



## **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**

|    | <b>Documents</b>                                                                    | <b>Completed</b> |
|----|-------------------------------------------------------------------------------------|------------------|
| 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. <b>D</b> |                  |
| 12 | Import Declaration Form ( IDF) - <b>D</b>                                           |                  |
| 13 | Itinerary for the company                                                           |                  |
| 14 | Soft Copy excel format (Price, Chassis & Engine no., Colour and Type of vehicle(s)  |                  |