

# Household Goods and Personal Effects for Returning Residents



KENYA REVENUE  
AUTHORITY

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## First Arrivals

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Personnel arriving for a new contract into the country are exempted from paying taxes on their personal effects/household goods and one motor vehicle under part A paragraph 4 of the 5th Schedule of the East Africa Community Customs Management Act 2004, provided that the contract is for a term not less than two years. The paragraph provides for the conditions and limitations for such importation.

Used household goods and personal effects are duty exempt provided goods have been owned and used by the client for a minimum of one year and goods are imported within three months of the Work Permit being issued.

Items cannot be sold, lent or otherwise disposed-off during stay of a client who is under work permit.

Returning Kenyans are exempted from paying taxes on their personal effects part B paragraph 5 of the 5th Schedule of the East Africa Community Customs Management Act 2004. The paragraph provides for the conditions and limitations. Among them,

- If you are intending to change residence to come back to Kenya, you must be over 18 years old. We shall verify your supporting documents which may include your passport, Alien ID, work permits etc.
- Original Valid passport used for the last 2 years or any previous passport other than the current passport. (The entry and exit stamps are used by customs to check the compliance of the regulation).
- Must have proof of living abroad for two years and have their effects imported within 3 months of arrival.
- Under the Same Schedule, returning residents are also allowed, one motor vehicle (excluding buses and mini buses) into the country duty free subject to the following conditions:
- The importer must be changing residence and not just been out of the country merely on temporary non-residential visit.
- The Importer must be over 18 years old.
- The individual must have personally owned and personally used the motor vehicle outside Kenya for at least twelve months (excluding the period of the voyage in the case of shipment) prior to importing the motor vehicle. As an importer, we shall verify this when you furnish us with your original passport.

## Left Hand Drive Vehicles for Returning Residents

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A Kenyan Resident returning from a country that operates Left Hand Drive (LHD) motor vehicles shall be allowed to import a replacement Right Hand Drive (RHD) vehicle from any other source subject to the following conditions:

- The person must be bona fide changing residence (Permanently) from a place outside Kenya and not merely making temporary visits back home.
- The person must fulfil all the requirements for importation of personal and household effects by a returning resident as outlined under paragraph 5 of part B of the 5th schedule to the east African Community Customs Management Act, 2004.
- The returning resident must prove that he/she owned and personally used a LHD vehicle in the country of former residence for a period of at least one year, prior to his/her return.
- The returning resident must provide proof of disposal (Transfer of ownership) of the previous owned LHD vehicle before changing residence from the former country of residence.
- The current retail selling price (CRSP) of the RHD replacement vehicle shall not exceed that of previously owned LHD vehicle.
- Both the previously owned LHD vehicle and the RHD replacement vehicle shall not be of any of the following categories: -
  1. Bus or Minibuses of a seating capacity of more than 13 passengers
  2. Load carrying vehicles of load carrying capacity exceeding two tones

The replacement vehicle must comply with the Kenya Bureau of Standards requirements of Legal Notice No. 78 of 15th July 2005 (Verification of Conformity to Kenya Standards Imports Order, 2005) and KS1515:2000 Kenya Standard Code of Practice for Inspection of Road Vehicles.

These guidelines shall only apply to residents returning from countries that operate LHD motor vehicles who had previously owned and used a LHD vehicle in the country of former residence.

## Required Documents:

Supporting documents should be attached including but not limited to:

- Passport - original, (if issued within last 2 years, the old passport is also required)
- Residence Visa/Work Permit - original
- PIN Certificate? (Obtained through the Kenya Revenue Authority iTax portal).
- Bill of Lading/Air Waybill? (Original)
- Comprehensive Valued Inventory? 3 copies, detailed per box /boxes numbered, signed by owner
- Comprehensive Packing List
- Authority letter? Nominating a licensed customs clearing agent to act on their behalf
- Original logbook from country of importation in case of motor vehicle

## Diplomat Status

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Diplomatic goods are not subject to inspection with the approved Pro1b form. Diplomats must be present in Kenya when shipment arrives.

## Required Documents:

- Passport - Original
- PRO IB Forms? approved by Ministry of Foreign Affairs, exempts diplomat from inspection
- PRO IA Form? required if importing alcohol, approved by Ministry of Foreign Affairs
- Comprehensive inventory? all high-tech equipment, computers, electronics, stereos etc.
- PIN certificate

## What are the requirements to enable me travel across Kenyan borders by road with a personal car?

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For Kenyan residents traveling with a vehicle registered in Kenya, you will have to deposit your logbook with Customs at the point of exit or border and collect it upon re-entry into the country.

For foreigners, a carnet de passage has to be used. This document is obtained from Automobile Association of any country. It contains a list of countries it can be used.

## How to Import

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Duties and taxes are levied on any imported and exported goods before releasing them from Customs; except goods qualifying for special privilege according to the laws and regulations, whereby their duties and taxes are exempted.

To import any good such a car or machinery requires the engagement of a customs clearing agent.

When engaging with your preferred clearing agent ensure you always have:

Import Declaration Forms (IDF)

Customs declaration (Entry)

A Certificate of Conformity (CoC) from the PVoC agent for regulated products

An import standards mark (ISM) when applicable

Valid Commercial invoices from the exporting firm

Valid pro forma invoices from the exporting firm

The customs clearing agent is then allowed to declare the goods you are importing on the customs portal known as SIMBA.

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**For more information please call the Contact Centre on**  
Telephone Number; 020 4999 999 / 0711 099 999  
or Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke)

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