994, s. 14.  
 13 of 1995, s. 51.  
 5 of 1997, s. 14.  
 8 of 1997, s. 15.  
 9 of 2000, s. 18.

**Exemptions From Duty**

*PART A - SPECIAL EXEMPTIONS*

**GOODS IMPORTED OR PURCHASED BEFORE CLEARANCE THROUGH THE CUSTOMS BY OR ON BEHALF OF PUBLIC BODIES, PRIVILEGED PERSONS AND INSTITUTIONS.**

1. *The President*

Goods for use by the President.

2. *The Kenya Armed Forces*

All goods, including materials, supplies, equipment, machinery and motor vehicles for the official use of the Kenya Armed Forces.

3. Deleted by 8/1991, s. 34.

4. Deleted by 8/1991, s. 34.

5. Deleted by 8/1991, s. 34.

6. *Commonwealth and Other Governments*

(1) Goods consigned to officers or men on board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such vessel.

(2) Goods for the use of any of the Armed Forces of any allied power.

7. *Diplomatic Privileges*

(1) Household and personal effects of any kind imported by entitled personnel or their dependants including one motor vehicle imported or purchased by them prior to clearance through customs within ninety days of their first arrival in Kenya, or such longer period, not exceeding three hundred and sixty days from the date of his arrival, as may be approved by the Treasury in specific cases, where the entitled personnel have not been granted an exemption under item 7(3) of Part A, or item 8(3) of Part B of this Schedule:

Provided that this exemption shall apply to entitled personnel who may have arrived for a new contract notwithstanding their previous residential status in Kenya while in execution of another aid project, and provided that each contract is for a term of not less than two years.

(2) One motor vehicle which the Commissioner is satisfied is imported as a replacement for a motor vehicle originally imported under paragraph (1) which has been written off due to accident, fire or theft, subject to the Minister's written approval of such importation:

(3) Provided that customs duty shall be payable at the appropriate rate if the written-off motor vehicle is disposed of locally.

(4) Goods for the official use of the United Nations or its specialized agencies or any Commonwealth high commission or of any foreign embassy, consulate or diplomatic mission.

(5) Goods for the use of a high official of the United Nations or its specialized agencies or a member of the diplomatic staff of any Commonwealth or foreign country, where specific provision for such exemption is made by the Minister responsible for foreign affairs.

(6) On first arrival in Kenya or within three months of that date, the household and personal effects, including one motor vehicle, of an employee of the United Nations or of its specialized agencies, a Commonwealth high commission, or a foreign embassy, consulate or diplomatic mission where the employee -

(a) is not engaged in any other business or profession in Kenya; and

(b) has not been granted an exemption under item 8(1) and (2) of Part A or item 8(3) of Part B of this Schedule.

#### 8. *Aid Agencies*

(1) Household and personal effects of any kind imported by entitled personnel or their dependants, including one motor vehicle imported or purchased by them prior to clearance through Customs, within ninety days of their first arrival in Kenya or such longer period, not exceeding three hundred and sixty days from the date of arrival, as may be approved by the Treasury in specific cases, where the entitled personnel have not been granted an exemption under item 7(3) of Part A, or item 8(3) of Part B of the Schedule:

Provided that the exemption under this paragraph shall not apply-

- (i) to entitled personnel who may have arrived for a new contract for a term of not less than two years notwithstanding their previous residential status in Kenya while in execution of another aid project;
- (ii) only once every four years where there is an on-going project;
- (iii) to an additional motor vehicle where there is a bilateral agreement between the Government and an aid agency entered into prior to the 10<sup>th</sup> June 1999.
- (iv) One motor vehicle which the Commissioner is satisfied is imported as a replacement for another motor vehicle originally imported under paragraph (1) and which has been written off due to accident, fire or theft, subject to the Minister's written approval of such importation:

Provided that customs duty shall be payable at the appropriate rate if the written-off motor vehicle is disposed of locally.

#### 9. *The East African Development Bank*

Goods and equipment imported by the East African Development Bank for its official use.

#### 10. *The War Graves Commission*

Goods, including official vehicles but not including office supplies and equipment and the property of the Commission's staff, for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission.

