



# Kenyans Living Abroad

KRA PIN & Tax Obligations

Guidelines for Returning Residents

Importation

Diplomatic & First Arrival Privileges

## Diplomatic & First Arrival Privileges

### Exemption Guidelines of Household and Personal Effects for First Arrivals

These are personnel or dependants arriving into the country for a contract that is of a term not less than two years. They are exempted from paying taxes under East Africa Community Customs Management Act 2004, 5th Schedule Part A Paragraph 4. The paragraph provides for the conditions and limitations for such importation;

- One motor vehicle imported or purchased by them
- Household and personal effects of any kind
- The vehicle and personal effects 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 contract period is for a term not less than two years

### Exemption privileges

The following are the exemption privileges available for diplomats and first arrivals as provided for under the provisions of the 5th Schedule Part A paragraph 4 of the East African Community Customs Management Act, 2004 and the relevant sections of the accompanying legislations as will be described hereunder:

- Household and personal effects of any kind imported by entitled personnel or their dependants including one motor vehicle imported or purchased by them prior to clearance through customs within ninety days of their first arrival in a Partner State or such





previous residential status in a Partner State while in execution of another assignment, provided further that each contract is for a term not less than two years.

- Goods for the official use of the United Nations or its specialised agencies or any Commonwealth High Commission or of any foreign embassy, consulate or diplomatic mission
- Goods for the use of a high official of the United Nations or its specialised agencies, or a member of the diplomatic staff of any Commonwealth or foreign country, where specific provision for such exemption is made by the minister responsible for foreign affairs.
- Goods for the United Nations or any of its specialised agencies for the support of a project in a Partner State.
- On first arrival in a Partner State or within three months of that date, the household and personal effects, including one motor vehicle, of employee of the United Nations, or of specialised agencies, of any Commonwealth High Commission, or of any foreign embassy, consulate or diplomatic mission, where the employee: (a) is not engaged in any other business or profession in a Partner State; and (b) has not been granted an exemption under diplomatic and returning resident basis.

Taxes Exempted and the legislation

Import Duty – 5th Schedule Part A paragraph 4 of the East African Community Customs Management Act, 2004

Excise Duty – 2nd Schedule Part A paragraph 2 of the Excise Duty Act 2015

VAT - 2nd Schedule Part B paragraph 2 of the VAT Act 2013

IDF - 2nd Schedule Part A paragraph (vi) of the Miscellaneous fees and levies Act 2016

RDL - 2nd Schedule Part B paragraph (ii) of the Miscellaneous fees and levies Act 2016

Specific Conditions

- Any motor vehicle acquired free of duty pursuant to the provisions of this item shall on re-sale or upon other disposition, whether or not for any material consideration, be liable to duty notwithstanding that the period of two years allowed has elapsed.
- To qualify for the exemption, one should not have enjoyed an exemption privilege under any other diplomatic or as a returning resident status.

Documents required for application of the tax exemption

1. Evidence of contract agreement of not less than two years e.g. work permit for first arrivals
2. Passport endorsement for entry into Kenya
3. Diplomatic card for Diplomats
4. Pro 1B document from the Ministry of foreign affairs showing the goods being imported for Diplomats
5. Import documents - Invoice, Bill of lading/airway bill, packing list

The Licensed Customs Clearing Agent will proceed to the process the exemption and further release of the goods under the





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