



Indirect Tax Training

VAT, Excise Duty, & Customs

24 - 25 APRIL 2025

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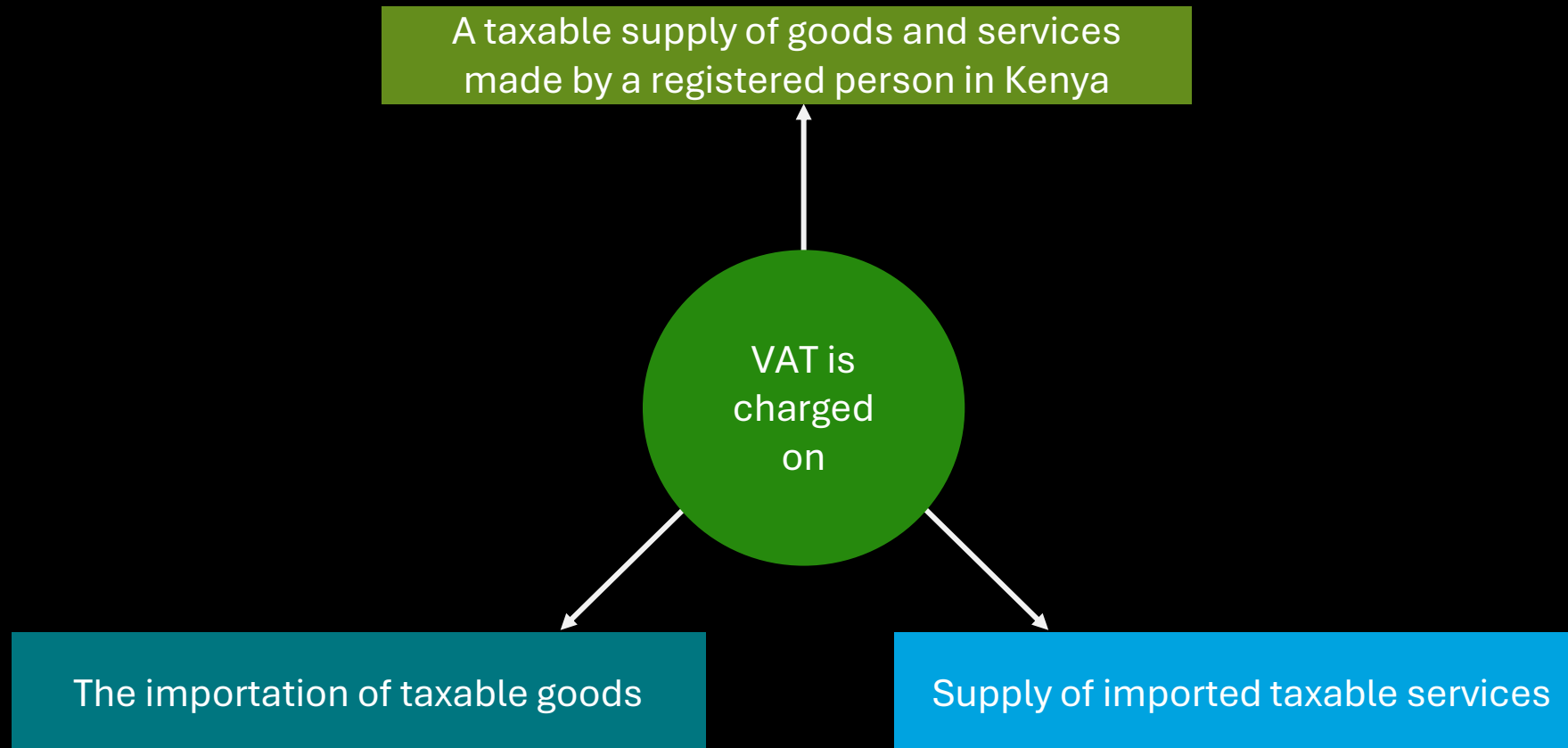
Value Added Tax (VAT)



VAT Overview

Value Added Tax | VAT Overview

Basis of charge to tax - Guided by Section 5 of the VAT Act



Value Added Tax | VAT Overview

Definition of a supply – Guided by Section 2 of the VAT Act

Supply of Goods

- a) a sale, exchange, or other transfer of the right to dispose of the goods as owner; or
- b) the provision of electrical or thermal energy, gas or water.

Supply of Services

means anything done that is not a supply of goods or money, including:

- a) the performance of services for another person;
- b) the grant, assignment, or surrender of any right;
- c) the making available of any facility or advantage; or
- d) the toleration of any situation or the refraining from the doing of any act.

Value Added Tax | VAT Overview

Place of supply – Guided by Section 8 and Section 11 of the VAT Act for services and goods respectively

Place of supply of services

- A supply of services is made in Kenya if the place of business of the supplier from which the services are supplied is in Kenya.
- If the place of business of the supplier is not in Kenya, the supply of services shall be deemed to be made in Kenya if the recipient of the supply is to a registered or unregistered person and:
 - a) the services are physically performed in Kenya by a person who is in Kenya at the time of supply;
 - b) the services are directly related to immovable property in Kenya;
 - c) the services are radio or television broadcasting services received at an address in Kenya;
 - d) the services are electronic services delivered to a person in Kenya at the time of supply; or
 - e) the supply is a transfer or assignment of, or grant of a right to use, a copyright, patent, trademark, or similar right in Kenya.

Place of supply of goods

- A supply of goods occurs in Kenya if:
 - a) the goods are delivered or made available in Kenya by the supplier;
 - b) the supply of the goods involves their installation or assembly at a place in Kenya; or
 - c) where the goods are delivered outside Kenya, the goods were in Kenya when their transportation commenced.

Value Added Tax | VAT Overview

Time of a supply – Guided by Section 12 of the VAT Act

The time of supply, including a supply of imported services, shall be the earlier of:



Value Added Tax | VAT Overview

Taxable value of a supply – Guided by Section 13 of the VAT Act

1

the consideration for the supply

Consideration means:

- a) the amount in money paid or payable, directly or indirectly, by any person, for the supply; or
- b) the open market value at the time of the supply of an amount in kind paid or payable, directly or indirectly, by any person, for the supply; and
- c) any taxes, duties, levies, fees, and charges (other than value added tax) paid or payable on, or by reason of the supply.

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if the supplier and recipient are related, the open market value of the supply.

The background is an abstract composition of various-sized triangles in shades of green, ranging from dark forest green to light lime green. The triangles are arranged in a way that creates a sense of depth and movement, with some triangles pointing towards the viewer and others receding.

VAT Compliance

Value Added Tax | VAT Compliance

Practical VAT Compliance aspects

eTIMS Compliance	Auto – Populated VAT Returns	Filing of VAT return	Common Issues on Filing
<p>Sales</p> <ul style="list-style-type: none">• Generation of all sales tax invoices through eTIMS.• Ensure accuracy of the customer details especially the PIN. <p>Purchases</p> <ul style="list-style-type: none">• Ensure accuracy of the Company details included by the supplier, especially the PIN.• Scan the QR code on the invoice to validate the details or use the invoice number checker on iTax.• For electronic, internet, or digital marketplace supplies from non-residents, ensure that you provide the Company PIN to the non-resident and inform them that the Company intends to claim the input VAT.	<ul style="list-style-type: none">• The auto-populated VAT return will include the sales and purchases declared through eTIMS/TIMS.• The return will also auto-populate purchases from non-resident suppliers providing digital market supplies.	<ul style="list-style-type: none">• The return is to be submitted by the 20th of the following month.• It should include all the sales declared through eTIMS.• Purchases can be included based on the 6-month limit rule for claiming input tax.	<ul style="list-style-type: none">• Missing sales in the auto-populated returns.• Wrong classification of sales (exempt, standard & zero-rated).• Missing VAT registered customer details.• Missing purchases, hence reduced input tax.• Credit notes not provided by the supplier.• Debit adjustment vouchers (DAV) and Credit adjustment vouchers (CAV).

Value Added Tax | VAT Compliance

Other Compliance Considerations

Input Tax Apportionment

- The Tax Laws Amendment Act, 2024 (“TLAA”) deleted the 90-10 input tax apportionment rule which guided deduction of input tax incurred to make taxable and non-taxable supplies.
- Change beneficial to taxpayers whose value of exempt sales compared to taxable sales is significantly higher (>90%).

Withholding VAT

- WHVAT agents are required by law to deduct 2% of the taxable value upon making payments subject to VAT at 16%. This includes the payments to non-residents relating to digital supplies.
- Remit the deducted amount to the Commissioner by within 5 working days from date of payment.
- Make payments via iTax following which certificates are automatically issued.
- VAT not withheld to be collected from WHVAT agent as if it were tax due from them.
- Failure to withhold and/or remit VAT also attracts a penalty of 10% of the tax due.

VAT on imported taxable services

- An importer of services is considered to have made a taxable supply to himself.
- Importer to apply reverse charge mechanism.
- But only to extent he is not entitled to a credit for VAT paid on self-charge (to the extent of non-taxable supplies).
- VAT on imported supplies is not applicable on VAT on digital market supplies acquired from non-residents. For example, on services charged VAT by non-residents on purchase of e-books, subscriptions e.t.c.

Monthly VAT Return to TB Reconciliations

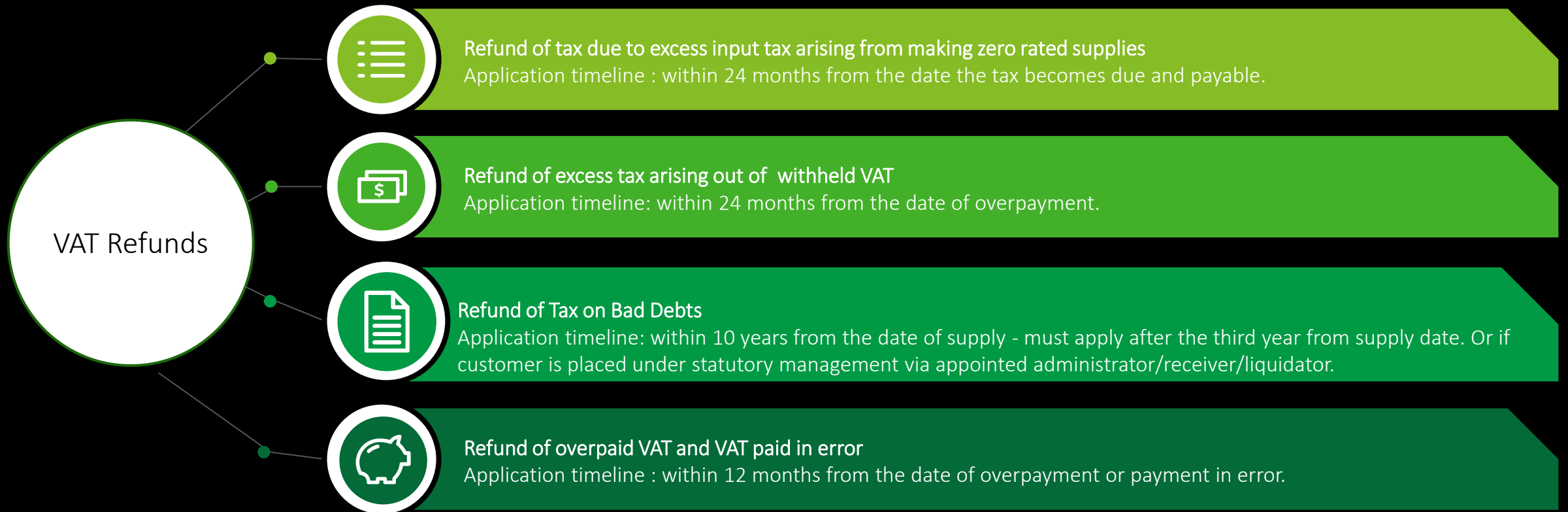
- A Company should aim to maintain a monthly reconciliation of sales declared in the VAT returns vis a vis the sales declared in the management accounts.
- This ensures that they have adequate explanations or supporting documentation for any variances arising.
- On an annual basis, a Company should review the revenue line items in the trial balance to ensure the correct VAT treatment has been applied.



