GUIDELINES FOR IMPORTATION OF DUTY FREE VEHICLES BY KENYA RESIDENTS RETURNING FROM COUNTRIES THAT OPERATE LEFT HAND DRIVE VEHICLES

Following His Excellency the President’s directive that returning residents from the Diaspora who cannot enjoy duty free facility on their left hand vehicles be allowed to import into Kenya vehicles of similar category duty free, The National Treasury and the Kenya Revenue Authority (KRA) have developed guidelines to implement the directive.

The guidelines here below will be administered by the Kenya Revenue Authority and all applications to utilize the facility should therefore be made to the Commissioner of Customs Services.

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GUIDELINES (REVISED) FOR IMPORTATION OF DUTY FREE VEHICLES BY KENYAN RESIDENTS RETURNING FROM COUNTRIES THAT OPERATE LEFT HAND DRIVE VEHICLES

In accordance with Section 247(b) of the East African Community Customs Management Act, 2004, the Commissioner of Customs Services shall allow residents returning from countries operating left hand drive motor vehicles, to import a duty free right hand drive replacement vehicle from any other source subject to the following conditions:

1. The person must be bona fide changing residence (permanently) from a place outside Kenya and not merely making a short visit back home.
2. The returning resident must prove ownership and use of the previously owned left hand drive vehicle in the country of former residence for a period of at least one year, prior to his/her return.
3. The returning resident must provide proof of disposal (transfer of ownership) of the previously owned left hand drive vehicle before changing residence from the former country of residence.
4. The replacement vehicle must be of similar category with the previously owned left hand vehicle with regard to make, engine rating and year of manufacture.
5. Both the previously owned left hand vehicle and the right hand replacement vehicle must not be any of the following categories:
   a) Bus or minibus of a seating capacity of more than 13 passengers.
   b) Load carrying vehicle of load carrying capacity exceeding two tonnes
6. The replacement vehicle must comply with the KEBS requirements of Legal Notice No. 78 of 15th July 2005 and KS1515:2000 Kenya Standard Code of Practice for inspection of Road Vehicles. In particular, the replacement vehicle:
   a) must be less than 8 years old from the year of first registration.
   b) will be subject to roadworthiness inspection by KEBS’s appointed inspection agent in the country of export.

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