



KENYA REVENUE
AUTHORITY

Tulipe Ushuru, Tujitegemeel

9th July 2025

Public Notice

Requirement for Mandatory Certificate of Origin on Imports into Kenya

The Kenya Revenue Authority (KRA) wishes to notify all importers, custom clearing agents, and members of the public that in compliance with **Section 44A of the Tax Procedures Act, CAP. 469B** (as amended by the **Finance Act, 2025**), it is **mandatory for all consignments imported into Kenya** to be accompanied by a **Certificate of Origin (COO)** issued by a competent authority from the country of export effective 1st July, 2025.

This marks a radical shift from prior practice, where CoOs were required only for goods under preferential trade arrangements to determine origin and confer tariff benefits.

Requirements and guidance

A competent Authority refers to a government Agency or Officially designated body in the exporting Country that is authorized to issue certificates of Origin.

A Certificate of Origin shall be valid if it discloses the following information;

1. Name and Address of the exporter;
2. Name and Address of the importer;
3. Port of Origin;
4. Accurate Description of the goods;
5. Quantity of the goods;
6. Country of Origin; and
7. Country of Destination.

The Act further provides penal consequences for noncompliance penalty, which shall lead to seizure or forfeiture of goods to the Commissioner or an authorised officer.

Transitional Measures

In order to facilitate clearance of goods under this new requirement the Authority hereby gives a limited window until **30th September, 2025** to allow importers time to secure the required documents while ensuring a smooth shift to full compliance.

Importers are therefore advised to:

- Engage their suppliers early to ensure compliance with this requirement;
- Ensure all future shipments are accompanied by a valid COO issued by a competent authority in the exporting country.
- Note that at the lapse of this window, non-compliant consignments shall be liable to forfeiture as provided for in the Act.

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

Commissioner for Customs & Border Control

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