

DIRECT IMPORTS TO KENYA

PREVIOUS

DEPRECIATION FOR DIRECT IMPORTS

0 - 6 months	5%
Over 6 months	10%
>1 <=2 years	15%
>2 <=3 years	20%
>3 <=4 years	30%
>4 <=5 years	40%
>5 <=6 years	50%
>6 <=7 years	60%
>7 <=8 years	70%

KEY

> - GREATER THAN
 <= - LESS OR EQUAL TO

Depreciation for previously

1 years	20%
2 years	35%
3 years	50%
4 years	60%
5 years	70%
6 years	75%
7 years	80%
8 years	83%
9 years	86%
10 years	89%
11 years	90%
12 years	91%
13 years	92%
14 years	93%
15 years	94%
over 15 years	95%

TABULATION FOR MVs WITH ENGINE CAPACITY NOT EXCEEDING 1500CC (INCLUDING S/CAB PICK UPS/LORRIES/BUSES) BUT EXCLUDING SCHOOL BUSES FOR PUBLIC SCHOOLS - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION

Current Retail Selling Price	1,000
Depreciation	0%
Extra Depreciation	0%
Customs value	460
Import Duty 35%	161
Excise Value	621
Excise Duty 20%	124
VAT Value	745
VAT 16%	119
RDL	7
IDF Fees	11
Grand Total	423

2023	Current Year
0	YOM
2023	NO of Yrs

TABULATION FOR MVs WITH EXCEEDING 1500CC (INCLUDING S/CAB PICK UPS/LORRIES/BUSES) BUT EXCLUDING PUBLIC SCHOOLS - Previous

GUIDELINE SUBJECT

Current Retail Selling Price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 35%	
Excise Value	
Excise Duty 20%	
VAT Value	
VAT 16%	
Grand Total	

TABULATION FOR MVs (HS. 8702, 8703 AND 8704) WITH ENGINE RATING EXCEEDING 1500CC (INCLUDING S/CAB PICK UPS/LORRIES/BUSES) AND EXCLUDING 8703.24.90 AND 8703.33.90 - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION

Current Retail Selling Price	1,000
Depreciation	0%
Extra Depreciation	0%
Customs value	460
Import Duty 35%	161
Excise Value	621
Excise Duty 25%	155.17
VAT Value	776
VAT 16%	124
RDL	7
IDF Fees	11
Grand Total	459

TABULATION FOR MVs (HS. 8702, RATING EXCEEDING 1500CC UPS/LORRIES/BUSES) AND EXCLUDING 8703.33.90 - Previous

GUIDELINE SUBJECT

Current Retail Selling Price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 35%	
Excise Value	
Excise Duty 25%	
VAT Value	
VAT 16%	
Grand Total	

TABULATION FOR MVs (HS 8703.24.90 & 8703.33.90) WITH ENGINE RATING EXCEEDING 3000CC FOR PETROL AND EXCEEDING 2500CC FOR DIESEL - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION

Current Retail Selling Price	1,000
Depreciation	0%
Extra Depreciation	0%
Customs value	424
Import Duty 35%	148.54
Excise Value	573
Excise Duty 35%	201
VAT Value	773
VAT 16%	124
RDL	6
IDF Fees	11
Grand Total	490

TABULATION FOR MVs (HS 8703.24.90 & 8703.33.90) WITH ENGINE RATING EXCEEDING 3000CC FOR PETROL AND EXCEEDING 2500CC FOR DIESEL - Previous

GUIDELINE SUBJECT

Current Retail Selling Price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 35%	
Excise Value	
Excise Duty 35%	
VAT Value	
VAT 16%	
Grand Total	

TABULATION FOR 100% ELECTRIC POWERED MOTOR VEHICLES FOR TRANSPORTATION OF PERSONS (HS 8702.40.11, 8702.40.19, 8702.40.21, 8702.40.22, 8702.40.29, 8702.40.91, 8702.40.99 AND 8703.80.00) - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION

Current Retail Selling Price	1,000
Depreciation	0%
Extra Depreciation	0%
Customs value	460
Import Duty 35%	161
Excise Value	621
Excise Duty 25%	155.17
VAT Value	776
VAT 16%	124
RDL	7
IDF Fees	11

