

**GOODS / SERVICES LISTED IN FIRST AND SECOND SCHEDULE OF THE VAT ACT**

0001.11.00	Bovine Semen of tariff number 05111000	Exempted
0002.11.00	Fish eggs and roes of tariff number 05119110	Exempted
0003.11.00	Animal semen other than of bovine of tariff number 05119110	Exempted
0004.11.00	Soya beans whether or not broken of tariff numbers 12011000 and 12019000	Exempted
0005.11.00	Groundnuts not roasted or otherwise cooked In shell of tariff number 12024100	Exempted
0006.11.00	Groundnuts not roasted or otherwise cooked Shelled whether or not broken of tariff number 12024200	Exempted
0007.11.00	Copra of tariff number 12030000	Exempted
0008.11.00	Linseed whether or not broken of tariff number 12040000	Exempted
0009.11.00	Low erucic acid rape or colza seed of tariff number 12051000	Exempted
0010.11.00	Other rape or colza seed of tariff number 12059000	Exempted
0011.11.00	Sunflower seeds whether or not broken of tariff number 12060000	Exempted
0012.11.00	Cotton seeds whether or not broken Seed of tariff numbers 12072100 and 12072900	Exempted
0013.11.00	Sesamum seeds whether or not broken of tariff number 12074000	Exempted
0014.11.00	Mustard seeds whether or not broken of tariff number 12070500	Exempted
0015.11.00	Safflower seeds whether or not broken 12076000	Exempted
0016.11.00	Other oil seeds and oleaginous fruits whether or not broken of tariff number 12079900	Exempted
0017.11.01	Pyrethrum flower of tariff number 12119020	Exempted
0017.11.02	Sugarcane of tariff number 12129300	Exempted
0017.11.03	Unprocessed produce of plant species camellia sinensis	Exempted
0018.11.00	Live animals of chapter 1	Exempted
0019.11.00	Meat and edible offals of chapter 2 excluding those of heading 0209 and 0210	Exempted
0020.11.00	Fish and crustaceans molluscs and other aquatic invertebrates of chapter 3 excluding those of tariff heading 0305 0306 and 0307	Exempted
0021.11.00	Unprocessed milk	Exempted

0022.11.00	Fresh birds eggs in shell	Exempted
0023.11.00	Edible Vegetables and certain roots and tubers of Chapter 7 excluding those of tariff heading 0711	Exempted
0024.11.00	Edible fruits and nuts peel of citrus fruits or melon of chapter 8 excluding those of tariff heading 0811 0812 0813 and 0814	Exempted
0025.11.00	Cereals of Chapter 10 excluding seeds of tariff heading 1002	Exempted
0030.11.01	Taxable supplies imported or purchased for direct and exclusive use in the geothermal oil or mining prospecting or exploration by a company granted prospecting or exploration license in accordance with Geothermal Resources Act No 12 of 1982 production sharing contracts in accordance with the provisions of Petroleum Act Cap 306 upon recommendation by the Cabinet Secretary responsible for energy or the Cabinet Secretary responsible for mining as the case may be	Exempted
0032.11.00	Syringes with or without needles of tariff no 90183100	Exempted
0035.11.00	Tubular metal needles and needles for sutures of tariff number 90183200	Exempted
0036.11.00	Catheters cannula and the like of tariff number 90183900	Exempted
0037.11.00	Blood bags	Exempted
0038.11.00	Blood and fluid infusion sets	Exempted
0039.11.01	Materials articles and equipment including motor vehicles Which are specially designed for the sole use by disabled blind or physically handicapped persons	Exempted
0039.11.02	Materials articles and equipment Including motor vehicles Which are intended for the educational scientific or cultural advancement of the blind for the use of an organization approved by the national government for purposes of the exemption	Exempted
0039.11.03	Streptomycins and their derivatives salts thereof 29412000	Exempted
0039.11.04	Tetracycline and their derivatives salts thereof 29413000	Exempted
0039.11.05	Chloramphenicol and its derivatives salts thereof 29414000	Exempted
0039.11.06	Erythromycin and its derivatives salts thereof 29415000	Exempted
0039.11.07	Other Antibiotics 29419000	Exempted
0039.11.08	Extracts of glands or other organs or of their secretions 30012000	Exempted
0039.11.11	Vaccines for Human Medicine 30022000	Exempted
0039.11.12	Vaccines for veterinary medicine 30023000	Exempted
0039.11.13	Medicaments Containing penicillin or derivatives thereof with penicillanic acid structure or streptomycins or their derivatives 30031000	Exempted