VAT Refunds

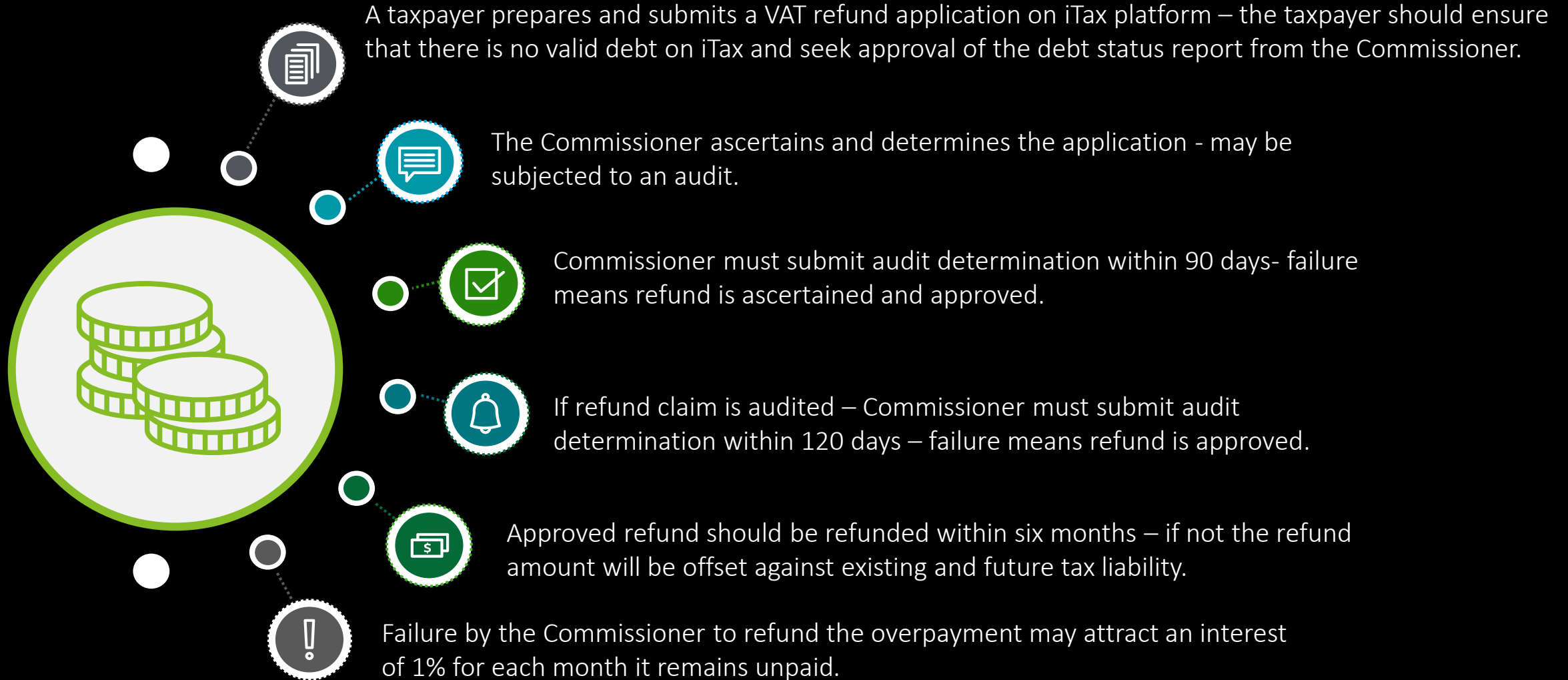
Value Added Tax | VAT Refunds

Types of VAT refunds



Value Added Tax | VAT Refunds

VAT Refund Process





Recent VAT Audit Focus Areas

Value Added Tax | Recent VAT Audit Focus Areas

VAT Audit Triggers

VAT AUDIT TRIGGERS

Industries engaged in large scale exports



- Since exportation of goods is a zero-rated supply, KRA is wary of dumping of goods meant for exports locally occasioning revenue losses.
- Scrutiny of companies eligible for VAT refunds.

Significant reduction in VAT paid to KRA



This may be caused by:

- Change in business model.
- Change in status for customers – EPZ, SEZ.
- Changes in law.
- Reduction in sales volume e.g., due to tough economic times

Tip-offs and industry information



- The KRA may receive insider information from a whistle-blower about non-compliance.
- An issue picked from one taxpayer may be extended to other taxpayers.

Business re-organization



- E.g., Mergers & acquisitions.
- Disposal of significant business assets.
- TOGC concerns.

Routine compliance checks



- Typically carried out industry by industry basis.
- Risk-based, focused on high revenue earners.
- Persistent VAT credits in the returns.

Value Added Tax | Recent VAT Audit Focus Areas

VAT Audit Triggers

VAT AUDIT TRIGGERS

Deregistration of VAT Obligations



- KRA will conduct an audit/verification before deregistering the VAT obligation.
- May be caused by change in supplies – (fully exempt – not required to file VAT returns)

Winding up of Company



- KRA will carry out an audit upon dissolution of a company to confirm that VAT is not owed to the Government.
- If VAT is owed, the Company must pay the taxes prior to deletion from the Company register.

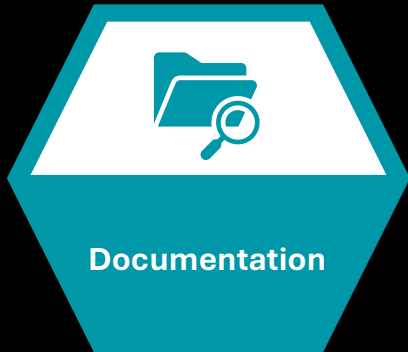
Refund Application



- Applications for refund may trigger a VAT refund audit.
- Refund limited to VAT refund considerations.
- May lead to a full-blown audit in case other issues of non-compliance are noted in the audit & if first time applicant.

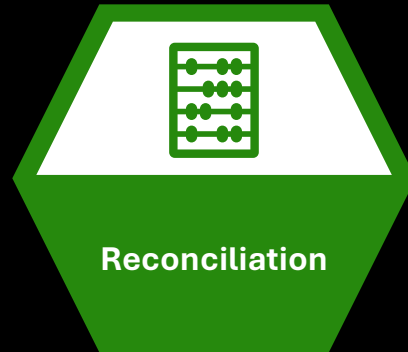
Value Added Tax | Recent VAT Audit Focus Areas

Focus during a VAT Audit



Complete and accurate

- Must maintain documents for the last five years as per VAT law.
- Must be in official language (English or Kiswahili) – if not, must be translated.



Reasonable reconciliation

- VAT returns v Financial Statements.
- Must focus on the reconciling items – VAT status of each item.
- Increasing cases of WHVAT reconciliation.



Reasonable Reconciliation

- KRA obtains information from Banks.
- Must maintain clear debtor balances.
- Reasonable reconciliation.
- Funds use test – compares debits against business expenses.



Appropriate VAT Treatment

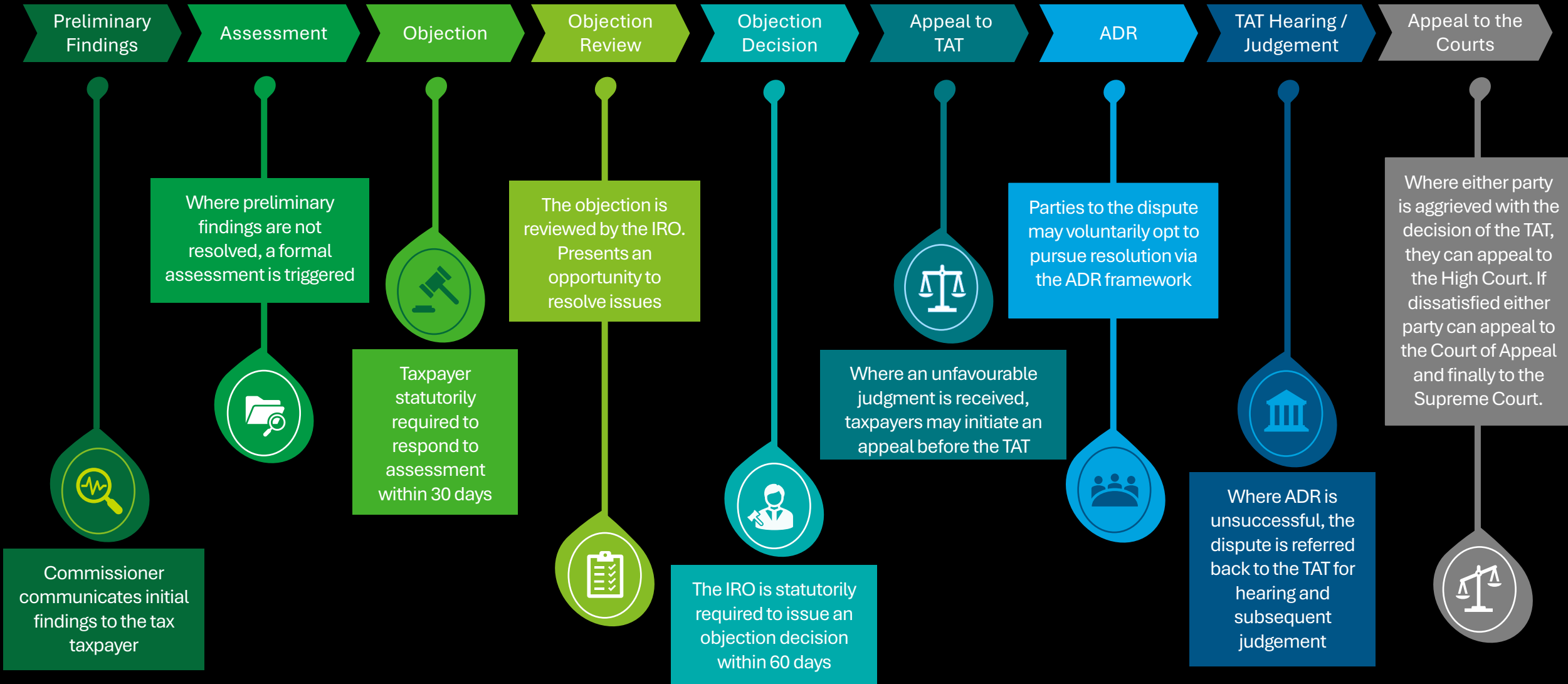
- KRA seeks to confirm whether VAT was charged.
- Fixed Asset Register in Financials compared against VAT return declarations on asset disposal.
- KRA also checks cashflow statements.
- Must issue invoices.



