



KENYA REVENUE
AUTHORITY

Tulipe Ushuru, Tujitegemee!

23rd September 2025

Public Notice

Requirement for Mandatory Certificate of Origin on Imports into Kenya

The Kenya Revenue Authority (KRA) hereby notifies all importers, customs clearing agents, and the general public that, in compliance with Section 44A of the Tax Procedures Act, CAP. 469B (as amended by the Finance Act, 2025), all consignments imported into Kenya must be accompanied by a Certificate of Origin (**COO**) issued by a competent authority in the country of export. This requirement took effect on **1st July, 2025**.

Enforcement of COO Requirement

To facilitate smooth implementation, the Authority provided a transition window up to **30th September, 2025**. Importers are reminded that, with effect from **1st October, 2025**, all consignments imported into Kenya must fully comply with Section 44A of the Tax Procedures Act, CAP. 469B, with a few exceptional cases to which provisional measures have been adopted for ease of compliance

Provisional Measures

In exceptional cases where a **COO** is not available at the time of importation, the following official export documents may be accepted to confirm origin, subject to verification and approval by Customs:

- Origin Declaration bearing origin details;
- Export Permit or License issued by the exporting country's competent authority;
- Customs Export Declaration from the exporting country.
- PVOC issued by authorised Kenya Bureau of Standards appointed agents

Exceptions to COO Requirement

The following categories of imports may be exempt from mandatory COO submission:

- Goods imported by privileged persons and institutions, as provided in the Fifth Schedule to the East African Community Customs Management Act, 2004; (EACCMA 2004)
- Used goods, including used motor vehicles; (covered under the 5th Schedule of EACCMA 2004;
- Personal baggage;
- Personal effects;
- Mailbags and postal parcels imported by post (Section 36 of EACCMA, 2004 and Regulations 112 & 119 of EACCMR, 2010);
- Human remains;
- Imported Samples of no commercial value;
- Temporary imports under Section 117 of EACCMA, 2004.
- Small packages of medicaments under a doctor's prescription
- Individual packages that do not exceed the weight and value as outlined in Regulation 119(3) of the East African Community Customs Management Imported through a registered Courier

Any challenges that may be encountered during implementation shall be addressed on a case to case basis taking into account the existing legal framework.

KRA remains committed to facilitating legitimate trade while ensuring full compliance with the law.

Commissioner for Customs & Border Control

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