



DUTY & VAT EXEMPTION ON 4X4 IMPORTED AND LOCALLY ASSEMBLED FOR TOURISM RESPECTIVELY

The **Tourism Regulatory Authority (TRA)** issues letters of recommendation to the **Commissioner General** in support of an application that has met the following requirements under Finance Act 2017.

1. They are four-wheel drive with open roof facility for game viewing and have a seating capacity not exceeding 12 passengers.
2. They have provisions for: Camping, Rescue and First Aid equipment; Baggage compartment and Communication Fittings.
3. They are of a color that blends with the environment where they operate and have a clean and conspicuous label or marking of "Tourist Vehicle"
4. Any other conditions the Commissioner may impose provided that duties shall be payable for other use or change of use.

OTHER CONDITIONS

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

1. **Chassis and Engine number of vehicle** (s)
2. Importation Documents (IDF), Bill of Lading and invoice
3. **EARTH color** recommended for the vehicle(s)

In addition, the following items must be attached: -

1. Copy of **Valid** Tourism license as a tour operator
2. Copy of certificate of incorporation for the company owning the vehicle(s)
3. Memorandum and Articles of Association
4. **Valid** Tax Compliance Certificate
5. Importation documents: IDF, Bill of Lading and Invoice of the vehicle(s)
6. Number of staff employed or to be employed/staff profile/list of nationality
7. The itinerary for the company (on Company Letter head)
8. Names of Directors of the company – CR 12 (All plus for those companies listed in the CR12)
9. Application form (tra.go.ke)
10. Soft copy excel format – Indicating Chassis and Engine numbers, colour, type of vehicle and price.

CHECK LIST

	Documents	Completed
1	Cover Letter	
2	Tourism License(s) – Tour Operator	
3	Application Form duly filled	
4	Copy of Certificate of Incorporation	
5	CR12 (All plus for those companies listed in the CR12)	
6	Business name/Trademark registration certificate (where applicable)	
7	Memorandum and Articles of Association	
8	Valid Tax Compliance Certificate	
9	Value of the vehicle (s) – Invoice	
10	Staff profile List	
11	A copy of Bill of Lading and/ or Airway Bill in the name of establishment. D	
12	Import Declaration Form (IDF) - D	
13	Itinerary for the company	
14	Soft Copy excel format (Price, Chassis & Engine no., Colour and Type of vehicle(s)	