Tax dispute resolution cycle

Value Added Tax | Tax dispute resolution cycle

Tax controversy life cycle

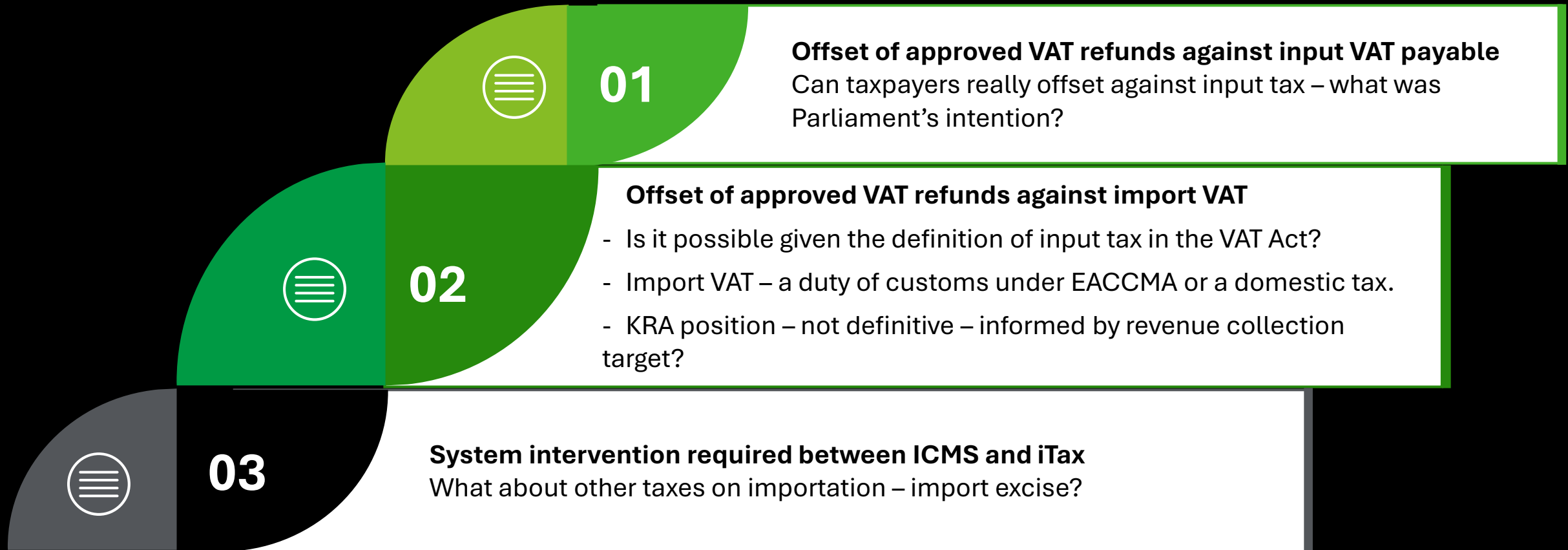


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Topical Recent Changes in Law

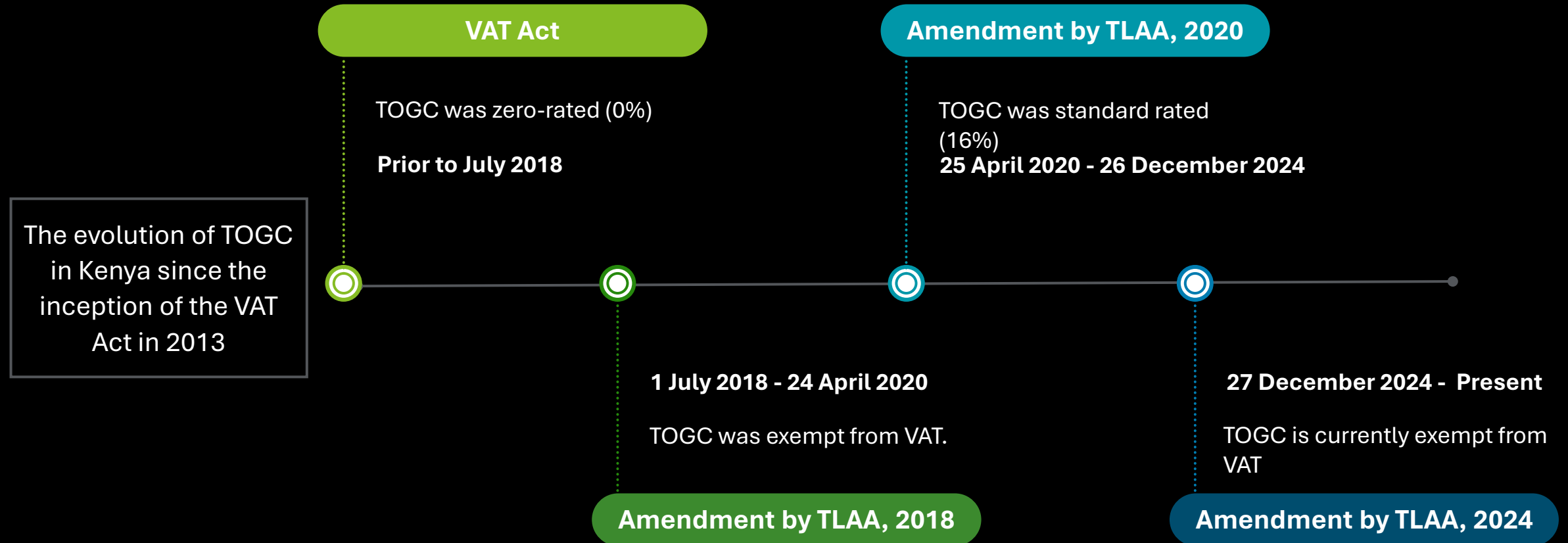
Value Added Tax | Topical Recent Changes in Law

Offset of overpaid taxes : Emerging Issues



Value Added Tax | Topical Recent Changes in Law

Transfer of Business as a Going Concern (TOGC)



Value Added Tax | Topical Recent Changes in Law

Transfer of Business as a Going Concern (TOGC)

TOGC – Kenya

- TLAA amended the VAT Act to change status of TOGC from Standard Rated to Exempt.
- Relief to many taxpayers – reduces the cost of transferring business significantly.
- Law does not provide definition of TOGC – this is left to statutory interpretation.
- No precedent in Kenya as in the UK.
- No guidelines or regulations that govern the implementation of the TOGC.
- Kenya may benefit from law- reform to introduce guidelines for implementation of TOGC.

TOGC – United Kingdom

Guidelines provided in the law include:

- The assets, such as stock-in-trade, machinery, goodwill, premises, and fixtures and fittings, must be sold as part of the TOGC;
- The buyer must intend to use the assets in carrying on the same kind of business as the seller —
- Where the seller is a taxable person, the buyer must be a taxable person already or become one as the result of the transfer;
- In respect of land or buildings which would be standard-rated if it were supplied, the buyer must notify HMRC that they have opted to tax the land by the relevant date, and must notify the seller that their option has not been disapplied by the same date;
- Where only part of the business is sold it must be capable of operating separately; and
- There must not be a series of immediately consecutive transfers of the business.

Value Added Tax | Topical Recent Changes in Law

VAT on Digital Services

Brief History on VAT on Digital Services

Introduction of VAT DMS Regulations, 2020

- The Government of Kenya first introduced VAT on digital marketplace supplies in April 2021, through the VAT (Digital Marketplace Supplies) Regulations 2020, (the VAT DMS Regulations).
- These rules subjected VAT to non-residents supplying digital services to Kenyan individuals (B2C). Business to business (B2B) digital marketplace supplies remained taxable as imported services and VAT was accounted for using the reverse VAT mechanism.

Amendment by the Finance Act 2022

- The Finance Act 2022 amended Section 10 of the VAT Act (the Act) to exclude the supply of digital marketplace supplies from the reverse charge mechanism and removed the distinction between B2B and B2C.
- In effect, B2B recipients of digital marketplace supplies could no longer use the reverse VAT mechanism to account for VAT. Further, it meant that all non-resident suppliers of taxable digital supplies were obliged to register and account for VAT at the standard rate of 16%. It is also important to note that the law at the time, did not provide for a registration threshold for the non-resident suppliers of these taxable services.

Enactment of the VAT EDIMS Regulations, 2023

- In 2023, the VAT DMS Regulations were revoked and replaced by the VAT (Electronic, Internet and Digital Marketplace Supply) (VAT EDIMS) Regulations, 2023 which considered additional changes in relation to the taxation of supplies through a digital marketplace.

Value Added Tax | Topical Recent Changes in Law

VAT on Electronic, Internet or Digital Marketplace Supplies

Electronic Services – Delivered through a telecommunication network (Section 8(3) of VAT Act)



Value Added Tax | Topical Recent Changes in Law

VAT on Electronic, Internet or Digital Marketplace Supplies

VAT on Electronic, Internet And Digital-marketplace Supplies Regulations 2023

Time of Supply and Compliance	Registration and Invoicing Requirements	
<ul style="list-style-type: none">• The time of digital marketplace supply shall be the earlier of the date on which payment for the supply is received, in whole or in part or the date on which the invoice or receipt for the supply is issued.• If non- resident makes the supply – non-resident must register for VAT in Kenya, charge and account for the VAT.• VAT declared and remitted to the KRA on or before the 20th day of the month following the end of the tax period.	Conditions for Registration	Invoicing
	<ul style="list-style-type: none">• Supplies made by person from export country.• Person conducts business in Kenya as per VAT Act (Sec 8(2)).• Recipient is in Kenya, payment to supplier is authorized in Kenya or made from a Bank registered under the Banking Act in Kenya.	<ul style="list-style-type: none">• VAT EDIMS Regulations exempt suppliers of electronic, internet or digital marketplace supplies from issuing electronic tax invoices.• Suppliers only required to issue invoice or receipt showing value of supply, VAT on it and purchaser's PIN.

Value Added Tax | Topical Recent Changes in Law

Deductibility of Input VAT

Valid Input VAT

- The supply or importation was acquired to make taxable supplies.
- The taxpayer holds the necessary documentation in support of the acquisition of the goods or services. These include:
 - Original tax invoice (eTIMS compliant);
 - Customs documents for import VAT;
 - Credit & debit notes;
 - For imported petroleum products procured under OTS, customs entry showing details of winner of OTS and other OMCs participating in the tender.
- Registered supplier has declared the sales invoice in their return.

Restricted Input VAT

- The acquisition, leasing or hiring of— passenger cars or mini-buses, and the repair and maintenance thereof including spare parts, unless the passenger cars or mini-buses are acquired by the registered person **exclusively for the purpose of making a taxable supply** of that automobile in **the ordinary course of continuous and regular business of selling or dealing in or hiring of passenger cars or mini-buses**.
- Change in law to allow deduction where cost is for business purposes?
- Entertainment, restaurant and accommodation services unless:
 - 1) the services are provided in the ordinary course of the business carried on by the person to provide the services and the services are not supplied to an associate or employee; or
 - 2) the services are provided while the recipient is away from home for the purposes of the business of the recipient or the recipient's employer.

Apportionment of Input VAT

- Relevant for taxpayers who have both taxable supplies and supplies for other use.
 - a) Full deduction of input tax attributable to taxable supplies;
 - b) No deduction of input tax which is directly attributable to other use; and
 - c) Deduction of input tax attributable to both taxable supplies and other uses calculated according to the following formula:
$$A \times B / C$$

A = Input tax payable
B = Value of taxable Supplies
C = Value of all supplies in a tax period
- Amendment in TLAA 2024 deleting the 90-10 rule of input tax apportionment.
- What implications does it pose?



Recent consequential case laws

Value Added Tax | Recent consequential case laws

KCB Bank Kenya Limited v Commissioner Legal Services and Board Co-ordination [2025] KETAT 2 (KLR)

The tax dispute



- The dispute originated from a KRA audit covering 2018 to 2022, which resulted in a tax assessment of \$8.42 million, later revised to \$8.6 million. The KRA sought to charge VAT on the auction of repossessed vehicles.
- KCB Bank objected, arguing that KRA had misclassified the VAT treatment of disposal of seized assets and vehicle auctions.

Issue for determination



- The key issue in the case was whether VAT applied to the sale of repossessed vehicles.

Determination



- Tribunal held that the transactions constituted taxable supplies, separate from the provision of credit, affirming KRA's position that VAT should apply.

Key positions arising



- Sale of repossessed assets is separate from the provision of credit although the sale arises from the credit transactions.

Value Added Tax | Recent consequential case laws

Kenya Revenue Authority v David Ndegwa [2018] KEHC 9770 KLR COA

The tax dispute



- The Respondent filed a suit against the KRA seeking a declaration that no VAT was payable on the sale or purchase of land, whether the buildings erected thereon were residential or commercial.
- The High Court heard the matter and determined that the supply was exempt from VAT under paragraph 8 of Part II of the First Schedule to the VAT Act.
- The KRA appealed to the Court of Appeal maintaining that supply of commercial property is subject to VAT.

Issue for determination



- Whether the definition of land in the Constitution includes buildings as determined by the High Court;
- Whether paragraph 8 of Part II of the First Schedule to the VAT Act is ambiguous regarding payment of VAT for the supply of commercial buildings.

Determination



- The Appellate Court noted that the VAT law not only exempts the supply of land and residential premises from VAT but also defines “residential premises” separately.
- Since the term “residential premises” is given a distinct definition, the Court therefore determined that the supply of any building that is not occupied as a residence is not exempt from VAT.

Key positions arising



- VAT is payable on transaction for the sale/leasing of commercial buildings and paragraph 8 of Part II of the First Schedule to the VAT Act is not ambiguous.



