

# Kenyans Living Abroad

**KRA PIN & Tax Obligations**

**Guidelines for Returning Residents**

**Importation**

**Diplomatic & First Arrival Privileges**

## Importation

### Importing

If you wish to import any commodity into Kenya, you will have to enlist the services of a clearing agent who will process the import documentation through Kenya Customs electronically on the Integrated Customs Management System (iCMS) and clear the goods on behalf of the importers.

An import declaration fee (IDF) of 2% of the Customs Value is payable. Customs will assess duty payable depending on the value of the goods and the duty rate applicable.

The East African Community Common External Tariff prescribing the duty rates of imported items is available at the [KRA website](#).



### Motor Vehicle Notices & Regulations:

If you wish to import a car into Kenya temporarily, here are some of the requirements.

### For Kenyan Citizens:



Prior to gaining entry approval, the foreign operator from the East African Community (EAC) or Common Market for East and Southern Africa (COMESA) Countries must have a valid Temporary Importation of Road Vehicles Form (Form C32) which is issued at the Border Station.

To obtain a Form C32, an individual **MUST**:

1. Be a foreigner with foreign identification
2. Have a valid work permit or proof of residency, if Kenyan.
3. Have the foreign Motor Vehicle Registration Book in his/her name.
4. Have a valid Power of Attorney or authorization to operate the vehicle from the Motor Vehicle Owner, in case the operator is an agent of the owner.
5. For diplomats, one must prove that they have on going diplomatic status. In addition, must proof that they work in a diplomatic capacity e.g. Valid Diplomatic identification.

Individuals without these documents from the EAC and COMESA countries will not be issued with a Form C32 or be allowed to locally operate a foreign registered motor vehicle and any such vehicle operated without the above will be impounded.

**For Non – Kenyans:**

Prior to gaining entry approval, a foreign operator from Countries outside the EAC or COMESA Countries must have a valid International Circulation Permit from Country of Origin (Carnet de Passage en Douane) or Pass Sheet issued from their Country of Origin. This Carnet de Passages en Douane must be valid for use in Kenya

In addition to this, he/she **MUST** provide:

1. Foreign identification
2. Proof of residency in the foreign country, if Kenyan.
3. Have the foreign Motor Vehicle Registration Book in his/her name.
4. Have a valid Power of Attorney or authorization to operate the vehicle from the Motor Vehicle Owner, in case the operator is an agent of the owner.



Individuals without these documents will not be allowed entry in to or to locally operate a foreign registered motor vehicle and any such vehicle operated without the above will be impounded.

In addition to having a Form C32 or an International Circulation Permit from Country of Origin (Carnet de Passage en Douane), an operator of a Foreign motor vehicle must apply for a Foreign Motor Vehicle Permit.

To make an application for a foreign permit, an individual will require:

1. A valid Form C32 or an endorsed valid International Circulation Permit from Country of Origin (Carnet de Passage en Douane)
2. Certificate of COMESA Insurance
3. An online account on eCitizen which will be used to make the application.



The initial application for the Foreign Permit will be done upon entry into the country and will be issued based on the following categories:-

1. A paid up foreign permit, valid for a month, will be issued to vehicles on tour in Kenya with an International Circulation Permit from Country of Origin (Carnet de passage en douane).
2. A free fourteen-day temporary permit will be issued at entry points to only vehicles with a Form C32 entering Kenya.

No vehicle will be allowed out of a Customs Border Station without the owner being in possession of either a Form C32 or Carnet de Passage and a Foreign Permit.

On expiry of fourteen days or granted period, the applicant, may seek an extension of their Form C32 and Foreign Permit from the Customs and Border Control Department, Enforcement Division Regional Offices. Extension of the Form C32 and Foreign Permits SHALL not be allowed unless the Customs Officer physically verifies the vehicle and is satisfied that a justified reason for the extension has been given.

#### Address

Times Tower Building  
Haile Selassie Avenue  
P. O. Box 48240 - 00100

#### Helping Tax Payers

iTax Tutorials  
Glossary  
FAQs  
Complaints  
Community  
Facts About KRA

#### About KRA

Who We Are  
KRA 9th Corporate Plan  
KRA Information Security Policy  
Data Privacy Statement  
Treaties & International Policy  
Exchange of Information  
KRA Quality Policy Statement  
Staff Mobile Application (iOS)  
Staff Mobile Application (Android)  
KRA Service Charter

#### Related Websites

Annual Tax Summit  
The National Treasury  
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Public Financial Mgt Reforms

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