



KENYA REVENUE  
AUTHORITY

**EAST AFRICAN IMPORT REGULATIONS,  
DUTIES, VAT FOR IMPORTING SOYA, PEAS  
AND LENTILS, DRY BEANS, SALMON AND  
PEANUTS**

**PRESENTED BY:**

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**DEPUTY COMMISSIONER**

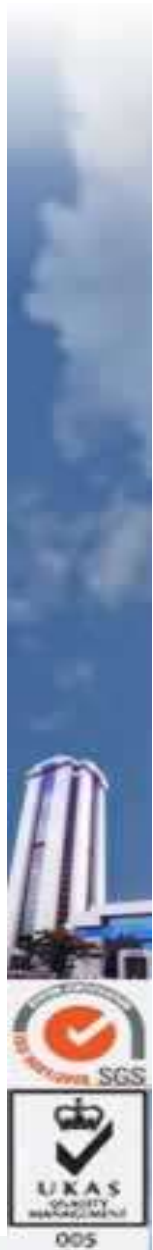
**CUSTOMS SERVICES DEPARTMENT**

**KENYA REVENUE AUTHORITY**





# INTRODUCTION





## ESTABLISHMENT OF THE EAST AFRICAN COMMUNITY (EAC)

- Determined to strengthen their economic, social, cultural, political, technological and other ties for their fast balanced and sustainable development, the 3 East African Countries namely; Tanzania, Uganda and Kenya established the East African Community (The other two countries i.e. Rwanda and Burundi joined the Community in 2007)
- The Treaty establishing the EAC Community was signed by the three Partner States' Presidents on 30th November 1999.
- Article 75 of the EAC Treaty provides for the Establishment of the Customs Union.
- The first step in the integration process was the establishment of the East African Community Customs Union.





## INTRODUCTION CONTD

- The East African Community Partners States implemented a Customs Union on 1<sup>st</sup> January 2005.
- With effect from 1<sup>st</sup> January 2005, the EAC Partner States began to use the East African Community Customs Management Act (EAC CMA) and the East African Community Common External Tariff (EACCET).
- The EAC CET is based on the World Customs Organisation (WCO) Harmonised Commodity Description and Coding System (HS) 2007 Edition.





- The EAC Region uses a uniform Customs law and Tariff Nomenclature
- Negotiations on the Protocol of the Establishment of the East African Community Common Market are going on.
- The EAC Common Market is supposed to come into effect on 1<sup>st</sup> January 2010.
- The Monetary Union is supposed to be established by 2012 and eventually a Political Federation by 2015.





# FUNCTIONS OF CUSTOMS SERVICES DEPARTMENT

- Collection of revenue
- Collection of international trade statistics
- Protection of National interests and society
- Enforcement of restrictions and prohibitions (on behalf of other Government Agencies)
- Enforcement of international trade agreements and conventions





# IMPORTATION OF FOOD PRODUCTS IN KENYA





## FOOD REGULATIONS:

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- Food laws are designed to ensure safety and protection of consumers from food associated risks. In Kenya, existing laws on food safety are fragmented in various Legislations and are enforced by different institutions such as Kenya Plant Health Inspection Service ( KEPHIS), Kenya Bureau of Standards (KEBS), Ministry of Agriculture, Ministry of Trade and Ministry of Health.
- These bodies prepare standards relating to products, certification of industrial products and quality inspection at ports of entry among others.
- Some of the Standards are:







## **KENYA BUREAU OF STANDARDS (KEBS):**

- All imported foods must comply with Kenyan Standards
- Goods must be inspected against specifications provided by importer and KEBS specifications by evidence of test report or Certificate of Conformity from ISO/IEC 17025 accredited laboratory or from any conformity assessment body recognized by International Federation of Inspection Agencies (IFIA).
- Inspection is carried by agents appointed by KEBS in the country of exportation and at ports in Kenya, and imported goods are only allowed to enter upon issuance of Certificate of Release by KEBS.