TABULATION FOR 100% ELECTRIC POWERED MOTOR VEHICLES FOR TRANSPORTATION OF PERSONS (HS 8702.40.11, 8702.40.19, 8702.40.21, 8702.40.22, 8702.40.29, 8702.40.91, 8702.40.99 AND 8703.80.00) - Previous

GUIDELINE SUBJECT

Current Retail Selling Price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 35%	
Excise Value	
Excise Duty 25%	
VAT Value	
VAT 16%	
Grand Total	

Grand Total 459

TABULATION FOR SCHOOL BUSES FOR PUBLIC SCHOOLS - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION		
Current Retail Selling price	5,095,000	
Depreciation	60%	
Extra Depreciation	0%	
Customs value	937,011	250,025
Import Duty 35%	327,954	27,397
Excise Value	1,264,966	
Excise Duty 25%	316,241	26,418
VAT Value	1,581,207	
VAT 16%	252,993	21,135
RDL	14,055	1,174
IDF Fees	23,425	1,956
Grand Total	934,669	78,081

TABULATION FOR MVs WITH NO EXCISE DUTY (PRIME MOVERS) - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION		
Current Retail Selling price	1,000	
Depreciation	0%	
Extra Depreciation	0%	
Customs value	627	
Import Duty 25%	157	
Excise Value	-	
Excise Duty 0%	-	
VAT Value	784	
VAT 16%	125	
RDL	9	
IDF Fees	16	
Grand Total	307	

TABULATION FOR MVs WITH NO EXCISE DUTY (TRAILERS) - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION		
Current Retail Selling price	1,000	
Depreciation	0%	
Extra Depreciation	0%	
Customs value	627	
Import Duty 35%	219	
Excise Value	-	
Excise Duty 0%	-	
VAT Value	846	
VAT 16%	135	
RDL	9	
IDF Fees	16	
Total Taxes	380	

TABULATION FOR AMBULANCE-Direct Imports

GUIDELINE SUBJECT TO VERIFICATION		
Current Retail Selling price	1,000	
Depreciation	0%	
Extra Depreciation	0%	
Customs value	575	
Import Duty 0%	-	
Excise Value	575	
Excise Duty 25%	144	
VAT Value	718	
VAT 16%	115	
RDL	9	
IDF	14	
Total Taxes	282	

TABULATION FOR Motor Cycles-Direct imports

GUIDELINE SUBJECT TO VERIFICATION		
Current Retail Selling price	1,000	
Depreciation	0%	
Extra Depreciation	0%	
Customs value	511	
Import Duty 25%	128	
Excise Value	-	
Excise Duty 12952.83	12,953	
VAT Value	13,592	
VAT 16%	2,175	
RDL	8	
IDF	13	
Total Taxes	15,276	

TABULATION FOR SPECIAL PURPOSE - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION		
Current Retail Selling price	1,000	
Depreciation	0%	

TABULATION FOR SCHOOL BUS Previously Registered

GUIDELINE SUBJECT TO VERIFICATION	
Current Retail Selling price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 35%	
Excise Value	
Excise Duty 25%	
VAT Value	
VAT 16%	
Total Taxes	

TABULATION FOR MVs WITH NO EXCISE DUTY (PRIME MOVERS) - Previously Registered

GUIDELINE SUBJECT TO VERIFICATION	
Current Retail Selling price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 25%	
Excise Value	
Excise Duty 0%	
VAT Value	
VAT 16%	
Total Taxes	

TABULATION FOR MVs WITH NO EXCISE DUTY (TRAILERS) - Previously Registered

GUIDELINE SUBJECT TO VERIFICATION	
Current Retail Selling price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 36%	
Excise Value	
Excise Duty 0%	
VAT Value	
VAT 16%	
Total Taxes	

TABULATION FOR AMBULANCE - Kenya

GUIDELINE SUBJECT TO VERIFICATION	
Current Retail Selling price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 0%	
Excise Value	
Excise Duty 25%	
VAT Value	
VAT 16%	
Total Taxes	