Excise Duty



Basis concepts

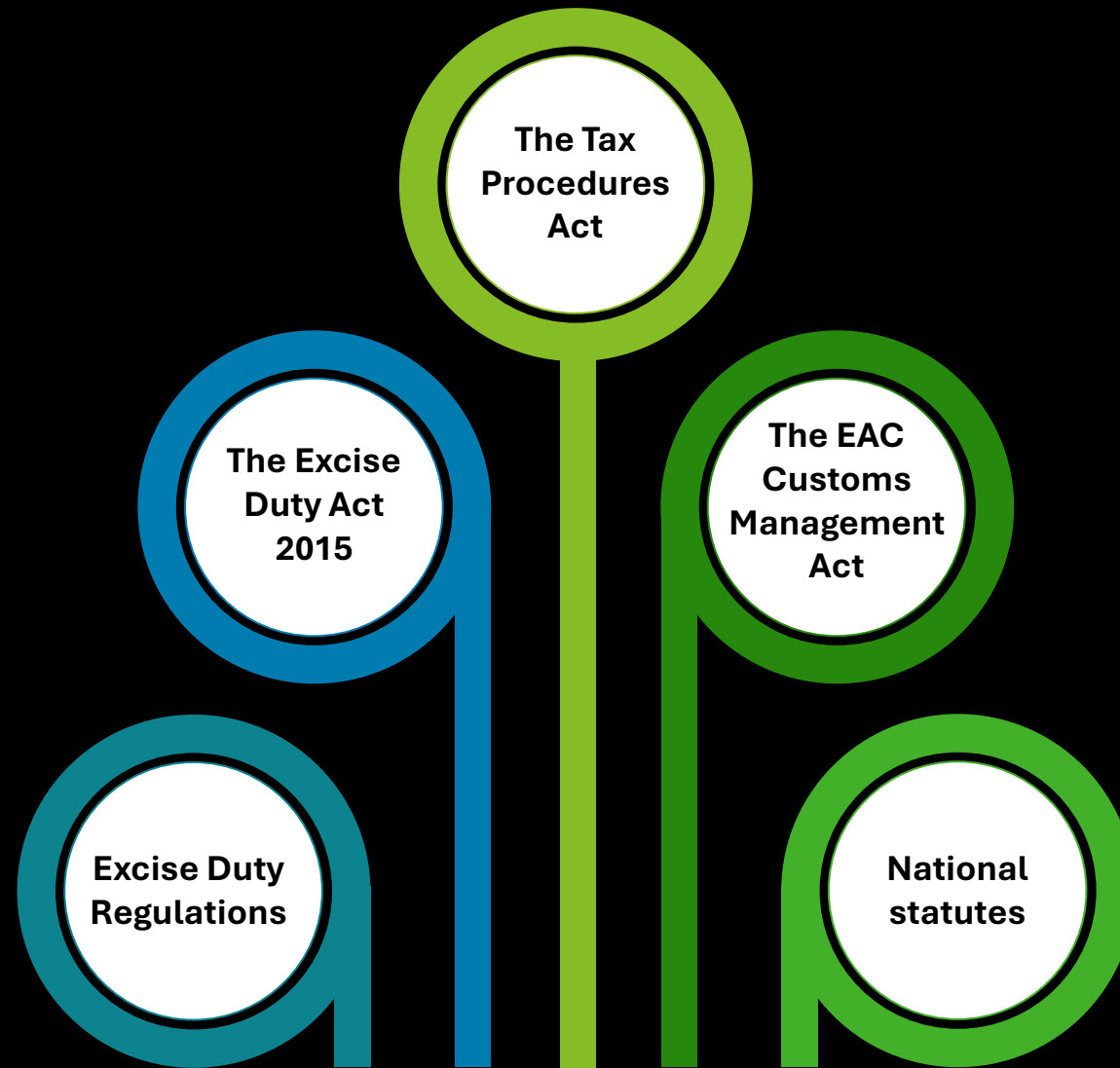
Excise Duty | Basic concepts

Policy considerations

- Policy considerations which Government examine when looking at excise taxation include:
 - Revenue sources
 - Health
 - Environment
 - Fiscal
- Excise often referred to as a ‘luxury tax’, a ‘sin tax’, and in some cases a ‘pollution tax’
- “Sin Tax” - to influence consumer behaviour and discourage consumption - tax “bad” behaviours or incentivize “good” behaviours?
- Political Earmarking - Many Governments use excise taxation to influence the consumption of certain goods ultimately to achieve desired Government policy outcomes.
- Externalizing costs - These costs relate to those resources required by a Government to treat the harm created by the consumption of certain products e.g. alcohol and cigarettes.

Excise Duty | Basic concepts

Sources of excise law



Excise Duty | Basic concepts

Licensing

- Persons carrying out the following activities should be licensed or registered by the Commissioner:
 - ✓ The manufacture of excisable goods in Kenya
 - ✓ The importation into Kenya of excisable goods requiring an excise stamp
 - ✓ The supply of excisable services
 - ✓ The use of spirit to manufacture goods in Kenya that are not excisable goods, or
 - ✓ The carrying out of any other activity in Kenya for which the Commissioner, by notice in the Gazette, may impose a requirement for a licence



Excise Duty | Basic concepts

Imposition of excise duty



01

Excise duty shall be charged on:

- Excisable goods manufactured in Kenya by a licensed manufacturer.
- Excisable services supplied in Kenya by a licensed person.
- Imported excisable goods into Kenya.
- Excisable services offered in Kenya by a nonresident person through a digital platform

02

Excise duty is payable by:

- The licensed manufacturer.
- Licensed person making the supply.
- The importer of excisable goods.
- non-resident person offering the service.

Excise Duty | Basic concepts

Excisable goods and services

The First Schedule of the Excise Duty Act specifies goods and services subject to excise duty and the excise duty rates:

Goods

Beers
Wines and spirits
Juices
Mineral water
Food supplements
Petrol
Diesel
Kerosene
Cosmetics
Sodas
Cigarettes
Motor vehicles
Motorcycles
Confectionaries
Imported fish
Imported cellular phones
Imported furniture

Services

Telephone and internet data services
Fees charged for money transfer services by banks, money transfer agencies and other financial service providers
Fees charged for money transfer services by cellular phone service providers or payment service providers licensed under the National Payment System Act, 2011
Other fees charged by financial institutions
Betting, gaming, prize competition and lotteries (excluding charitable lotteries)
Fees charged by digital lenders
Fees charged on advertisement on the internet, social media, television, print media, billboards and radio stations on alcoholic beverages, betting, gaming, lotteries and prize competitions.

Excise Duty | Basic concepts

Goods not subject to excise duty

- Exempt goods which meet the conditions set out in the Second Schedule.
- Goods exported under customs control, including ship stores.
- Exported services.
- Goods destroyed with the prior written permission of the Commissioner, under the supervision of an authorized officer before their removal from the factory.
- Denatured spirits for use in the manufacture of gasohol or as a heating fuel.
- Goods lost or destroyed by accident or other unavoidable cause:
 - in the course of their removal from the factory.
 - before removal from the factory.
 - on board an aircraft or vessel prior to importation into Kenya.



Excise Duty | Basic concepts

Time and place of supply

Time of supply of excisable services shall be the earlier of:

- Date on which services are performed, or
- Date on which the invoice is issued, or
- Date on which payment is received.
- Betting transaction - Time a person wagers or stakes money on a platform or other medium provided by a bookmaker.

Time of importation of excisable goods shall be:

- Cleared for home use.
- Removed from an EPZ or bonded warehouse.
- In any other case at the time the goods are brought into Kenya.

Place of supply of services:

- Supply of services will be deemed to have been made in Kenya when the services have been supplied from a place of business of the supplier in Kenya.

Excise Duty | Basic concepts

Excise valuation

Locally manufactured goods

- Ex-factory selling price of the goods excluding:
 - VAT payable on the supply of goods;
 - The cost of excise stamps, if any; or
 - The cost returnable containers.

Imported goods

- The customs value of the goods; and
- Import duty (if any) payable on the goods.

Services

- If services are supplied in an arm's length transaction the fee, commission or charge payable for the service.
- In any other case, the open market value of the services.
- The excisable value shall **not** include VAT
- The excisable value for fees charged by financial institutions shall not include interest or an insurance premium

Excise Duty | Basic concepts

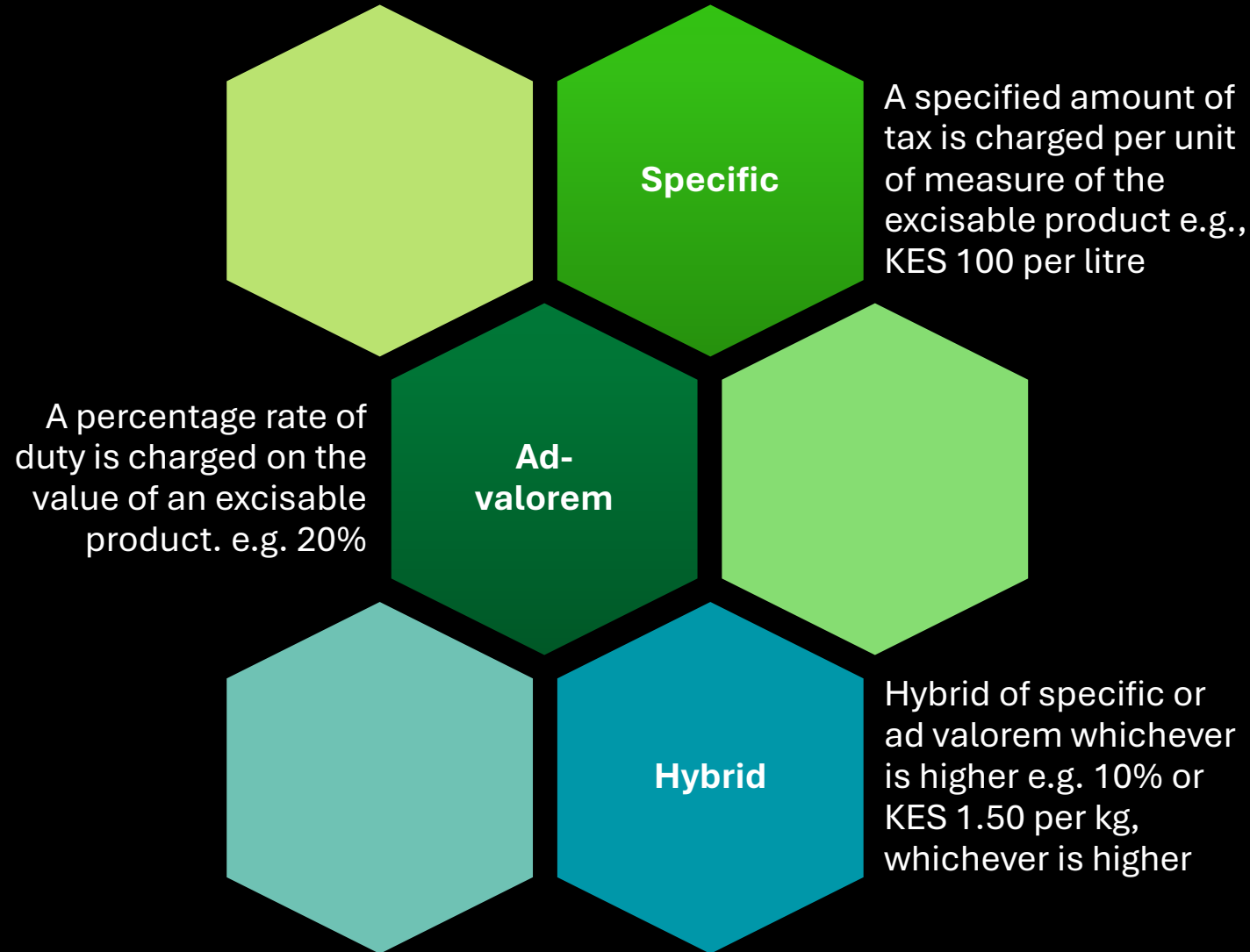
Liability for excise duty

- Imported goods - Time of importation
- Locally manufactured goods –Time of removal of goods from a licensed factory.
 - ✓ Factory - Premises which a manufacturer is licensed to manufacture and store excisable goods **but does not include** any part of the premises through which excisable goods are sold to the public.
- Services - Time of supply of the service.