### 11. *The British Council*

Goods for use by the British Council, which are or will be a charge against the funds of the Council, not including goods for resale or for the personal use of the staff of the Council.

### 12. *Charitable Institutions*

(1) Goods, being bona fide gifts (excluding office equipment, stationery and office furniture) –

(a) which the Commissioner is satisfied are imported by or consigned to charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act, and approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in their institutions provided that the Treasury has given its approval in writing where the duty exceeds Ksh. 500,000;

(b) consigned to imported by any organization if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act, and Approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in their institutions provided that the Treasury has given its approval in writing where the duty exceeds Ksh. 500,000;

(c) including equipment, passenger motor vehicles, vessels and aircraft, (excluding passenger motor vehicles of a seating capacity of up to twenty-six persons) consigned to or imported by any organization, if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such by the Registrar of Societies under section 10 of the Societies Act, and are approved by the Commissioner of Social Services for use by the charitable organization in medical treatment, educational, religious or rehabilitation work, provided that the Treasury has given its approval in writing where the duty exceeds Ksh. 500,000 provided that the Commissioner shall make quarterly returns of all exemptions granted under this paragraph

(2) Goods consigned to the St. John Ambulance for use in its activities and for first aid training.

(3)(a) Goods consigned to the Kenya Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner may impose; and

(b) Equipment, motor vehicle and aircraft donated or purchased for alleviation of hardship or disaster, subject to such limitations and conditions as the Commissioner may impose, provided the Treasury has given its approval in writing where the duty exceeds Ksh.500,000.

(4) Articles of equipment not intended for resale and not including consumable stores or provisions, for use by the Missions to Seamen or other similar organizations approved for the purpose of this paragraph by the Minister, subject to such limitations and conditions as the Commissioner may impose.

(5) Foodstuffs, vehicles, equipment and other commodities imported for the National Freedom from Hunger Committee in Kenya exclusively for use in connection with the official activities of the National Freedom from Hunger Campaign of Kenya.

### 13. *Religious Bodies*

Altar bread, communion wafers and sacramental wine, imported or purchased by, or for presentation to, any religious body for use in the conduct of religious services.

### 14. *Deleted, Financial Bill 2001.*

15. *Disabled, Blind and Physical Handicapped Persons*

Materials, articles and equipment, including motor vehicles, which-

(a) are specially designed for use by disabled or physically handicapped persons ;or

(b) are intended for the educational, scientific or cultural advancement of blind persons for the use of an organisation approved by the Government for the purpose of this exemption:

Provided that exemption in respect of motor vehicles shall not apply to paragraph (b);

16. *Deleted, Finance Bill 2001*

17. *The President's Award Scheme*

Badges and record books for use exclusively in the President's Award Scheme.

18. *The Desert Locust Control Organization and International Red Locust Control*

(1) Goods, including motor vehicles, scientific equipment, apparatus, chemicals, petroleum fuels and other materials imported by the Desert Locust Control Organization for East Africa for its official use or for the personal use of such members of that Organization as may be declared to be entitled officers by the Ministry of Foreign Affairs.

(2) One motor vehicle imported or purchased prior to clearance through customs within three months of first arrival in Kenya by an entitled officer of the Desert Locust Control Organization for his personal use.

(3) Goods imported for the official use of the International Red Locust Control Organization for Central and Southern Africa.

19. *The Navy, Army and Air Force Institute and the Armed Forces Canteen Organization*

Goods for the Navy, Army and Air Force Institute and the Armed Forces Canteen Organization, subject to such conditions as the Commissioner may specify, provided that :-

(a) such goods shall be marked with the inscription "NAAFI" or "AFCO" as the case may be, or where it is unsuitable to mark the goods, the containers, bags or packets thereof shall be so marked;

(b) Goods for the Armed Forces Canteen Organisation shall be cleared through Customs by the Armed Forces Canteen Organisation only.

20. *Deleted by Finance Bill 2001, S.51*

21. *The Wellcome Trust*

(1) All equipment and drugs imported by the Wellcome Trust with the prior approval of the Ministry of Health, for use in connection with medical research.