TABULATION FOR Motor Cycle - Kenya

GUIDELINE SUBJECT TO VERIFICATION	
Current Retail Selling price	
Depreciation	
Extra Depreciation	
Customs value	
Import Duty 25%	
Excise Value	
Excise Duty 12952.83	
VAT Value	
VAT 16%	
Total Taxes	

TABULATION FOR SPECIAL PURPOSE - Kenya

GUIDELINE SUBJECT TO VERIFICATION	
Current Retail Selling price	
Depreciation	

Extra Depreciation		0%
Customs value	690	
Import Duty 0%	-	
Excise Value	-	
Excise Duty 0%	-	
VAT Value	690	
VAT 16%	110	
IDF Fees	17	
RDL	10	
Total Taxes	138	

Extra Depreciation		
Customs value		
Import Duty 0%		
Excise Value		
Excise Duty 0%		
VAT Value		
VAT 16%		
Total Taxes		

TABULATION FOR HEAVY MACHINERIES - Direct Imports

GUIDELINE SUBJECT TO VERIFICATION

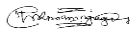


Depreciation		1,000
Extra Depreciation		0%
Customs value	690	
Import Duty 0%	-	
Excise Value	-	
Excise Duty 0%	-	
VAT Value	690	
VAT 16%	110	
IDF Fees	17	
RDL	10	
Total Taxes	138	

TABULATION FOR HEAVY MACHINERIES - Direct Imports

in Ken

GUIDELINE SUBJECT TO VERIFICATION

Depreciation		
Extra Depreciation		
Customs value		
Import Duty 0%		
Excise Value		
Excise Duty 0%		
VAT Value		
VAT 16%		
Total Taxes		

	Name	P/No	Signature	Date
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USLY REGISTERED IN KENYA

ENGINE CAPACITY NOT INCLUDING S/CAB PICK UP INCLUDING SCHOOL BUSES FOR Previously Registered

TO VERIFICATION	1,000
	0%
	0%
	460
	161
	621
	124
	745
	119
	404

Dep counter
 2023 Current Year
 0 YOM
 2023 NO of Yrs

8703 AND 8704) WITH ENGINE (INCLUDING S/CAB PICK UP EXCLUDING 8703.24.90 AND Previously Registered

TO VERIFICATION	1,000
	0%
	0%
	460
	160.92
	621
	155
	776
	124
	440

8703.24.90 & 8703.33.90) WITH 3000CC FOR PETROL AND DIESEL - Previously Registered

TO VERIFICATION	1,000
	0%
	0%
	424
	149
	573
	201
	773
	124
	473

ELECTRIC POWERED MOTOR VEHICLES (INCLUDING 8702.40.21, 8702.40.22, 8702.40.29, 8702.40.30.00) - Previously Registered

TO VERIFICATION	1,000
	0%
	0%
	460
	115
	575
	143.68
	718
	115
	374

**SES FOR PUBLIC SCHOOLS -
Registered**

TO VERIFICATION	
	1,000
	0%
	0%
	460
	161
	621
	155
	776
	124
	440

**NO EXCISE DUTY (PRIME
Registered in Kenya**

TO VERIFICATION	
	1,000
	0%
	0%
	627
	157
	-
	-
	784
	125
	282

**EXCISE DUTY (TRAILERS)
Registered in Kenya**

TO VERIFICATION	
	1,000
	0%
	0%
	627
	219
	-
	-
	846
	135
	355

**E - Previously Registered in
Kenya**

TO VERIFICATION	
	1,000
	0%
	0%
	575
	-
	575
	144
	718
	115
	259

**S - Previously Registered in
Kenya**

TO VERIFICATION	
	1,000
	0%
	0%
	552
	138
	-
	12,953
	13,643
	2,183
	15,274

**OSE - Previously Registered in
Kenya**

TO VERIFICATION	
	1,000
	0%

	0%
	690
	-
	-
	110
	110

SERIES - Previously Registered	
ya	
ATION	
	1,000
	0%
	0%
	800
	-
	-
	-
	-
	-