Excise Duty | Basic concepts

Types of rates



Excise Duty | Basic concepts

Excise returns

- Monthly excise duty returns should be filed not later than the 20th day of the succeeding month.
- The TPA provides for application of extension of time required to submit the excise return.
- Excise duty is payable on or before the 20th of the month following end of the tax period.
- Incase of betting – Within 24 hours.
- In the case of alcoholic beverages - By the fifth day of the following month.
- Commissioner may require taxpayers in any sector to remit excise duty within 24 hrs.



Excise Duty | Basic concepts

Recovery opportunities

Relief for raw materials and internet data services

- Where excise duty has been paid on imported or manufactured goods which are subsequently used to manufacture other excisable goods, the excise duty is offset against the excise duty payable on the finished goods.
- Licensed bulk data sellers who purchase data for resale can offset excise duty paid against the duty payable on internet data services provided to end consumers.

Refunds

- Tax paid in error or overpaid tax – Section 47 TPA.
- Goods damaged or stolen during transportation to Kenya.
- Goods damaged or destroyed while subject to excise control.
- Returned goods as per the sales agreement.
- Excise duty paid on spirits or illuminating kerosene that have subsequently been used to manufacture unexcisable goods.
- Bad debts.
- Excise duty paid on importation of excisable goods which have subsequently been exported in accordance with Section 138 of the EAC CMA - duty

Excise Duty | Basic concepts

Record keeping

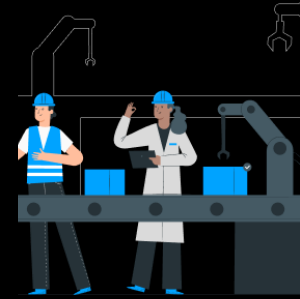
- Persons liable to pay excise duty are required to maintain the following documents for a period of 5 years from the end of the relevant reporting period:
- An inventory of raw materials and intermediate goods for use in manufacture of excisable goods.
- An inventory of finished goods.
- Records on purchase of inputs.
- Production records at every stage.
- Details of goods removed from factory.
- Sales records.
- Any other documents to facilitate computation of the person`s excise duty liability such as: excise returns, Production schedules, Proof of duty payment, Import and export entries where applicable.
- Income schedules.
- Excise duty reconciliations and workings.



Excise Duty | Basic concepts

Excisable Goods Management System (EGMS)

- Track and Trace System (TTS) first implemented in Kenya in November 2013 to enable KRA monitor compliance of excisable goods in the market and seal revenue leakages.
- Excise stamps used in EGMS serve as an “intelligent” tool and contain detailed information about a product. The information includes the manufacturer, brand, date of manufacture or importation and date of release into the market.
- The stamp is in turn supported by an electronic database containing codes of all the stamps affixed to products dispensed into the market and can be used to differentiate licit from illicit excisable goods.
- Manufacturers must account for all stamps issued to them.
- Excise duty is applicable on unaccounted for stamps. 1% wastage allowed by law.



Manufacturers and importers

- Factory flow labelling and verification system affixing tamper free stamps on all production items at the production line (or at port facility for importers), that also relay real time data to a central KRA database on number of products released into the market.

Distributors and retailers

- Hand-held scanner used to scan the stamp. The signal is relayed to the KRA database, which returns a signal to establish whether the product is licit or illicit.



End consumer

- Use smartphone application to read code on the tax stamp that verifies authenticity for the product against information stored in the Kenya Revenue Authority's database

Excise Duty | Basic concepts

Offences

Offence	Fine/Penalty	Legal provision
Operating without a license	Double the excise duty that would have been payable or KES 5 million, whichever is higher	Sec 38 of Excise Duty Act
Late filing of return	5% of the tax due or KES 10,000, whichever is higher	Sec 83 of the Tax Procedures Act
Late payment	5% of the tax due plus interest at the rate of 1% of tax due per month, simple interest	Sec 38 & 83A of the Tax Procedures Act
Offences relating to excise stamps e.g. defacing or counterfeiting excise stamps	A fine not exceeding KES 5 million or imprisonment for a term not exceeding three years, or to both	Sec 28 of Excise Duty Act

Excise Duty | Basic concepts

Emerging issues in the scope and sources of excise law



Greater scrutiny of taxpayers' affairs



More frequent and more targeted tax audits



Governments using modern technology to detect non-compliance e.g., EGMS, data analytics



Targeting fraud (especially on excise stamps)



Stricter penalty regimes applied in the case of non-compliance and mistakes



Financial institutions

Excise Duty | Financial institutions

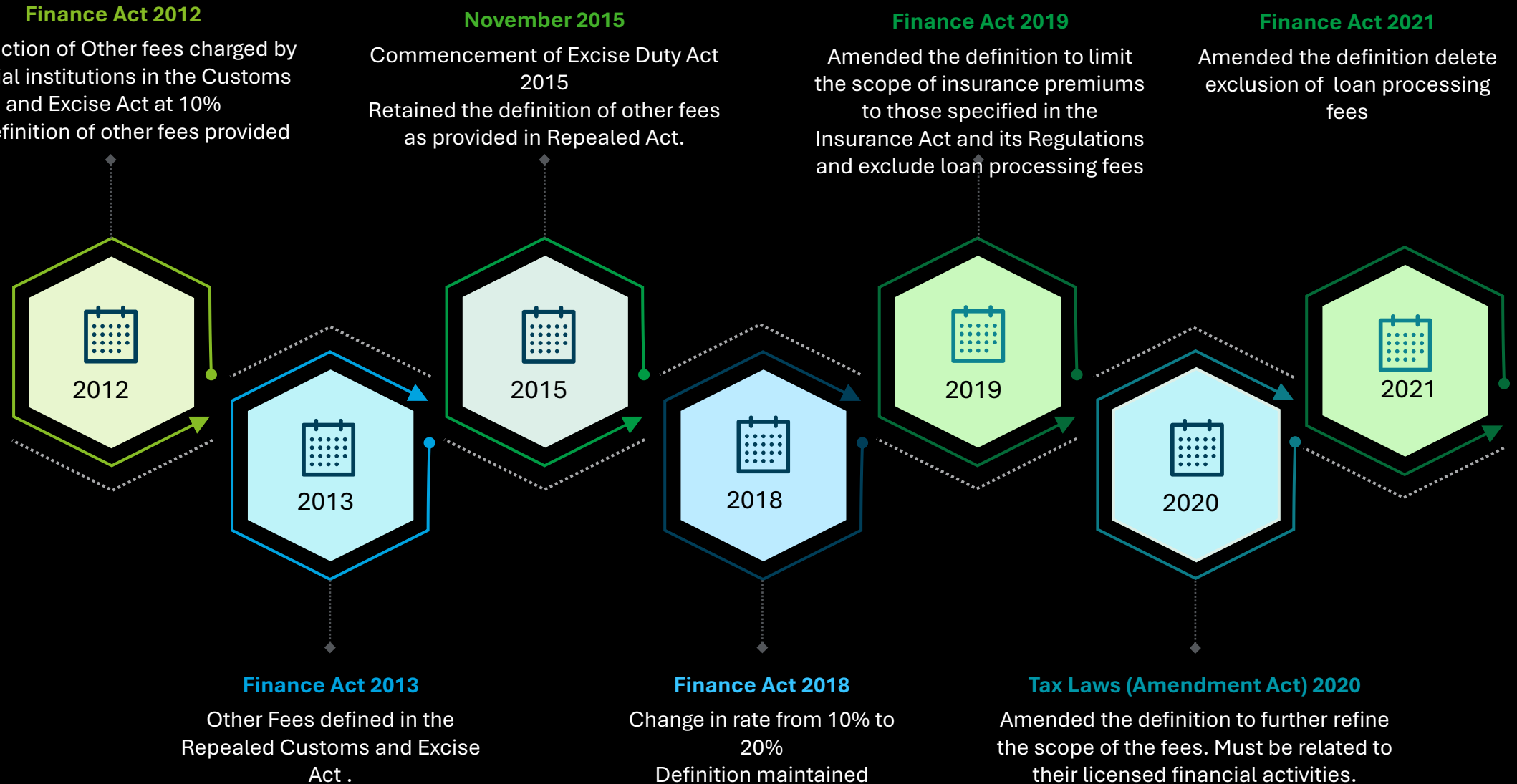
Applicable legislation

- Fees charged for money transfer services by banks, money transfer agencies and other financial service providers – 15%
- Other fees charged by financial institutions – 20%
- Who are financial institutions? Persons licensed under: Banks, Insurers, Insurance brokers, Saccos
- Definition of other fees – Any fees, charges or commissions.
- Exclusions provided in the statutory definition:
 - Interest /Return on loan.
 - Insurance premiums.
 - Premium based /related commissions specified under the Insurance Act:
 - 11th Schedule of the Insurance Act Regulations – specifies the limits of commissions for brokers and intermediaries; and
 - Insurance Act Bancassurance Regulations 2020.



Excise Duty | Financial institutions

Legislative history of Other fees



Excise Duty | Financial institutions

Other Fees Charged by Financial Institutions – Definition



November 2015 to September 2018 – ED Rate
10%

Other fees includes any fees, charges or commissions charged by financial institutions relating to their licensed financial institutions, but does not include interest on loan or return on loan or an insurance premium or premium based or related commissions



September 2018 to November 2019 – ED Rate
20%

“other fees” includes any fees, charges or commissions charged by financial institutions relating to their licensed financial institutions, but does not include interest on loan or return on loan or an insurance premium or premium based or related commissions;

Change in the rate : from 10% to 20%



November 2019 to April 2020 – 20%

Other fees includes any fees, charges or commissions charged by financial institutions relating to their licensed financial institutions, but does not include interest on loan or return on loan or fees or commissions earned in respect of a loan or any share of profit or an insurance premium or premium based or related commissions **specified in the Insurance Act or regulations made thereunder;**
-Commissions in the Insurance Act specified



July 2021 to Present

Other fees includes any fees, charges or commissions charged by financial institutions **relating to their licensed activities**, but does not include interest on loan or return on loan or any share of profit or an insurance premium or premium based or related commissions specified in the Insurance Act or regulations made thereunder;

Excise Duty | Financial institutions

Notable Jurisprudence on other fees: National Bank of Kenya Ltd v Commissioner of Domestic Taxes(Income Tax Appeal E155 & 533 of 2020

The tax dispute



- The KRA issued an assessment of KES 405 million for ED relating to other fees and KES 59 million relating to interest income before June 2013 and after June 2013.
- NBK position: the terms “Other fees” and “interest” not defined in the EDA at the time- other fees were loan commitment fees and appraisal fee. ITA definition of interest should apply.
- KRA view – ED chargeable on Other fees and the income earned was not interest but in the nature of fees chargeable to ED.

Issue for determination



The key issue for determination was as follows:

- Whether ED was chargeable on the loan processing fees.

Determination



- Commitment fees, appraisal fees, front-end fees, arrangement fees, loan administration fees and many other fees and charges that lenders charge when lending, are not interest
- All fees incidental to obtaining a loan would be subjected to Excise Duty while the interest earned from the loan would be exempted.
- “interest” is the consideration payable for keeping one away from his money or for using someone else’s money.

Key positions arising



- The plain and literal meaning of the word interest should be adopted – not a technical terms to warrant looking for a different definition in another statute.
- All other fees that are not interest are chargeable to excise duty.

Excise Duty | Financial institutions

Notable Jurisprudence on other Fees : Commissioner of Domestic Taxes vs Barclays Bank of Kenya, Income Tax Appeal E023 of 2021 [2023]

The tax dispute



- The KRA issued an assessment on entire merchant service commission charged by Barclays

Issue for determination



- The Court framed three matters for Determination:
1. Whether excise duty is applicable on merchant service commission

Determination



- Excise duty should not be levied on the entire merchant service commission but only on the fee attributable to Barclays as an acquiring bank. The KRA, dissatisfied with this order (among others), proffered an appeal before the HC.

Key positions arising



- Based on the canon of equality or equity in taxation, no party should shoulder taxes on behalf of another, unless the law expressly so provides.