(2) Motor vehicles imported by the Wellcome Trust, with the prior approval of the Ministry of Health and paid for by the Trust for use by personnel of the science laboratories operated by the Trust:

Provided that customs duty at the appropriate rate shall be payable when the vehicle is sold to a person or body not entitled to buy a vehicle without the payment of duty.

22. *The African Medical and Research Foundation*

Bona fide gifts, or materials and equipment, consigned to the African Medical and Research Foundation including :-

- (1) high frequency single side band radio transceivers, spares and accessories, antenna materials and fittings, radio alert alarm transmitter receivers and accessories;
- (2) filming materials, strip slide projectors and surgical instruments;
- (3) drugs;
- (4) aircraft, aircraft equipment and spares, but not including (either as gifts or otherwise) motor vehicles:

Provided that materials and equipment specified in subparagraph (1), (2) and (3) shall be for the sole use of the above Foundation or for loan to hospitals and clinics but not for the purpose of distribution to any person or institution by way of gift.

23. Deleted by 8/1991, s. 34.

24. Deleted by 8/1991, s. 34.

25. Deleted by 8/1991, s. 34.

26. *Members of the National Assembly*

One motor vehicle (excluding a bus and a minibus of seating capacity of more than 13 passengers and a load carrying vehicle of a load carrying capacity exceeding two tones) imported or purchased prior to clearance through the customs by a Member of the National Assembly subject to a written recommendation of the Clerk of the National Assembly:

Provided that –

- (a) the exemption under this item shall apply only once in every parliamentary term; and
- (b) paragraph (a) shall not apply in respect of a motor vehicle imported within the period specified in that paragraph as a replacement for a motor vehicle originally imported under this item which is written off due to accident, fire or theft;

27. *Returning Kenya Government's Foreign Missions Personnel*

One personal motor vehicle (excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of a load carrying capacity exceeding two tones), imported by officer returning from a posting in Kenya's missions abroad or by his spouse and which is not exempted from duty under item 8(4) of Part B of this Schedule:

Provided that the exemption under this item shall not apply-

- (a) unless the officers is recalled by the Government before he completes his normal tour of duty;
- (b) unless, in the case of an officer's spouse, the spouse had accompanied the officer in the foreign mission and is returning with the officer;
- (c) to an officer who has been recalled for re-posting to another mission outside Kenya;
- (d) unless the motor vehicle was ordered for or purchased prior to such recall;
- (e) unless the exemption is approved in writing by the Treasury;

- (f) if the officer or the spouse has either enjoyed a similar privilege within the previous four years from the date of importation or has imported a motor vehicle free of duty under 8(4) item of Part B of this Schedule, within the two years immediately before his arrival;
- (g) Unless the vehicle is imported within ninety days of the date of arrival of the officer or spouse or such longer period not exceeding three hundred and sixty days from such arrival as the Commissioner may allow.

### 28. Safari Rally Drivers

- (1) One motor vehicle for each rally driver and spare parts specified in paragraph (2) which-
  - (a) are imported or purchased prior to clearance through customs for use in the Safari Rally;
  - (b) having been temporarily imported under section 143 of the Act for use in the Safari Rally, are purchased during the period of temporary importation by a rally driver resident in Kenya for use in the Safari Rally;
  - (c) having been imported under conditions whereby exemption from payment of duty is granted under this Schedule, or whereby remission or refund of duty has been granted by the Minister, are purchased by a rally driver resident in Kenya for use in the Safari Rally; and
  - (d) in the case of vehicles only, are assembled in Kenya and purchased by a rally driver for use in the Safari Rally.
- (2) Paragraph (1) shall apply to the following spare parts imported by a rally driver for use in the Safari Rally-
  - (a) one engine assembly complete, or such individual parts making up one engine as the rally driver requires, including, in either case, a starter motor, alternator and clutch;
  - (b) one gear box assembly complete;
  - (c) one differential assembly and one front and rear axle assembly, or such individual parts making up one front and rear axle assembly as the rally driver requires;
  - (d) not more than four front suspension assemblies, or such individual parts making up those assemblies as the rally driver requires;
  - (d) not more than two sets of rear shock absorbers;
  - (e) Not more than 12 rally type rims.
  - (f) Not more than 30 rally types
- (3) Exemption of duty under paragraph (1) is made on the conditions that-
  - (a) it applies only to motor vehicles and parts imported or purchased for use by bona fide rally drivers resident in Kenya who has been approved and recommended to the Commissioner, or a person authorized by him in writing, by the Safari Rally Limited and accepted as such by him; and
  - (b) where the motor vehicle or parts cease to be used, or, in the case of parts, to be reassigned for use, for Safari Rally purposes or are disposed of in Kenya to persons not entitled to exemption from, or remission of duty, duty shall, immediately become payable at the appropriate rate.
  - (c) where the motor vehicle or parts cease to be used, or, in the case of parts, to be assigned for use, for Safari Rally purposes or are disposed of in Kenya to persons not entitled to exemption from, or remission of duty, duty shall, subject to paragraph (5), immediately become payable at the appropriate rate.



