

EXPLANATORY NOTES

Legal Provisions:

Fifth Schedule Part B Paragraph 5(4) of the East African Community Customs Management Act, 2004 and Eighth Schedule Part B Paragraph 4(6) of the VAT Act, 2005. (Tax bands 25%, 10%, 5%)

Persons making temporary visits to Kenya not exceeding three (3) months are allowed to bring in with them the following goods duty free:

Non-consumable goods for personal use during the visit which will be exported back with the passenger at the end of the stay. Consumable goods and non-alcoholic beverages to be used during their stay in the country.

The following goods will be allowed only in the quantities specified and only if imported as accompanied baggage FOR passengers who have attained the age of eighteen (18) years:

- Spirits, including liquors not exceeding one litre, or wine not exceeding two litres.
- Perfumes and toiletries not exceeding in all one litre, of which the perfume should not be more than a quarter.
- Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams in weight.
- The non-consumable goods should be exported within thirty days or a period not exceeding sixty days from the date the passenger leaves the country, otherwise duty becomes payable.

Prohibited goods

- 1) False money and counterfeit currency notes and coins and any money not being of the established standard in weight or fineness.
- 2) 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.
- 3) Matches in the manufacture of which white phosphorous has been employed.
- 4) Any article made without proper authority with the Armorial Ensigns or Court of Arms of a partner state or having such Ensigns or Arms so closely resembling them as to be calculated to deceive.
- 5) Distilled beverages containing essential oils or chemical products, which are injurious to health, including thijone, star arise, benzoic aldehyde, salicylic, esters, hyssop and absinthe. Provided that nothing in this paragraph contained shall apply to 'Anise and Anisette' liquors containing not more than 0.1 per centum of oil of anise and distillates from either pimpinella anisum or the star arise allicium verum.
- 6) Narcotic drugs under international control.
- 7) Hazardous wastes and their disposal as provided for under the base conventions.
- 8) All soaps and cosmetic products containing mercury.
- 9) Used tyres for light Commercial vehicles and passenger cars.
- 10) Agricultural and Industrial Chemicals and counterfeit of all kinds as per provisions for EACMA 2004.
- 11) Plastic articles of less than 30 microns for conveyance or packing of goods.

Restricted goods

- 1) Postal franking machines except and in accordance with the terms of a written permit granted by a competent authority of the Partner State.
- 2) Traps capable of killing or capturing any game animal except and in accordance with the terms of a written permit granted by the Partner State.
- 3) Unwrought precious metals and precious stones.
- 4) Arms and ammunition specified under Chapter 93 of the Customs Nomenclature.
- 5) Osssein and bones treated with acid.
- 6) Other bones and horn - cores, unworked defatted, simply prepared (but not cut to shape) degelatinized, powder and waste of these products, Ivory, elephant unworked or simply prepared but not cut to shape, Teeth, hippopotamus, unworked or simply prepared but not cut to shape, Horn, rhinoceros, unworked or simply prepared but not cut to shape, Other ivory unworked or simply prepared but cut to shape, Tortoise shell, whalebone and whalebone hair, horns, antlers, hoovers, nail, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste of these products, Coral and similar materials, unworked or simply prepared but not otherwise worked shells of molasses, crustaceans or echinoderms and cattle-bone.

EXPLANATORY NOTES

Legal Provisions:

Fifth Schedule Part B Paragraph 5(4) of the East African Community Customs Management Act, 2004 and Eighth Schedule Part B Paragraph 4(6) of the VAT Act, 2005. (Tax bands 25%, 10%, 5%)

Persons making temporary visits to Kenya not exceeding three (3) months are allowed to bring in with them the following goods duty free:

Non-consumable goods for personal use during the visit which will be exported back with the passenger at the end of the stay. Consumable goods and non-alcoholic beverages to be used during their stay in the country.

The following goods will be allowed only in the quantities specified and only if imported as accompanied baggage FOR passengers who have attained the age of eighteen (18) years:

- Spirits, including liquors not exceeding one litre, or wine not exceeding two litres.
- Perfumes and toiletries not exceeding in all one litre, of which the perfume should not be more than a quarter.
- Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams in weight.
- The non-consumable goods should be exported within thirty days or a period not exceeding sixty days from the date the passenger leaves the country, otherwise duty becomes payable.

Prohibited goods

- 1) False money and counterfeit currency notes and coins and any money not being of the established standard in weight or fineness.
- 2) 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.
- 3) Matches in the manufacture of which white phosphorous has been employed.
- 4) Any article made without proper authority with the Armorial Ensigns or Court of Arms of a partner state or having such Ensigns or Arms so closely resembling them as to be calculated to deceive.
- 5) Distilled beverages containing essential oils or chemical products, which are injurious to health, including thijone, star arise, benzoic aldehyde, salicylic, esters, hyssop and absinthe. Provided that nothing in this paragraph contained shall apply to 'Anise and Anisette' liquors containing not more than 0.1 per centum of oil of anise and distillates from either pimpinella anisum or the star arise allicium verum.
- 6) Narcotic drugs under international control.
- 7) Hazardous wastes and their disposal as provided for under the base conventions.
- 8) All soaps and cosmetic products containing mercury.
- 9) Used tyres for light Commercial vehicles and passenger cars.
- 10) Agricultural and Industrial Chemicals and counterfeit of all kinds as per provisions for EACMA 2004.
- 11) Plastic articles of less than 30 microns for conveyance or packing of goods.

Restricted goods

- 1) Postal franking machines except and in accordance with the terms of a written permit granted by a competent authority of the Partner State.
- 2) Traps capable of killing or capturing any game animal except and in accordance with the terms of a written permit granted by the Partner State.
- 3) Unwrought precious metals and precious stones.
- 4) Arms and ammunition specified under Chapter 93 of the Customs Nomenclature.
- 5) Osssein and bones treated with acid.
- 6) Other bones and horn - cores, unworked defatted, simply prepared (but not cut to shape) degelatinized, powder and waste of these products, Ivory, elephant unworked or simply prepared but not cut to shape, Teeth, hippopotamus, unworked or simply prepared but not cut to shape, Horn, rhinoceros, unworked or simply prepared but not cut to shape, Other ivory unworked or simply prepared but cut to shape, Tortoise shell, whalebone and whalebone hair, horns, antlers, hoovers, nail, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste of these products, Coral and similar materials, unworked or simply prepared but not otherwise worked shells of molasses, crustaceans or echinoderms and cattle-bone.