

CUSTOMS DUTY EXEMPTION FOR THE HOSPITALITY SECTOR

Customs duty exception is provided for under the East African Community Customs Management Act, 2004, Fifth Schedule, Part B, Item 21 for the following items: -

1. Washing machines
2. Kitchen ware
3. Cookers
4. Fridges and freezers
5. Air Conditioning Systems
6. Cutlery
7. Televisions
8. Carpets
9. Furniture
10. Linen and Curtains
11. Gymnasium Equipment

The items **must** be engraved, printed or marked with the logo of the tourist hospitality establishment importing for its use.

Others Include

1. Tourism Boats imported by a Licensed Tour Operator and Ferry Boat, parts and accessories but not including batteries and sparking plugs.
2. Refrigerated trucks and refrigerated trailers (These may be used by hoteliers for outside catering services).
3. Sightseeing buses
4. Battery operated vehicles
5. Overland Trucks
6. Water Treatment effluent plant (may be used by Hoteliers recycling their water)

THE PROCESS OF APPLICATION

The applicant writes to the Director General, Tourism Regulatory Authority and the application letter must have the following information: -

- A comprehensive list of items for which exemption is being sought; with their quantities and value stated (hard and soft copy in excel format);
- Value of the facility;
- Size of land utilized or to be utilized;
- Number of staff employed or to be employed;
- Number of rooms and beds the hotel has or will have.

- Names of the current directors (CR12- a search document showing the current directors to be attached)
- Information to be provided in the application form ([download – www.tourismauthority.go.ke](http://www.tourismauthority.go.ke)) as an attachment to the application letter:

In addition, the following items need to be attached.

- Copy of Certificate of Incorporation;
- Memorandum and Articles of Association;
- Copy of tax registration certificate;
- Copy of PIN certificate;
- Valid Tax Compliance Certificate;
- Copy of Title Deed or Lease for the premises;
- Feasibility study, detailing the project, company profile, ownership, structure and project proposal for new facilities;
- A copy of Bill of Lading and/ or Airway Bill in the name of the hotel;
- A copy of the invoice; and;
- Import Declaration Form (IDF);
- Tourism License;
- CR-12;
- Soft copy excel format of items seeking exemption

The applicant will submit one copy of the above. The Customs Services Department may request for other documents as may be deemed necessary.

The Authority will analyze the application in line with the Government Policy on development of tourist accommodation facilities which will inform the recommendation by the Cabinet Secretary to the Commissioner of Customs Services. Kenya Revenue Authority, Tourism Regulatory Authority and other relevant Government agencies will be carrying out compliance checks from time to time.

DOCUMENTS CHECK LIST

	Documents	Completed
1	Copy of Certificate of Incorporation	
2	Memorandum and Articles of Association	
3	Copy of tax registration certificate	
4	Copy of PIN certificate	
5	Valid Tax Compliance Certificate	
6	Copy of Title Deed or Lease for the premises	
7	Feasibility study, detailing the project, company profile, ownership, structure and project proposal for new facilities	
8	A copy of Bill of Lading and/ or Airway Bill in the name of the hotel	
9	A copy of the invoice	
10	Import Declaration Form (IDF)	
11	Tourism License	
12	CR12	
13	Soft Copy excel format	