



Beyond Traditional Tax Advisory

RETURNING TO KENYA? ENJOY
DUTY-FREE BENEFITS!

CONTACTS



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GUIDELINES FOR RETURNING RESIDENTS

Are you a Kenyan resident returning home after residing abroad? If so, you may be entitled to import several items duty-free, including a motor vehicle and household goods. This document outlines the guidelines you need to follow to enjoy these benefits and provides a comprehensive list of necessary documents for a smooth customs clearance process.

GUIDELINES FOR RETURNING RESIDENTS

You are allowed, among other items, one motor vehicle (excluding buses and mini buses) into the country duty free subject to the following conditions:



- Evidence of ownership and use of the vehicle for at least twelve months before return



- The vehicle must not be more than eight years old from the date of manufacture.



- Evidence of travel (i.e. Passport or an appropriate travel documentation)



- The vehicle must be shipped into the country within ninety days or further period not exceeding 360 days upon approval by the Commissioner, of the return of the individual resident

- The individual must not have enjoyed a similar exemption within last four years

- The household goods and personal effects should have been in personal use by the person in his/her previous residence before return to Kenya.

GUIDELINES FOR RETURNING RESIDENTS

In case of replacement of left hand drive motor vehicle, the following additional conditions will apply;



- Evidence of disposal of the left hand drive vehicle



- The current retail selling price of the replacement right hand drive vehicle should not exceed that of the previously owned left hand drive vehicle.



- The country which one is returning from must be operating left hand drive vehicles.



NOTE: Returning residents are exempted from Import Duty, VAT, Excise Duty and Import Declaration Fee, however Railway Development Levy (RDL) is payable at 2%.

What documents are required for an exemption of a returning resident to be processed?

- a) Passport - original, (if issued within last 2 years, the old passport is also required)
- b) Residence Visa/Work Permit – original
- c) PIN Certificate
- d) Bill of Landing/Air Waybill – original
- e) Comprehensive Valued Inventory – 3 copies, detailed per box w/boxes numbered, signed by owner
- f) Packing List
- g) Power of Attorney – giving authority for Destination Agent to arrange customs clearance



Beyond Traditional Tax Advisory

OUR CORE SERVICES



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