Excise Duty | Financial institutions

Notable Jurisprudence on other Fees : Commissioner of Domestic Taxes v Sidian Bank Limited (Tax Appeal E110 of 2021) [2023]

The tax dispute



- The KRA issued an assessment of KES 48 million for ED relating to other fees – i.e. MPESA commissions, card interchange fees and interest income from Credit Card .
- SBL position: the terms “MPESA commissions exempt from ED because SBL does not charge a fee to the MPESA agent for the platform rather it is Safaricom and offering a platform not among licensed activities.
- ED not chargeable on interchange fees.
- ED not chargeable on interest from credit cards.

Issue for determination



The Court framed three matters for Determination:

1. Whether commissions from MPESA are subject to ED;
2. Whether interchange fees are subject to ED; and
3. Whether interest income from credit cards is subject to ED.

Determination



- Commissions received by the Respondent are subject to Excise Duty as they are ‘other fees’ earned by the Respondent for the financial agency services they are licensed to carry out on behalf of the Mpesa platform owner, Safaricom.
- Interchange fees/commissions earned by the Respondent from services it renders to non-resident acquirers are exported financial services that are exempt from Excise Duty.
- Cash advance/balance transfer/commitment/facilitation/processing fees among others would be subjected to Excise Duty while the interest earned from using the said credit card would be exempted.

Key positions arising



- MPESA Commissions subject to ED.
- No issue of Double taxation with respect to MPESA commissions.
- Interchange fees – it matters who the consumer of the services provided by the Issuing bank is – potentially if the consumer is a local –could be subject to ED.

Excise Duty | Financial institutions

Notable Jurisprudence on Other Fees :SBM Bank Kenya Limited v Commissioner of Legal Services and Board Coordination (Tax Appeal E419 of 2024)

The tax dispute



- KRA assessed ED on default interest – additional interest on late loan repayment arguing that the income constitutes other fees.
- **SBM position:** All compensation earned from a loan is considered to be interest, while all charges imposed when lending the loan are what is considered fees.
- That therefore, the default interest, otherwise referred to by the taxpayer as penal interest, comprises of additional interest or a return on loan earned from the loan issued to the customers which is levied for denying the Appellant the use of their money, as and when they fell due.

Issue for determination



- Whether the interest charged on late payment of loans is subject to ED.

Determination



- Additional interest for late payment falls within the ambit of interest and are therefore not subject to excise duty.
- Similar to Key Microfinance Bank Limited vs. Commissioner of Domestic Taxes which relied on the ITA definition of “interest” in concluding that late payment interest fell within the scope of interest.

Key positions arising



- Variance in opinion with NBK case on the definition of interest.
- Statutory interpretation question – purposive vs literal approach to interpretations.



Customs and International Trade

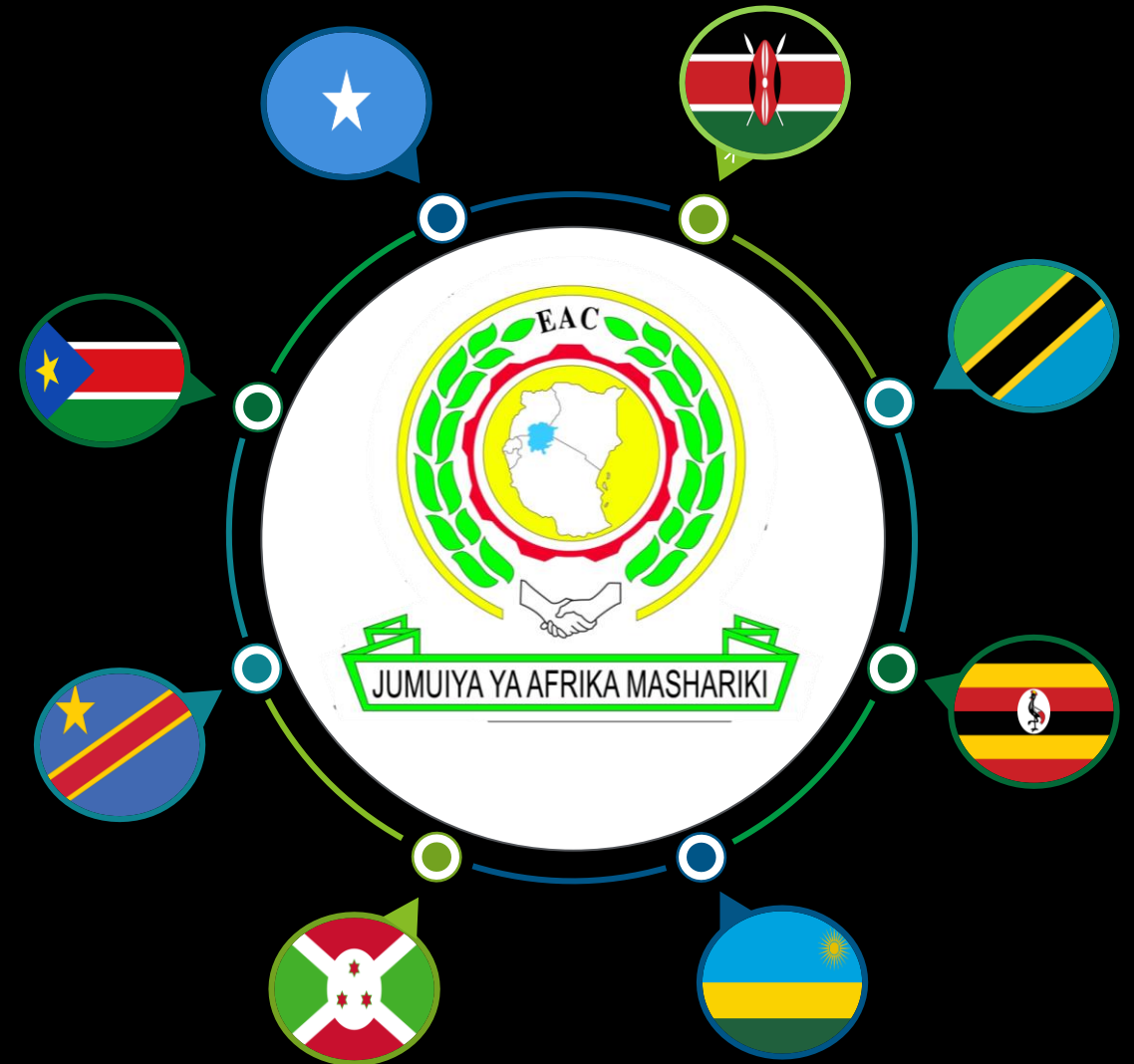


The East African Community

Customs and International Trade | The East African Community

The East African Customs Union

- Regional intergovernmental organisation established through the EAC Treaty which entered into force on 7 July 2000.
- Comprises 8 Partner States.
- Original partner states - Kenya, Uganda, Tanzania.
- Rwanda and Burundi became full Members with effect from 1 July 2007.
- South Sudan acceded to the Treaty on 15 April 2016 and became a full Member on 15 August 2016.
- DRC acceded to the Treaty on 8 April 2022 and became a full member on 11 July 2022.
- The Federal Republic of Somalia acceded to the EAC Treaty on 15 December 2023 and became a full member on 4 March 2024.
- Population – 331 Million.
- GDP – USD 312 B.



Customs and International Trade | The East African Community

The road to EAC integration



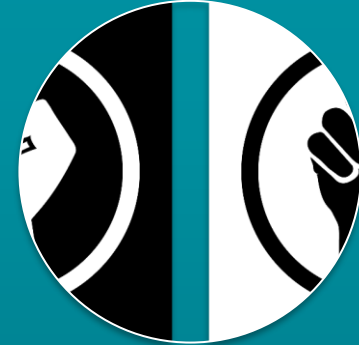
Customs
Union
2005



Common
Market
2010



Monetary
Union
2013



Political
Federation
?



Customs and International Trade | The East African Community

Conditions for Implementing a customs union

Dismantling all barriers to trade between EAC members

- Some partner states are not committed to the elimination of non-tariff barriers (NTBs) which discourage intra-trade.
- There is a National Monitoring Committee and existing NTBs have been documented but there is no tangible commitment to resolve them.

Establishing a Common Customs law & Common External Tariff (CET) on 3rd countries

- This is operational as all the partner states apply the same CET rates. However, there are exceptions granted to partner states for certain goods.
- A road map has been prepared for implementation of CET rates for DRC, Somalia and South Sudan.

Implementing harmonized customs administration

- Administration is different therefore reduces predictability in trade.

Agreeing on the modality of sharing tariff revenue

- Not done and thus a fully-fledged Customs Union not operational. Taxes still have to be paid in the respective country of destination, yet we are one domestic market.
- Introduction of the single window.

Customs and International Trade | The East African Community

Sources of Customs law



World Trade Organisation

- A forum for governments to negotiate trade terms and sort out trade problems.
- Promotes trade through administering rules of trade between nations.
- General Agreement on Tariffs and Trade.



World Customs Organisation

- Intergovernmental body whose mission is to enhance the effectiveness and efficiency of Customs administrations.
- Represents 180 Customs administrations across the globe that collectively process approximately 98% of world trade.
- Offers its Members a range of Conventions and other international instruments, as well as technical assistance and training services e.g the HS.



EAC Customs laws

- The EAC Customs Union Protocol
- The EAC Customs Management Act
- The EAC Customs Management Regulations
- The EAC Common External Tariff
- The EAC Rules of Origin
- The EAC Duty Remission Regulations

The background is an abstract composition of numerous overlapping triangles in various shades of green, ranging from dark forest green to light lime green. The triangles are arranged in a way that creates a sense of depth and movement, with some triangles pointing towards the viewer and others receding.

Customs Valuation

Customs and International Trade | Customs Valuation

If the rate of duty is ad valorem, the customs value is essential to determine the duty to be paid on an imported good

What is customs value?

- Value of goods for the purpose of levying ad valorem duties on imported goods.

What is the legal basis?

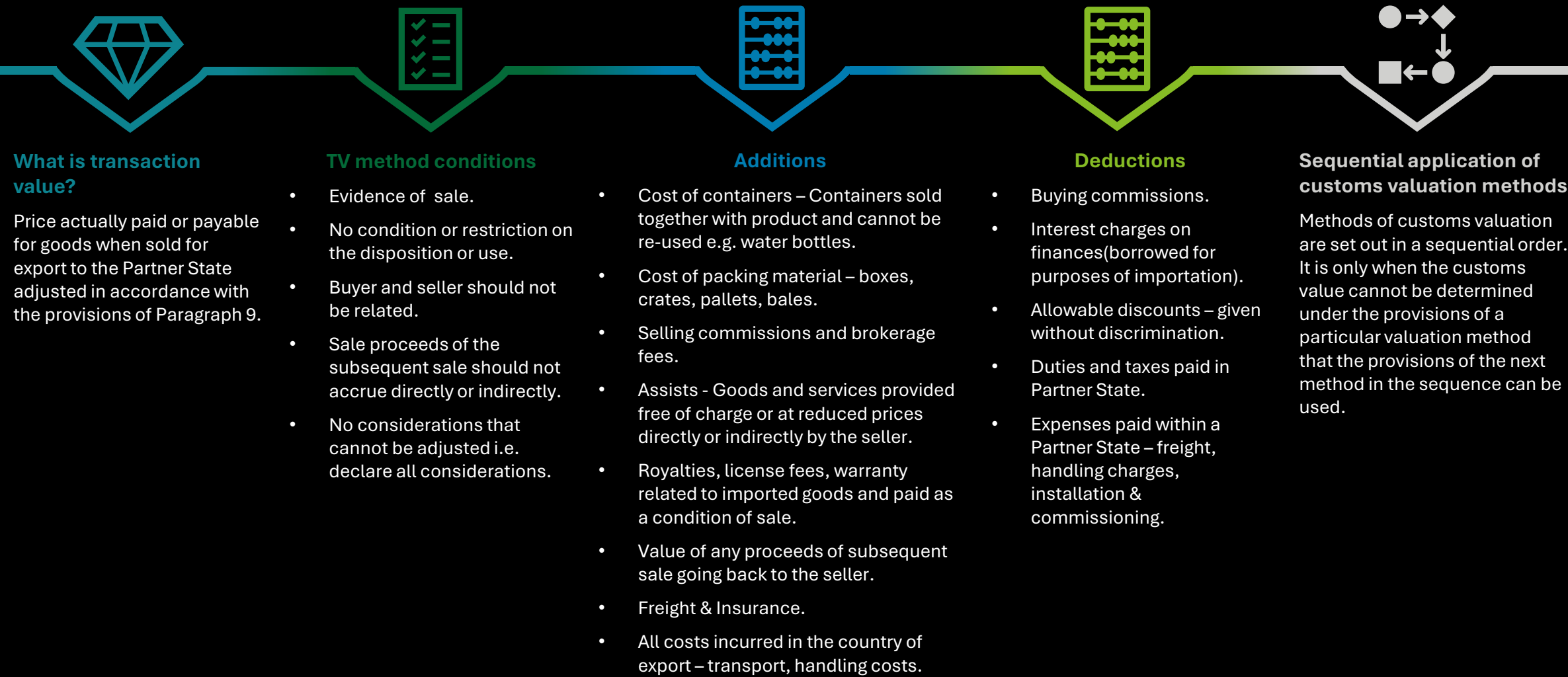
- Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, 1984.
- Section 122 and Fourth Schedule of the East African Community Customs Management Act (EACCMA).
- EAC Customs Valuation Manual.