(4) Nothing in paragraph (3) (a) or (c) shall prevent motor vehicle or spare parts from being used in other rallies in Kenya.

(5) Where a person to whom an exemption has been granted under this item fails to take part in the rally, duty shall become payable at the rate applicable on the date the rally ends.

29. *Kenya Police, National Security Intelligence Service, Administration Police and Kenya Prisons*

Equipment, machinery and motor vehicles, including aircraft and vessels imported for the official use of the Kenya Police, Administration Police and Kenya Prisons, with the written approval of the Treasury.

30 Deleted by Finance Bill 2001 ,S.51

31. *The Kenya Olympic Team*

Equipment imported by or on behalf of the ministry for the time being responsible for sports for the sole use of the Kenya Olympic Team.

32. *Contraceptives*

Contraceptives imported by, or on behalf of, or consigned to the Ministry of Health and the Family Planning Association of Kenya or any other agency approved by the Minister for Finance, for sole use in family planning activities in Kenya, including contraceptive pills, creams, jellies, foams, foaming tablets, condoms, diaphragms, loops, and other forms of oral contraceptives.

33. Deleted 2000.

34. *Rewards earned by Kenyan Sportsmen*

Goods, including one motor vehicle (excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes) imported under written authority of the Permanent Secretary to the Treasury on the recommendation of the Commissioner responsible for sports and games by a returning Kenyan Sportsman (excluding rally drivers), and upon the production of a certificate issued by a national or internationally recognized Sports Organization that the goods have been received as his or part of his award.

35. Deleted by Finance Bill 2001 ,S.51

36. *The Aga Khan Development Network*

Materials and equipment, including motor vehicles imported pursuant to the accord of co-operation for development, between the Government and the Aga Khan Development Network, subject to the written authority of the Permanent Secretary to the Treasury.

37. Deleted by Finance Bill 2001 ,S.51

38. *Entrants in Motor Cycle Rallies*

(1) One motor cycle specially designed for rallying by an entrant in a motor cycle rally and spare parts thereof specified in paragraph(2) which –

(a) are imported prior to clearance through Customs for use in a motor cycle rally:

(b) having been imported under section 143 of the Act for use in a motor cycle rally, are purchased

during the period of temporary importation by an entrant in a motor cycle rally resident in Kenya for use in the rally;

- (c) in the case of motor cycles only, are assembled in Kenya and purchased by an entrant in a motor rally for use in the rally;

(2) Paragraph (1) shall apply to the following spare parts imported by an entrant in a motor cycle rally for use in the rally –

- (a) one engine assembly;
- (b) four sets of front shock absorbers;
- (c) four sets of rear shock absorbers;
- (d) twelve pairs of tyres;

(3) Exemption of duty under paragraph (1) shall be granted on condition that:-

- (a) it applies only to motor cycles and parts imported or purchased for use by bona fide entrant in a motor cycle rally resident in Kenya who have been approved and recommended to the Commissioner or a person authorized by him in writing, by the automobile Association of Kenya and accepted by the Commissioner as such ; and

*Deleted by Finance Bill 2001 ,S.51*

- (c) where the motor cycle or spare parts ceased to be assigned for use in rallying, or are disposed off in Kenya to person not entitled to exemption from, or remission of duty, duty shall become immediately payable at the appropriate rate; and

- (d).....where a motor cycle imported or purchased pursuant to this item is not used in a rally, tax thereon shall immediately become payable at the rate applicable on the date the rally ends.

