



KENYA REVENUE  
AUTHORITY

# PASSENGER TERMINALS

## Frequently Asked Questions



**CUSTOMS & BORDER CONTROL**

## **AIR PASSENGERS FREQUENTLY ASKED QUESTIONS (FAQs)**

### **1. What is Customs Duty?**

It is a tax imposed on goods brought into Kenya. However various categories of passengers do enjoy concessions and entitlements as provided under the 5th Schedule of the East African Community Customs Management Act.

### **2. Are all goods subject to Customs Duty?**

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

### **3. Where and when is Customs Duty paid?**

Customs duty is paid at the port of entry on goods subject to taxation. The imported goods may be liable to Import Duty, Value Added Tax, Excise Duty and any other applicable levies, when the allowable limits are exceeded.

### **4. Who collects Customs Duty?**

Customs Officers who are at the ports of entry verify imported goods and assess the payable taxes on the goods and collect duty on behalf of the Kenyan Government.

### **5. How are Customs Duties assessed?**

Duties are assessed based on the Customs value of the item and in accordance with the rates provided by East African Community Customs Management Act EACCMA (2004), VAT Act (2013), Excise Act (2015) and any other levies imposed by Government legislation. Customs Valuation is based on the price actually paid or payable for the imported goods.

Note; It is important that passengers declare the actual price of the item.

### **6. 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. In case of system failure other payment methods will be advised to ease payments.

## **AIR PASSENGERS FREQUENTLY ASKED QUESTIONS (FAQs)**

### **7. How do I verify if the assessed amounts are correct?**

The passenger may seek an explanation from the Customs Officer. The passenger has a right to query the assessed Customs duties and Customs Officer is under obligation to demonstrate the correctness.

### **8. Are charitable donations liable to Customs duty charges?**

Yes, donations into the country are taxable unless exempted by the National Treasury and provisions of the 5th Schedule of the East African Community Customs Management Act.

### **9. Who is a resident?**

The holder of a valid Kenyan passport and Kenyan resident permit as per the Kenya Citizenship & Immigration Act, 2011.

### **10. Are inherited goods liable to Customs duty charges?**

No, however it shall 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.

### **11. Are used goods imported by passengers liable to Customs duty charges?**

Yes. All goods whether new or use, are subject to taxation. However different passenger categories have different concession and entitlements as here below;



## **PASSENGER CATEGORIZATION**

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### **Category A**

This category includes all passengers on first arrival who are bona fide changing their residences to Kenya whether as missionaries, military personnel or Aid Agencies or to take up appointments in commerce or industry. It also includes diplomats, students and other persons resident in Kenya but who have resided outside Kenya for period long enough as prescribed to enable them to comply with the conditions prescribed in Parts A and B of the Fifth Schedule of EACCMA.

#### **Entitlement;**

- wearing apparel;
- personal and household effects of any kind which were in his personal or household use in his former place of residence;
- one motor vehicle, which the passenger has personally owned and used outside a Partner State for at least twelve months (excluding the period of the voyage in the case of shipment)

### **Category B.**

Bona fide tourists and visitors to Kenya for periods not exceeding three months. This category includes not only tourists but temporary business and other visitors. Kenya Government has directed that every reasonable facility is to be given to such passengers in the interests of the tourist industry.

#### **Entitlement;**

- Non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;
- Consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in consistent with his visit;
- That the goods are imported by a returning resident being an employee of an international organization the headquarters of which are in a Partner State and who has been recalled for consultations at the organization's headquarters.

### **Category C.**

All returning Kenyan residents and passengers not included in Categories A and B above.

## PASSENGER CATEGORIZATION

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### Entitlement;

- Wearing apparel;
- Personal and household effects which have been in his personal use or household use.

Subject to above entitlements, duty shall not be levied on the following goods imported by, and in the possession of a passenger:-

- 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.

The import duty free allowance shall be granted only to passengers who have attained the age of (18) **eighteen years**.



**12. Is filming equipment liable to Customs duty charges?**

Filming equipment being permanently imported into Kenya is liable to full Customs duty.

However, temporary importation of the same will require the importer to secure a permit from the film Classification Board, where a charge of 1% of the total value or Ksh.30,050 whichever is lower is imposed.

**13. Am I supposed to declare currency or monetary instruments?**

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

**14. What other items am I supposed to declare before departing or on arrival?**

All restricted items should be declared to Customs on arrival or departure.

**15. Am I required to declare items on departure that I intend to bring back to Kenya?**

- The following items should be declared before departing Kenya:
- Cameras and accessories for filming outside the country which you intend to bring back,
- Items exported for repair or alterations,
- Tool boxes you require for repair work abroad and you intend to bring back,
- Jewellery,
- Sporting equipment,
- Musical instruments
- Any item intended to be returned to Kenya.
- All temporary importation documents should be retained
- Note: Kindly retain the Customs payment advice (Form F147) or the bank receipt you receive until your return.

**16. Which passengers are required to make declarations to the Customs Officer?**

All passengers are subject to make declarations to the Customs Officer using the Passenger Declaration Form (Form F88).