Importance of customs valuation

- Basis for ad valorem taxes.
- Impact on VAT.
- Assess profitability.
- Determination of prices.
- Basis for tax planning.

Customs and International Trade | Customs Valuation

Transaction value (TV) is the primary method of customs valuation and should be applied whenever the conditions prescribed therein are fulfilled



Customs and International Trade | Customs Valuation

Methods of customs valuation are set out in a sequential order. It is only when the customs value cannot be determined under the provisions of a particular valuation method that the provisions of the next method in the sequence can be used

02

Transaction value of identical goods

- Goods which are the same in all respects including physical characteristics, quality and reputation.
- The goods must have been produced in the same country as the goods being valued.
- Imported at or about the same time.
- Same commercial level and quantities.
- Identical goods from a different person shall be used only where there are no identical goods.
- Produced by the same person as the goods being valued.
- Where more than one transaction value of identical goods is found, the lowest value is to be used.

03

Transaction value of similar goods

- Have like physical characteristics like component materials which enable them perform same function and can be commercially interchangeable.
- Can consider quality of the goods, their reputation and existence of a trademark.
- Goods should be produced in the same country as the goods being valued.
- Where more than one transaction value of similar goods is found, the lowest value is to be used.

Customs and International Trade | Customs Valuation

Methods of customs valuation are set out in a sequential order. It is only when the customs value cannot be determined under the provisions of a particular valuation method that the provisions of the next method in the sequence can be used

04

Deductive value method

The unit price at which similar or identical goods are sold in the greatest aggregate quantity at or about the time of importation of the goods being valued to unrelated parties less:

- Commissions or profits and general expenses.
- Local expenses e.g. cost of transport and insurance after importation.
- Local duties.
- Other charges.

05

Computed Value

Consists of the sum of:

- Cost or value of materials, fabrication and other processing costs (raw materials/ transport/ subassemblies/ prefabrication).
- Profit and general expenses equal to that usually reflected in the sales of goods of the same class or kind.
- Cost of value of all other expenses necessary to reflect the freight, insurance, loading/unloading and handling charges.

06

Fall Back Value

Whatever is reasonable, though not on the basis of:

- Domestic selling prices in the Partner State of goods produced locally.
- System providing for the acceptance of a higher value of two alternative values.
- Domestic price at country of exportation.
- The price of goods for export to a country other than the Partner State.
- Minimum customs values.
- Arbitrary or fictitious values.

Customs and International Trade | Customs Valuation

Valuation risk areas

Royalties and license fees



- Royalty or License fees - Payments made for the right to use, produce or sell a given product
- Add if related to imported goods and paid as a condition of sale.

Discounts



Not deductible if:

- The buyer undertakes certain activities for or on behalf of the seller
- The buyer provides other goods/services to a third party for or on behalf of the seller as a condition of sale of the imported goods;
- A party's relationship affects the price;
- The price of the imported goods has received credits made in respect of earlier transactions.
- Special discounts limited to exclusive agents.

Assists



- Value of goods & services supplied by buyer free of charge or at reduced cost to the seller/producer for use in production of imported goods.
- Materials, components, parts
- Tools, dies, moulds;
- Materials consumed in the production of the imported goods e.g., fuel, chemicals;
- Engineering, development, artwork, design work & plans and sketches

Computer software



- Electronically imported software - WCO Decision 4.1 considers electronically imported software to be outside the ambit of Customs duties
- Software imported on CD/DVD - Only cost of carrier medium included in customs value provided that this is distinguished from the cost of software.
- Embedded software - Value of software included in the customs value.

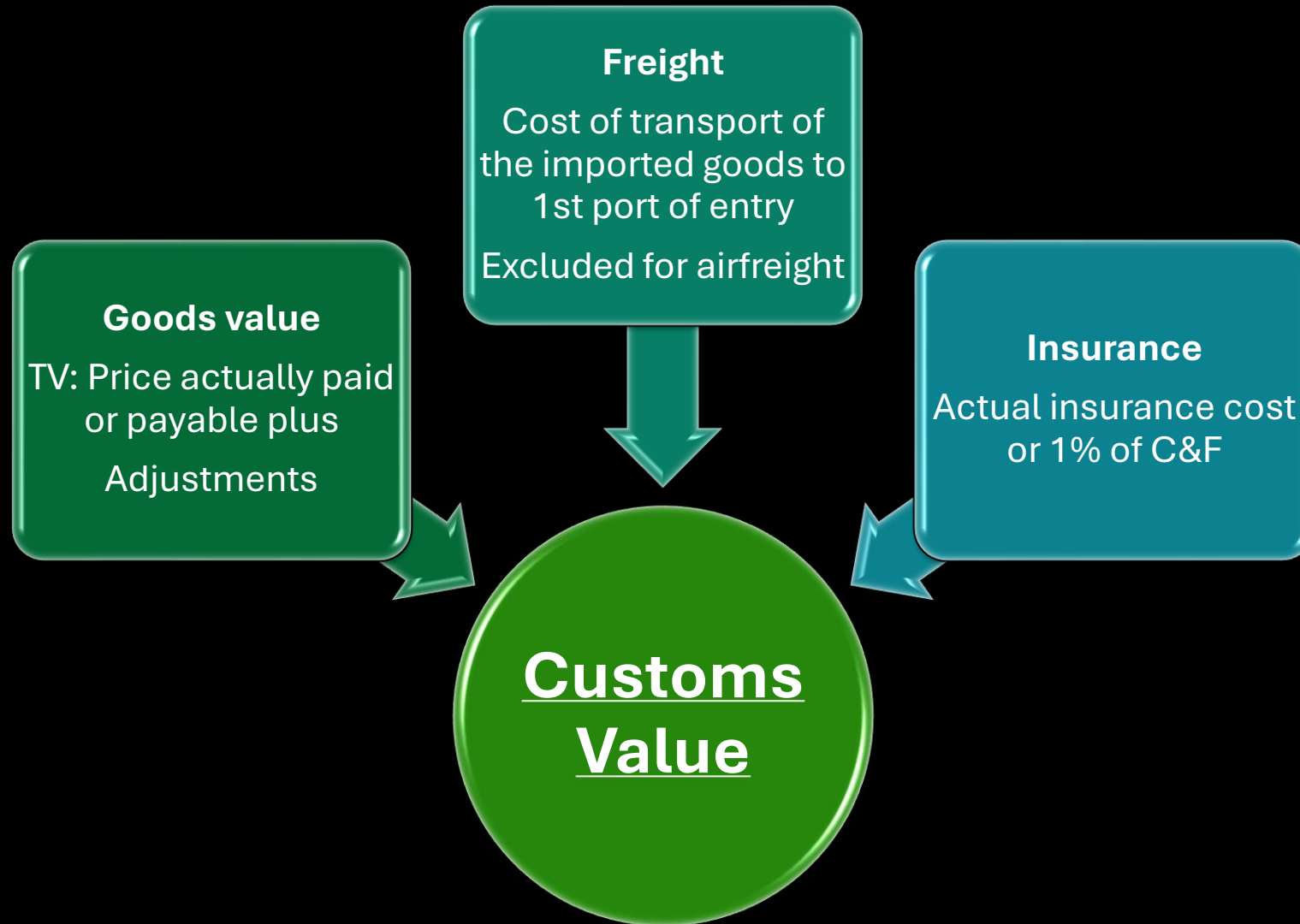
Customs and International Trade | Customs Valuation

Related party transactions

- TV should be accepted if relationship has not influenced price.
- How do you confirm if relationship has influenced price?
 - a) **Examine circumstances of sale:**
 - Has the price been settled in a manner consistent with the normal pricing practices of the industry in question or the way in which the seller settles for buyers who are not related to the seller?
 - Is the price adequate to ensure recovery of all the costs plus a profit which is representative of the firm's overall profit which realised over a representative period of time?
 - b) **Use test values**
 - Value of identical goods
 - Value of similar/identical goods based on deductive value/computed value method
 - b) **Useful sources of information:**
 - Contract, commercial invoice
 - Transfer pricing documentation.
 - Proof of payment.

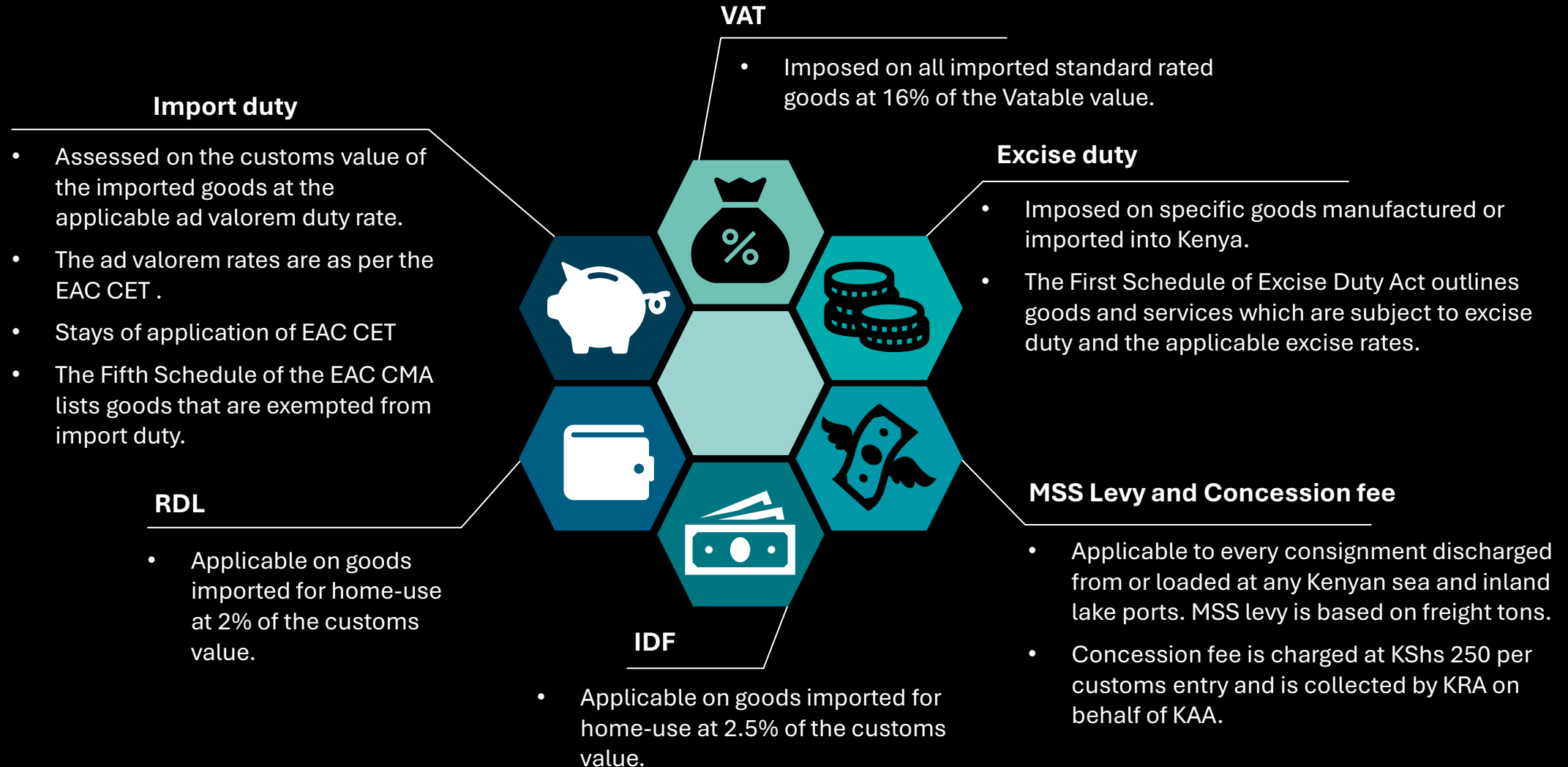
Customs and International Trade | Customs Valuation

Computation of customs value



Customs and International Trade | Customs Valuation

Taxes on imported goods – All import taxes are payable at the time of importation at the rate applicable when goods are entered for home use





Tariff Classification

Customs and International Trade | Tariff Classification

Introduction



The Harmonized Commodity Description and Coding System - "Harmonized System" or "HS" is an internationally standardized system of names and numbers to classify traded products.