### 39. *Equipment for Rehabilitation of Electrical Power Generation Equipment*

Equipment and parts for the rehabilitation of Electrical Power Generator and related equipment imported prior to June 30, 2001, on the recommendation of the Minister responsible for energy, in such quantities and on such condition as the Commissioner may specify.

## PART B-GENERAL EXEMPTION

### GOODS IMPORTED OR PURCHASED BEFORE CLEARANCE THROUGH THE CUSTOMS GENERALLY

#### 1. *Aircraft Operations*

Any of the following goods which are imported for use by the national carrier or any airline designated under an air services agreement between the Government and a foreign government:

(1) Aircraft; parts and accessories thereof, including engines; air navigational instruments; lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair, maintenance and servicing of an aircraft; specialized aircraft loading and unloading equipment; ground signs, stairways for boarding and loading aircraft; catering stores.

(2) Kerosene and aviation spirit solely for use in aircraft engines.

(a) Any of the following goods which are imported for use by an approved ground handler or caterer:

(i) equipment of a Specialised nature for repairs, maintenance and servicing of an aircraft.

- (ii) specialized aircraft loading and unloading equipment; and
  - (iii) stairways for boarding and loading aircraft
- (b) Kerosene and aviation spirit solely for use in aircraft engines.
- (1B) Aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance:
- Provided that such spare parts shall be imported on the recommendation of the Director of civil Aviation and in such quantities as the Commissioner may specify.
- (1C) Jet fuel (Kerosene type) purchased by an aircraft owner for use in an aircraft engine.

## 2. Containers and Pallets

- (1) Containers, including boxes, tins, bottles, jars and other packages in which any goods not liable to an ad valorem duty are packed and imported, being ordinary trade packages for the goods contained therein.
- (2) Pallets and pre-packing slings.
- (3) Containers specially designed and equipped for carriage by one or more modes of transport.
- (4) Containers specially designed for repetitive use, on which the name of a foreign buyer of Kenyan produce is printed or inscribed.
- (5) Imported containers, which the Commissioner, on the recommendation of the Director of Veterinary Services, is satisfied, are specially designed for storing semen for artificial insemination.

## 3. Deceased Persons' Effects

Used personal effects, subject to such limitations as the Commissioner may impose, which are not for resale and have been the property of a deceased person and have been inherited or bequeathed to the person to whom they are consigned.

## 4. Films and Plates

- (1)...Film strips and slides of a scientific, educational or religious nature.
- (2)...Cinematographic films, exposed and developed, of a scientific, technical or educational nature for exhibition solely to or by scientific, technical or educational institutions or for exhibition free of charge solely for the purpose of training.
- (3)...Any unexposed sensitised films imported by a person licensed by the Ministry of Information and Broadcasting to shoot films in Kenya.
- (4)...Photographic plates, perforated or unperforated, exposed or developed, negative or positive, including cinematographic film, exposed and developed, whether or not incorporating sound track, negative or positive, having only personal or sentimental value to the importer and not for sale.

## 5. Deleted 2000.

6. *Fish, Crustaceans and Molluscs*

Fish, crustaceans and Molluscs, fresh (live or dead) chilled or frozen caught and landed by canoes or vessels based in Kenya.

7. *Life Saving Apparatus*

Life-belts, lifebouys and other life saving equipment.

8. *Passengers' Baggage*

Goods imported by passengers arriving from places outside Kenya subject to the limitations under conditions specified in the following paragraphs.