**17. What items am I supposed to declare on the Passenger Declaration Form (Form F88) upon arrival?**

- The following items MUST be declared upon your arrival at the port of entry:

- Items you purchase for business promotion and commercial purposes.
- Items you purchase and are carrying with you upon return to the Kenya.
- Items you inherited while abroad.
- 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 of which the perfume should be more than a quarter (250ml). Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff exceeding in 250 grams in total.
- The non-consumable goods which will be exported within thirty days or a period not exceeding sixty days from the date the passenger leaves the country.
- Repairs or alterations to any items you took abroad and are bringing back, even if the repairs/alterations were performed free of charge.
- Items you brought home for someone else including gifts.
- Items you intend to sell or use in your business, including business merchandise that you took out of the Kenya on your trip.
- Currency and monetary instruments over USD 10,000 (or foreign equivalent).

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

Yes, it is an offence under the East African Community Customs Management Act 2004 to give false information to a Customs Officer, and it is punishable under Section 203 of the said Act including forfeiture of the subject goods and other relevant laws.

### **19. 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 when it is deemed necessary.

### **20. Are there passengers exempted from Examination of their luggage and body searches by Customs Officers?**

Yes, there are passengers exempt from luggage examination and body searches like Diplomats and other privileged persons

**21. Are there any restricted items, either for import/export?**

- The provisions setting out restricted item for import/export are set out in the 2nd and 3rd Schedule of the East African Community Customs Management Act. They include but are not limited to:-
- Postal franking machines except and in accordance with the terms of a written permit granted by a competent authority of the partner state.
- 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.
- Unwrought precious metals and precious stones.
- Arms and ammunition specified under Chapter 93 of the Customs Nomenclature.
- Ossein and bones treated with acid.
- Other bones and horn-cores, unworked defatted, simply prepared (but not cut to shape) degelatinized, power 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, ivory powder and waste, Tortoise shell, whalebone and whalebone hair, horns, antlers, hoover, nail, claws and beaks, unworked or simply prepared but not otherwise worked shells or molasses, crustaceans or echinoderms and cattle-bone.
- An unmanned aerial vehicle for example, drones.

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

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

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

- False money and counterfeit currency notes and coins and any money not being of the established standard in weight or fineness.
- 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.
- Matches in the manufacture in which white phosphorous has been employed.
- 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.
- 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” liqueurs containing not more than 0.1 per centum of oil of anise and distillates from either pimpinella anisum or the star arise allcium verum.

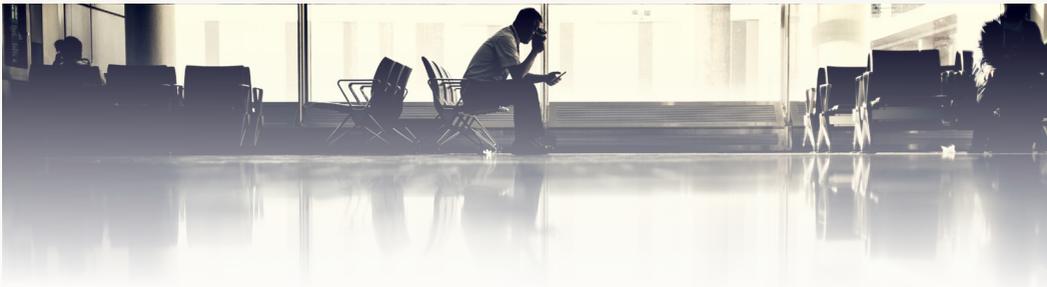
- Narcotic drugs under international control
- Hazardous wastes and their disposal as provided for under the Basel Conventions
- All soaps and cosmetics products containing mercury
- Used tyres for light commercial vehicles and passengers cars
- Agricultural and Industrial Chemicals as provided under Item 11, 2nd Schedule of the EACCMA (2004)
- Counterfeit of all kinds as per provisions of EACCMA 2004.
- Plastic articles of less than 30 microns or conveyance or packing of goods.

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 Partner State.

### **23. Are pets allowed into the country?**

Yes, pets are allowed upon securing necessary documentation. However they have to accompanying the passenger.

**24. The Green Channel or Walk through Channel** – without any question being asked by Customs is meant for passengers who have nothing to declare and are carrying dutiable goods within the prescribed free allowance. The passengers can simply walk 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)



25. The **Red Channel** is meant for passengers who have something to declare or are carrying goods in excess of the duty free allowance. The passenger hands over the Passenger declaration Form to the Officer on duty at the channel. In case the card is incomplete the Customs officer helps record the Oral declaration (O.D) of the passenger and thereafter he countersigns/stamps the same, after taking the passenger's signature.

26. In order to identify the frequent short visit passengers the Customs Officer also generally scrutinizes the passport and other travel documents of the passengers. The declaration of goods and their values is generally accepted and duly assessed. On payment of this duty the passenger is allowed clearance.

27. Any passenger found walking through the **Green Channel** with dutiable/prohibited goods or found mis-declaring the quantity, description or value of dutiable goods at the "Red Channel" (the baggage is examined where mis-declaration is suspected), is liable to strict penal action including arrest/prosecution - apart from seizure/confiscation of the offending goods depending upon gravity of violation detected.

28. On the departure side, the principal task of Customs is enforcement related. These include checks to prevent narcotic drug trafficking, smuggling of other sensitive items including foreign currency, wild life products, antiques, gold etc. It is therefore important for the public to know their obligation & entitlements.

29. In order to facilitate the re-import of the high valued articles including jewellery, electronics, golf kits being carried out of the country, the departing passengers may request Customs for issue of a re-export certificate at the time of his/her departure from Kenya.





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