## MINISTRY OF LIVESTOCK:

- For meat and meat products (includes comminuted meat which is canned, preserved or otherwise treated in hermetic containers, whether or not other ingredients have been added; cooked or cured meat), they require an import permit issued by Veterinary Services in the Ministry of Livestock.

## WEIGHTS AND MEASURES:

- Weights and Measures Act requires products to be labelled with metric measurements and packaged in even units.

## KEPHIS

- All plants and plant materials must be inspected by staff of KEPHIS who are located at major entry points.





# IMPORT DUTIES APPLICABLE IN THE EAC REGION





Section 110 of the EAC CMA provides that Import Duties will be payable in accordance to what is provided for in the EAC Protocol.

The EAC has a Common External Tariff which came into force on 1<sup>st</sup> January 2005 and specifies Import Duties applicable to goods imported in to the EAC Region.





This presentation will focus on the import duties for the following commodities:

- SOYA AND SOYA PRODUCTS
- PEAS AND LENTILS
- DRY BEANS
- SALMON
- PEANUTS





<b>NO.</b>	<b>COMMODITY</b>	<b>TARIFF NO.</b>	<b>DUTY RATE</b>
<b>1</b>	SOYA BEANS	1201.00.00	10%
<b>2</b>	SOYA OIL (CRUDE)	1507.10.00	0%
<b>3</b>	SOYA OIL (OTHER)	1507.90.00	25%





## RATES OF DUTY CONTD

NO	COMMODITY	TARIFF NO.	DUTY RATE
4	SOYA SAUCE	2103.10.00	25%
5	PEAS	0713.10.00 0713.20.00	25%
6	DRY BEANS	0713.31.00 0713.32.00 0713.33.00	25%





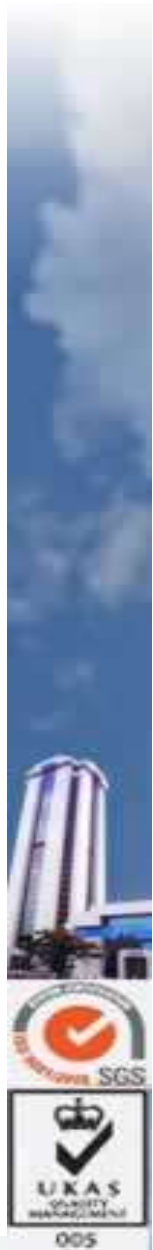
NO.	COMMODITY	TARIFF LINE	DUTY RATE
7	SALMON	0302.12.00	25%
		0303.11.00	
		0303.19.00	
		0305.41.00	
8	LENTILS	0713.40.00	25%
9	PEANUTS	1202.10.00	10%
		1202.20.00	

**All the commodities are charged duty at a rate of 25% on Cost, Insurance and Freight (CIF).**





# OTHER FEES AND CHARGES





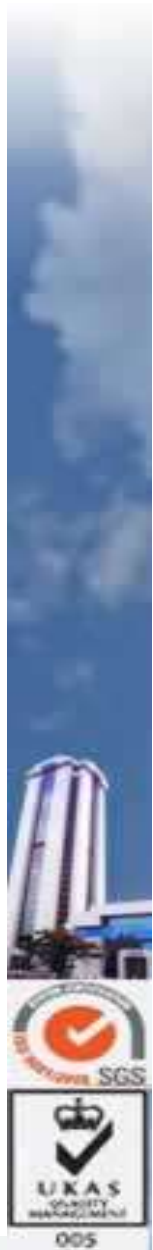
## Other fees and Charges include:

- Import Declaration Fees (IDF) of 2.25% of the CIF Value
- Agricultural imports also attract a fee of 1% of the CIF Value to support the Kenya Plant Health Inspection Service (KEPHIS)
- KEBS also charge an Inspection fee of 2% of the CIF Value specified imports





# VALUE ADDED TAX (VAT)





- Unprocessed food commodities imported into Kenya do not attract VAT;
- However, processed food commodities like canned foods attract a VAT Duty of 16%.





All this information can be obtained in the KRA Website –

[www.kra.go.ke](http://www.kra.go.ke)

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**ASANTE SANA!**

**THANK YOU!**