- (1) The goods shall be -
  - (a) the property of and accompany the passenger, except as provided in paragraph (9);
  - (b) for the personal or household use of the passenger in Kenya;
  - (c) of such kinds and in such quantities as the proper officer may allow.
- (2) Notwithstanding paragraph (1)(c), the following goods shall not be exempted under this item-
  - (a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufacturers thereof except as provided in paragraph (8);
  - (b) fabrics in the piece;
  - (c) motor vehicles except as provided in paragraphs (3) and (4);
  - (d) any trade goods, or goods for sale or disposal to other persons;
- (3) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person on first arrival in Kenya whom the proper officer is satisfied is bona fide changing residence from a place outside Kenya to a place within Kenya, where that person has neither been granted an exemption under this paragraph nor resided in Kenya before his arrival other than on temporary non-resident visits -
  - (a) wearing apparel;
  - (b) personal or household effects of any kind which were for his personal or household use in his former place of residence;
  - (c) one motor vehicle "(excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes)" owned by the person and registered either in his name or in the name of his spouse or in both names and used by him outside Kenya for at least ninety days (excluding the period of voyage in the case of shipment):

Provided that -

- (i) the person has attained the age of eighteen years; and
- (ii) notwithstanding the definition of "owner" in section 2 of the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either that the motor vehicle is registered in the name of his spouse or in both his name and that of his spouse or, where the vehicle is purchased on hire purchase terms the first instalment in respect thereof was paid and delivery taken at least ninety days prior to importation, shall qualify for exemption under this item; and

- (iii) the person is granted a work permit or a dependant's pass for a period not less than two years;

(4) Subject to paragraphs (1), (2) and (5), the following good may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is bona fide changing his residence from a place outside Kenya to a place within Kenya where that person has been residing outside Kenya for a period of at least two years and has neither been granted an exemption under this paragraph nor resided in Kenya for a period or periods amounting in aggregate to ninety days or more within the two years immediately before this arrival or return to Kenya -

- (a) wearing apparel;
- (b) personal or household effects of any kind which were for his personal or household use in his former place of residence;
- (c) one motor vehicle (excluding buses and minibuses of a seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes) owned by the person and registered in his name or in the name of his spouse or in both names and used by him outside Kenya for at least three hundred and sixty days, excluding the period of voyage in case of shipment.

Provided that-

- (i) the person has attained the age of eighteen years; and
- (ii) notwithstanding the definition of "owner" in section 2 of the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either, that the motor vehicle was registered in the name of his spouse or in both his name and that of his spouse; or where the motor vehicle is purchased on hire purchase terms, the first instalment in respect thereof was paid and delivery taken at least three hundred and sixty days prior to importation, shall qualify for exemption under this item.

(5) The Commissioner may waive the ninety days condition referred to in paragraph (4) in respect of any period not exceeding three hundred and sixty days spent in Kenya, if he is satisfied -

- (a) that the goods are imported by sportsmen who are recalled to participate or to represent Kenya in national or international sports competitions subject to confirmation to that effect by the Permanent Secretary in the Ministry for the time being responsible for sports; or
- (b) that the goods are imported by students who in the course of study in recognized educational institutions return to Kenya to carry out research, subject to confirmation by the sponsor and the educational institution, and on production of written approval by the Permanent Secretary in the Office of the President that the research is authorized;
- (c) that the goods are imported by a returning resident being an employee of an international organization the headquarters of which are in Kenya and who has been recalled for consultations at the organizations headquarters;
- (d) that the goods are imported by a returning resident who has proved to the satisfaction of the Commissioner that the circumstances occasioning his stay beyond the period were beyond his control.

(6) Subject to the provisions of paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding three months to Kenya -

- (a) non-consumable goods imported for his personal use during his visit, which he intends to take out with him when he leaves Kenya at the end of his visit.
- (b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit.
- (c) that the goods are imported by a returning resident being an employee of an international organization the headquarters of which are in Kenya and who has been recalled for consultations at the organization's headquarters.

(7) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is a resident of Kenya returning from a visit to any place outside Kenya and who is not changing residence in accordance with paragraphs (3) and (4) -

- (a) Wearing apparel;
- (b) Personal and household effects which have been for his personal use or household use, but not including bicycles, cine or still projectors, record players, amplifiers, loud-speakers, gramophones, gramophone records, refrigerators, refrigeration equipment, cookers, typewriters, cassettes, tapes, sound recording machines, tuners, radio and television receiving sets, radio grams, telephones, fax machines, photocopiers, video recording or reproducing apparatus, computer, computer diskettes, office machines, station or consumable office provision.
- (c) Instruments and tools for his personal use in his professional trade.