Came into force in 1988 and has since been developed and maintained by WCO.

The HS is governed by "The International Convention on the Harmonized Commodity Description and Coding System".

It comprises more than 5,000 commodity groups; each identified by a six-digit code, arranged in a legal and logical structure and is supported by well-defined rules to achieve uniform classification.

The system is used by more than 200 countries and economies as a basis for their Customs tariffs and for the collection of international trade statistics. Over 98 % of the merchandise in international trade is classified in terms of the HS.

Reviewed every four to six years in order to reflect changes in technology and international trade patterns.

Customs and International Trade | Tariff Classification

Aim & purpose/use of the nomenclature

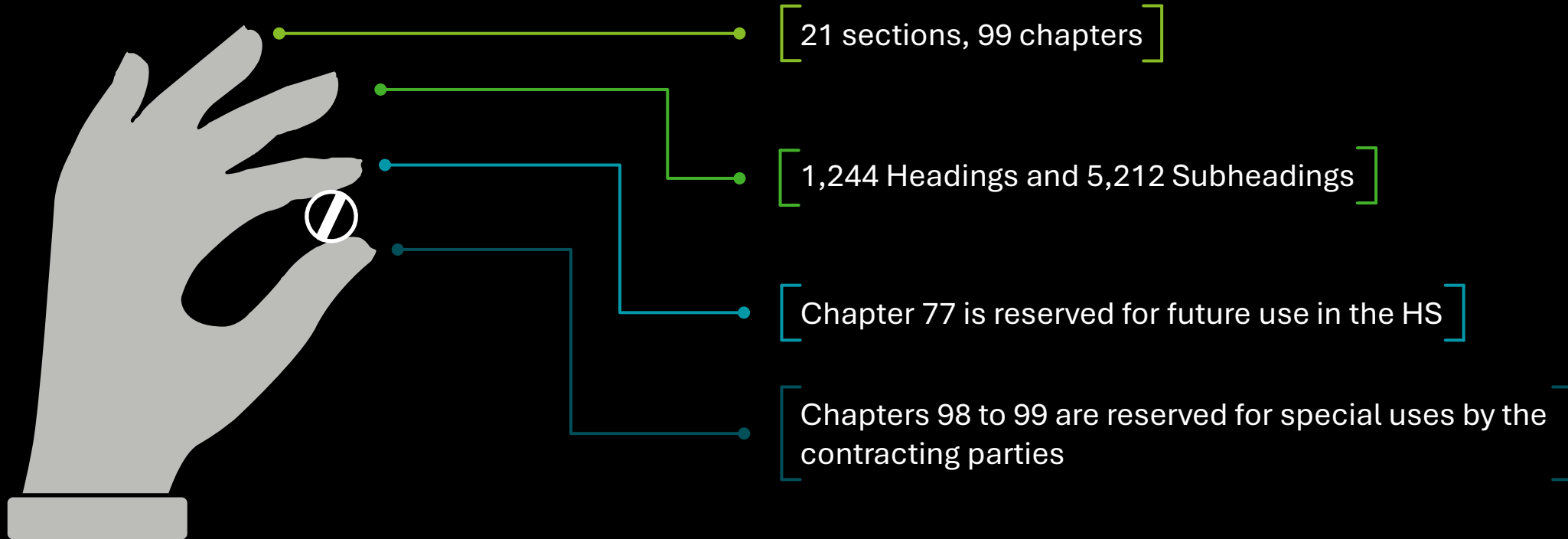
Aim

-  A systematic classification of all goods
-  Internationally uniform classification
-  Common international customs 'Language'
-  Simplicity, certainty in customs agreements
-  International uniform data collation



Customs and International Trade | Tariff Classification

Structure of the HS



Chapter

- Digit 1&2
- Example – Laptop
- Chapter 84



Heading

- Digit 3&4
- Heading 8471



Subheading

- Digit 5&6
- Subheading 8471.30



Local tariff item

- Digit 7&8
- Local tariff item 8471.30.00

Customs and International Trade | Tariff Classification

Structure of the HS

SECTION XVI
MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes.

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

Chapter 84

**Nuclear reactors, boilers, machinery
and mechanical appliances; parts thereof**

Notes.

- 1.- This Chapter does not cover:
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	u	0%
	- Other automatic data processing machines:		
8471.41.00	- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u	0%
8471.49.00	- Other, presented in the form of systems	u	0%
8471.50.00	- Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	u	0%
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	u	0%
8471.70.00	- Storage units	u	0%
8471.80.00	- Other units of automatic data processing machines	u	0%
8471.90.00	- Other	u	0%

Customs and International Trade | Tariff Classification

Classification process

- Classification is a process of describing and coding of commodities entering the international trade.
- In classification, the starting point is determining the identity of the goods.
- Basic questions to ask in determining the identity of goods:
 - a) What is it?
 - b) What material or substance is it made of?
 - c) What are its functions or use?
 - d) Under what form is it usually imported?
 - e) Is it the only possible classification?
- These are very important questions to consider one to come up with the most appropriate classification.

Customs and International Trade | Tariff Classification

General Interpretative Rules

- Also known as General Rules of Interpretation.
- These are explicit set of principles developed to guide users and govern the classification of goods under the Harmonized System Nomenclature.
- The rules provide for the uniform interpretation of the HS Nomenclature.
- The application of the rules is sequential. You start from rule 1, then 2, then 3, then 4, then 5 and finally 6.
- There are six General Interpretative Rules.



Customs and International Trade | Tariff Classification

General Interpretative Rules

Rule 1



- Classification to be determined according to terms of heading and any relative section or chapter heading notes.
- These Notes should be consulted for EVERY classification
- Many items can be classified using Rule 1 e.g.
- A live sheep is classified in 01.04
- A leather suitcase is classified in 42.02

Rule 2 (a)



Reference to an article shall include the incomplete or unfinished article.

- Portable CD player without cabling
- Freezer without a compressor
- Motor vehicle without engine or wheels
- Bicycle without saddle or gearing

Rule 2(b)



Reference to a material or substance shall include a mixture of the material or substance.

- Mixture of horsehair (60%) and wool (40%) ??
= 05.03 Horsehair.
- Mixture of horsehair (50%) and wool (50%) ??
= Rule 3

Rule 3



- Rule 3 - Goods capable of more than one classification:
- Specific description preferred over general description
- Tufted textile carpet for cars 57.03? 87.08?
- 57.03
- Mixture & composite goods to be classified in accordance to essential character.
- If (a) & (b) fail, use last tariff heading.

Customs and International Trade | Tariff Classification

General Interpretative Rules

Rule 4



- Goods not capable of even one classification: Tariff heading of most akin goods.

Rule 5 (a)



Cases e.g. Camera, Musical instrument, Gun, drawing instrument, necklace and similar containers

- Presented with the articles themselves
- Suitable for long term use.
- Shaped or fitted to contain a specific articles(s)
- Of a kind normally sold with the articles(s)
- Classify with the goods
- Does not apply to containers that give the whole it's essential character.

Rule 5 (b)



Packing materials & packing containers

Subject to Rule 5(a)

Packing materials and packing containers

Presented with the goods

Normally used for packing such goods

Classify with the goods

Except where containers are suitable for repetitive use

Rule 6



- Only subheadings at the same level are comparable.

Customs and International Trade | Tariff Classification

Managing tariff classifications of goods

- Seek tariff rulings on new products with complex classification.
- Rulings binding on importer and Commissioner.
- Validity period – 12 months.
- If dissatisfied – Apply for review of ruling.
- Review decision appealable at TAT.

Tariff Rulings

- Prepare tariff guide of regularly imported products.
- Include applicable tax rates.
- Consider stays of application of CET and preferential rates
- Update tariff guide regularly to reflect correct codes and rates.

Tariff guides

- Meetings with officers at points of entry.
- Escalation to Tariff Section – HQ.
- If no consensus is reached - Application for review – TAT – High Court
- To clear goods pending dispute resolution:
 - ✓ Bank guarantee
 - ✓ Payment under protest

Managing disputes

The background is an abstract composition of numerous overlapping triangles in various shades of green, ranging from dark forest green to light lime green. The triangles are arranged in a way that creates a sense of depth and movement, with some triangles pointing towards the viewer and others receding.

Customs Incentives

Customs and International Trade | Customs Incentives

Duty remission

- Granted by EAC Council of Ministers for manufacture of goods for export or home use – EGPSP.
- Valid for 1 year.
- Manufacturer and quantities of approved inputs must be gazetted.
- Local approval by National Treasury required – C56 & C60.
- Goods must be manufactured and exported/sold within 1 year.
- Security bond required.
- Input/output reconciliation within 1 year.

Duty drawback

- Refund of import duty on imported goods which are re-exported without any alteration.
- Refund of duty on raw materials used to manufacture goods which are exported.
- Prior authorization from KRA required.

Import duty exemption

- Covered under 5th Schedule of the EACCMA.
- Applies before clearance through Customs.
- Subject to approval and conditions as specified in the applicable law.
- Exemption approval required from KRA.

Customs and International Trade | Customs Incentives

Inward processing

- Allows importers to get relief from import duty on goods imported for use in manufacture of products for subsequent sale outside the EAC.
- Only import duty is exempted.
- Subject to conditions that may be imposed by the Commissioner, goods manufactured under this regime may be entered for home consumption after requisite taxes have been paid.

Partial shipment

- A disassembled or unassembled machine may be imported in several consignments over a period if necessary for convenience of trade or transport.
- The machine parts can be declared under one tariff heading code as the assembled machine subject to approval by Customs.
- All the machine parts must be imported through the same entry point within the granted time.

Manufacture under bond

- Export promotion scheme that allows manufacturers to import plant, machinery, equipment and raw materials without payment of import duties for use in the manufacture of goods for export.
- Goods manufactured are primarily for export.
- Commissioner may authorize entry for home-use upon payment of applicable import duties.
- Volume of manufactured goods that may be disposed locally limited to only 20% of the annual production.

Customs and International Trade | Customs Incentive

Authorised Economic Operators

- ✓ Preferential customs clearing programme
- ✓ Aimed at increasing customs efficiency and effectiveness in securing the international trade supply chain while facilitating trade.

WHAT

- ✓ Security and safety standards
- ✓ Be financially solvent
- ✓ Minimum years operation – 3 years
- ✓ Demonstrated compliance record
- ✓ Education, training and awareness
- ✓ Information security
- ✓ Trade Partners – AEO accredited

HOW

- ✓ No physical examination of goods, except for random or risk-based interventions
- ✓ Access to pre-arrival clearance.
- ✓ Customs preferential treatment
- ✓ Destination sampling and verification
- ✓ Facilitation in terms of customs control
- ✓ Dedicated relationship managers.

WHY

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Tax & Legal 2025 Events Summary

May

- HR Practitioners Seminar
- Finance Bill Webinar

June

- National Budget Analysis

July

- Non – Profit Organisation Seminar
- Tax Controversy Workshop
- Annual Transfer Pricing & International Tax Workshop

October

- Financial Sector Training

November

- 2025 Africa Tax Conference

We would love to hear
from you

Annual Indirect Tax Seminar





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