



## Kenya Importation Regulations

### 1. Import Declaration Form (IDF)

An IDF must be applied for and obtained from the Kenya Revenue Authority for any Commercial Importation. The Importer is responsible for applying for the IDF but may consult us for purposes of Customs Classifications which form the backbone of the information drawn from the Pro-Forma Invoice.

The IDF Fee is 2.75% of the CIF Value of the goods. A minimum payment of Ksh.5000/= is payable for the IDF to be issued, while the difference if any, will be paid alongside the Import Taxes.

The IDF may set Conditions such as the following:

- **Value** - The IDF gives the indication as to whether the Values declared thereon are final. If not final, then an Appraisal of Value must be sort with the Valuation Section of the Customs Services Department. In this case, a complete set of the Shipping documents will be attached to the Appraisal Of Value Request Form following which a Value Certificate is issued. The process could involve physical verification of the goods.
- **Quality/Quantity** – Other control bodies such the Kenya Bureau of Standards, Public Health Department, Department of Agriculture (Kephis) and Mines & Geology Department may be asked to determine if the expected standards have been met. Incase of suspicion, Tests may be carried out and Certificates/Permits issued. Under this criteria, test Certificates from accredited bodies may be required.
- **Classification** – The Customs Services Department may be asked to determine the correctness of the classification for purposes of collection of the correct Taxes. This may involve Physical verification and/or Computer Scanning.
- **Pre-Verification** – All Items originating from Dubai, Hong Kong and China including Textiles, Electronics, Motor Vehicles & Spares will be subjected to Pre-verification by the Customs Valuation Section who will accordingly issue a Certificate to the effect.

### 2. Quality Inspection

The Kenya Bureau of Standards has appointed two agents namely INTERTEK and SGS for the Pre-export Verification of Conformity inspection of the commodities listed on the Guidelines referred bellow. These agents will issue to the Shipper/Supplier a Certificate of Conformity and the Test Results. An IDF will be required before any Inspection can be performed.

See attached Guidelines from The Kenya Bureau of Standards which is self explanatory. Please also be advised that these guidelines are being updated by KBS without any alert. You can also visit their website at [www.kenyapvoc.com/guidelines.pdf](http://www.kenyapvoc.com/guidelines.pdf) to get the current version.



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### 3. Customs Import Entry

The following documents are required for Customs Import Entry Purposes

1. Original Commercial Invoice
2. Packing List
3. Original Bills of Lading – Two Original
4. Original Certificate of Conformity
5. Original Test Result/Report/Analysis
6. Original Certificate of Origin for Preferential Trade Area Partners e.g. COMESA.
7. Import Declaration Form and the Receipt
8. Insurance Debit Note
9. Importers Declaration(C52)

These documents will enable Electronic Registration of The Customs Entry. The registered entry will be passed for eventual release of the goods upon:

- Payment of Import Taxes
- Providing a Security Bond

Import Taxes are payable to the appointed Bank upon confirmation of the Registration of the Entry. The Banks Electronic Confirmation of Receipt of Payment of Import Taxes enables the Customs Entry to be passed for further processing at the Port of clearance.

Security Bonds are executed and put in force against the Entry as an Undertaking or Guarantee to settle the Import Taxes at a later date as per the provisions of the relevant section of the Act.

### 4. Bonds

Some Importations can be entered under a Security Bond instead of payments of Taxes. The Bonds could be provided to cover:

- The movement from the Port of clearance into a Customs Bonded Warehouse
- The movement from the Port of clearance into a Customs Export Processing Zone Bonded Warehouse
- The movement from the Port of clearance into a Customs Manufacture Under Bond Warehouse
- Temporary Importations
- Foreign Aided or Government Funded Projects

The above are governed by the guidelines provided under the Customs Act.



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### 5. Exemptions

The Customs Act has provided privileges of exemptions from Import Taxes to a number of institutions and people but within set guidelines. The guidelines are either under the category of:

Special Exemptions  
General Exemptions

There are Special Permits obtained from the related authority to support the exemptions.

### 6. Special Levies

Some Commodities are subject to the Levy and they include:

- Sugar at 7% of CIF
- Petroleum Products accessed under the formula  $\frac{\text{Net Weight} \times 400}{1000} = \text{PDL}$

The Levy is payable to the appointed Bank alongside the Import Taxes.

### 7. Special Permits/Certificates

Certain types of Importations are subject to control measures and therefore Permits must be obtained from the concerned authorities such as:

Public Health Department  
Mines & Geology Department  
Department of Agriculture (KEPHIS)

Drugs & Poisons Permit  
Explosives Permit  
Plants Importations Permit  
Fumigation Certificates  
Phytosanitary Certificates  
Insecticides & Herbicides Permits

### 8. Shipping/ Carriers Release

One Copy of the Bill Of Lading dully endorsed by the Importers and Bankers will be presented to the Shipping/Carriers local Agent who will issue a Delivery Order (D/O) upon the following conditions:

- Payment of Freight Charges if not Pre-Paid
- Payment of Container Deposit and/or Demurrages if FCL



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- Signing of a Container Guarantee
- Payment of Other Charges e.g. Stripping of LCL

The Delivery Order then forms a part of the Cargo Clearance Documents including the Approved Customs Entry and the Mombasa Port Release Order.

### 9. Consolidation/Handing Over Of D/O

Small Loose packages may have been consolidated at the Port of Loading into one container (sometimes referred to as Groupage Cargo). Such shipments are in most cases unstuffed at a Container Freight Station from where the clearance is effected. The Consolidation Service Provider at the Port of Loading will issue a House Bill Of Lading with instructions that you seek delivery from their local Agents. The local Agent, who will be holding the Ocean/Master Bill Of Lading, settles with the Vessel/Carriers Agent and collects the Delivery Order.

The Delivery Order will be Handed Over upon presentation of the House Bill Of Lading and settlement of their Charges.

### 10. Customs Manifest and Examinations

The approved Entry and Delivery Order are married to an approved Mombasa Port Release Order (MPRO) and cross checked against the related Cargo Manifest. The Customs Central Distribution Office will endorse instructions on the type of Examination required and that could include Computer Scanning. The Entry with Attachments is directed at the Clearance Station while the MPRO with the D/O are forwarded to The Kenya Ports Authority or CFS Station.

### 11. Port Charges

Assessments based on the Tariff will be raised and respective Charges Paid to Kenya Ports Authority or the CFS Service Provider.

### 12. Extra Port Charges

A successful Documentation Process within the Grace Period granted by the KPA and the CFS will lead to the subsequent Release of Cargo from the Port or CFS without Extra Costs. Any hitches that result in late presentation of the MPRO to the KPA or the CFS will attract Extra Charges as per the Tariff.

### 13. Questions

If there are any questions on this process please contact INTERFREIGHT Nairobi.