(8)(a) Subject to paragraph (1) and to subparagraph (b) of this paragraph, duty shall not be levied on the following goods imported by, and in the possession of a passenger -

- (i) spirit (including liqueurs) not exceeding one litre or wine, not exceeding two litres;
- (ii) perfume and toilet water not exceeding in all one half litre, of which not more than a quarter may be perfume;
- (iii) cigarette, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams in weight

(b) these duty free allowance shall be granted only to passengers who have attained the age of eighteen years;

(9) Subject to paragraphs (1) and (2), the exemption granted in accordance with paragraphs (3), (4) and (5) may be allowed in respect of baggage imported within ninety days of the date of arrival of the passenger or such longer period, not exceeding three hundred and sixty days from such arrival, as the Commissioner may allow, and the duty free allowance granted in accordance with paragraph (8) shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.

(10) Where any person who has been granted an exemption under paragraph (3) or (4) changes his residence to a place outside Kenya within ninety days from the date of his arrival, he shall export his personal or household effects within thirty days, or such further period not exceeding sixty days from the date he changes his residence to a place outside Kenya, as the Commissioner may allow, otherwise duty becomes payable from the date of importation.

#### 9. Printed Matter

(1) Carnets de passage, pass sheets and similar international temporary importation forms; posters, framed or unframed, unframed photographs enlargements and printed window transparencies advertising the tourist attractions of foreign countries provided that such goods are for free distribution and do not contain more

than twenty-five per cent private commercial advertising.

- (2) Photographs of only personal or sentimental value, not for sale.

10. *Protective Apparel, Clothing Accessories and Equipment*

Articles of apparel, clothing accessories and equipment, specially designed for safety or protective purposes, imported by registered hospitals and clinics or by local authorities for use in fire fighting.

11. *Samples and Miscellaneous Articles*

Samples and miscellaneous articles not imported as merchandise, which in the opinion of the Commissioner have no commercial value.

12. *Ships and Other Vessels*

(1) Passenger and cargo vessels of all kinds of twenty-five net register tonnage or more, cable ships, ice breakers, floating factories, whale-catching vessels, trawlers and other commercial fishing vessels (other than sport-fishing vessels), weather ships, hopper barges; lighters, pontoons (being flat decked vessels used for the transportation of persons or goods) and ferry boats; parts and accessories, but not including batteries and sparking plugs.

(2) Lighthouses, buoys and other non-portable accessories imported for installation to guide vessels.

13. Deleted by 9/1992, s. 15.

14. Deleted by 8/1991, s. 34.

15. *Goods Imported by Air*

Where any goods liable to duty ad valorem are imported by air cargo, fifty per cent of the duty leviable on that part of the value of the goods which is represented by airfreight charged.

16. Deleted by Finance Bill 2001 ,S.51

17. *Museums, Exhibits and Equipment*

(1) Museum and natural history exhibits and specimens, and scientific equipment for public museums; and

(2) Chemicals, reagents, films, film strips and visual aids equipment, the importation of which is approved in writing by the Treasury, imported or purchased prior to clearance through customs by the National Museums.

18. Deleted by 9/1992, s. 15.

19. *Seeds for Sowing*

All seeds, spores and cut plants, imported specially treated, which the Director of Agriculture has approved as fit for sowing only.

20. Deleted by Finance Bill 2001 ,S.51

21. Deleted by 8/1991, s. 34.

22. Deleted by 8/1991, s. 34.

23. Deleted by Finance Bill 2001 ,S.51

(1) Motor vehicle speed recording devices and accessories which the Commissioner is satisfied are of a kind specially designed for recording, reading or calibrating ignition keys and speed recording devices.

24. Deleted by 9/1992, s. 15.

25. *Breeding Animals, Semen and Fish Ova*

Live animals, semen for artificial insemination and fish ova, imported for breeding purposes subject to approval by the Director of Veterinary Services or the Director of Fisheries.

26. Deleted by Finance Bill 2001 ,S.51

27. *Diagnostic Reagents*

Diagnostic reagents recommended by the Director of Medical Services or the Director of Veterinary Services for use in hospitals and clinics subject to such limitations as the Commissioner may impose.

28. *Plastic sheetings for Agricultural, Horticultural or Floricultural use*

Upon recommendation by the Director of Agriculture and in such quantities as the Commissioner may allow -

- (a) shade netting of materials of plastics;
- (b) reinforced sheeting of polymers of vinyl chloride (PVC) or of polyethylene;
- (c) high density polyethylene (HDPE) sheetings in rolls for use in lining dams in a farm;
- (d) polyvinyl chloride (PVC) or polyethylene for use in covering greenhouses houses.

29. Deleted 2000.

30. Deleted by Finance Bill 2001 ,S.51

31. Deleted 2000.

32. Deleted by Finance Bill 2001 ,S.51

33. Deleted by Finance Bill 2001 ,S.51

34. *Hatching Eggs and Day-Old Chicks*

Hatching eggs and day-old chicks imported for breeding purposes subject to approval by the Director of Veterinary Services.

35. Deleted 2000.

36. *Equipment and Electric Power Generation*

Capital equipment, excluding motor vehicles and office equipment, for privately financed electric power generation projects with capacity to sell electricity into the national grid:

Provided that an exemption granted under this item shall, unless earlier revoked, expire on the 31st December, 2002.

37. *Chemically Defined Compounds used as Fertilisers*



Calcium Nitrate, Ammonium Nitrate, Magnesium Sulphate, Magnesium Nitrate, Mono-Potassium Nitrate, Phosphoric Acid, Iron Chelated Hapiron, Mono Phosphate Sulphate, Micromel chelated, sodium Borate, Sulphur Dust, Plant Nutrient Chelates (Iron, Zinc, Sulphur, Calcium, Molybdenium, Copper, Magnesium, Manganese and Boron) and Sodium Octoborate Tetrahydrate (Foliare) and such other compounds, which are used as fertilisers and which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for agricultural use, in such quantities and on such conditions as the Commissioner may specify.

38. *Urine bags and Hygienic bags*

Urine bags and hygienic bags for medical or hygienic use, in such quantities as the Commissioner may allow.

39. Deleted 2000.

40. Deleted 2000.

41. *Specialized Ship Loading and Unloading Equipment*

Specialized equipment for ship loading and unloading, imported by Gazetted Port Operators and Inland Container Depot Operators, in such quantities as the Commissioner may allow.

## PART C - SPECIAL DUTY RATE

GOODS LIABLE TO A MINIMUM RATE OF DUTY OF 3 PERCENT AD VALOREM OR 3 PERCENT OF THE SPECIFIC RATE SPECIFIED IN THE FIRST SCHEDULE WHICHEVER IS THE HIGHER UNLESS OTHERWISE SPECIFIED

1. . Deleted by Finance Bill 2001 ,S.51

2. . Deleted by Finance Bill 2001 ,S.51

3. Deleted by 6/1994, s. 14.

4. *Capital goods, plant and machinery for investments*

Capital goods, plant and machinery (excluding motor vehicles, office furniture, typewriters, copying equipment, stationery, kitchenware, cutlery, crockery, linen, draperies, carpet (single piece), safes, refrigerators and raw materials) aimed at net foreign exchange savings and earnings pursuant to such conditions and limitations as may be prescribed in the regulations and subject to written approval by the Permanent Secretary to the Treasury.

5. *Small Scale Industries*

Capital goods (excluding motor vehicles, office furniture, typewriters, copying equipment, stationery, kitchenware, cutlery, crockery, linen, drapers, carpets (single piece), safes, refrigerators and raw materials) for investment in small scale industries approved by the Permanent Secretary to the Treasury and subject to such conditions and limitations as may be prescribed by notice in the Gazette.

6. *Cold Storage Equipment and Refrigerated Goods Transport Vehicles*

Cold storage equipment and refrigerated goods transport vehicles imported or purchased before clearance through Customs by farmers, upon the written recommendation of the Director of Agriculture, in such quantities as the Commissioner.

**FOURTH SCHEDULE****Export Duties**

*(Deleted by Act 6 of 1994, section 15)*