0039.11.14	Medicaments containing other antibiotics not put up in measured doses or in forms for retail sale 30032000	Exempted
0039.11.15	Medicaments containing insulin not put up in measured doses or in forms for retail sale 30033100	Exempted
0039.11.16	Other medicaments containing hormones or other products of heading No 2937 but not containing antibiotics not put up in measured doses or in forms or pickings for retail sale 30033900	Exempted
0039.11.17	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No 2937 or antibiotics not put up in measured doses or in forms or pickings for retail sale 30034000	Exempted
0039.11.18	Other 30039000	Exempted
0039.11.19	Infusion solutions for ingestion other than by mouth not put up in measured doses or in forms or pickings for retail sale 30039010	Exempted
0039.11.20	Other medicaments excluding goods of heading No 3002 3005 or 3006 consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses not put up in measured doses or in forms or packings for retail sale 30039090	Exempted
0039.11.21	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure or streptomycins or their derivatives put up in measured doses or in forms or packings for retail sale 30041000	Exempted
0039.11.22	Medicaments containing other antibiotics put up in measured doses or in forms or packings for retail sale 30042000	Exempted
0039.11.23	Medicaments containing insulin put up in measured doses or in forms or packings for retail sale 30043100	Exempted
0039.11.24	Medicaments containing adrenal cortical hormones put up in measured doses or in forms or packings for retail sale 30043200	Exempted
0039.11.25	Other medicaments containing hormones or other products of heading No 2937 but not containing antibiotics put up in measured doses or in forms or packings for retail sale 30043900	Exempted
0039.11.26	Containing ephedrine or its salts 30044100	Exempted
0039.11.27	Containing pseudoephedrine 30044200	Exempted
0039.11.28	Other 30045000	Exempted
0039.11.29	Other medicaments containing vitamins or other products of heading No 2936 put up in measured doses or in forms or packings for retail sale 30045000	Exempted
0039.11.30	Other medicaments excluding goods of heading No 3002 3005 or 3006 consisting of mixed or unmixed products for therapeutic or prophylactic uses put up in measured doses or in forms or packings for retail sale 30049000	Exempted
0039.11.31	Other medicaments excluding goods of heading No 3002 3005 or 3006 consisting of mixed or unmixed products for therapeutic or prophylactic uses put up in measured doses or in forms or packings for retail sale 30049090	Exempted

0039.11.32	Adhesive dressings and other articles having an adhesive layer impregnated or coated with pharmaceutical substances or put up in forms of packagings for retail sale for medical surgical dental or veterinary purposes 30051000	Exempted
0039.11.33	White absorbent cotton Wadding impregnated or coated with pharmaceutical substances or put up in forms of packagings for retail sale for medical surgical dental or veterinary purposes 30059010	Exempted
0039.11.34	Other wadding gauze bandages and similar articles impregnated or coated with pharmaceutical substances or put up in forms of packagings for retail sale for medical surgical dental or veterinary purposes 30059090	Exempted
0039.11.35	Sterile surgical catgut similar sterile suture materials and sterile tissue adhesives for surgical wound closure sterile laminnaria and sterile laminaria tents sterile absorbable surgical or dental hemeostatics 30061000	Exempted
0039.11.36	Blood grouping reagents 30062000	Exempted
0039.11.37	Opacifying preparations for Xray examinations diagnostic reagents designed to be administered to the patient 30063000	Exempted
0039.11.38	Dental cements and other dental fillings bone reconstruction cements 30064000	Exempted
0039.11.39	Firstaid boxes and kits 30065000	Exempted
0039.11.40	Chemical contraceptive preparations based on hormone pr spermicides 30066000	Exempted
0039.11.41	Gel preparations to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations oe as a coupling agent between the body and medical instruments 30067000	Exempted
0039.11.42	Appliances identifiable for ostomy use 30069100	Exempted
0039.11.43	Waste pharmaceuticals 30069200	Exempted
0039.11.50	Aeroplanes and other Aircraft or unladen weight exceeding 2000kg but not exceeding 15000kg 88023000	Exempted
0039.11.51	Aeroplanes and other Aircraft of unladen weight exceeding 15000kg 88024000	Exempted
0039.11.53	Spacecraft including satellites and suborbital and spacecraft launch vehicles 88026000	Exempted
0039.11.57	Sanitary towels pads and tampons 96190010	Exempted
0039.11.62	Milk specially prepared for infants and tariff no as listed in the first schedule of VAT Act 2013 04022910	Exempted
0039.11.65	Semi milled or wholly milled rice whether polished or glazed 10063000	Exempted
0039.11.69	Protein concentrates and textured protein substances 21061000	Exempted
0039.11.70	Food preparations specially prepared from infants 21069010	Exempted
0039.11.71	Other food preparations not elsewhere specified or included 21069099	Exempted
0039.11.72	Vitamin C and its derivatives 29362700	Exempted

0039.11.73	Other Heparin and its salts 30019000	Exempted
0039.11.74	Other human or animal substances prepared for therapeutic or prophylactic uses not elsewhere specified or included 30019000	Exempted
0039.11.75	Malaria diagnostic test kits 30021100	Exempted
0039.11.76	Antisera and other blood fractions 30021200	Exempted
0039.11.77	Immunological products unmixed not put up in measured doses or in forms or packagings for retail sale 30021200	Exempted
0039.11.78	Immunological products mixed not put up in measured doses or in forms or packagings for retail sale 30021400	Exempted
0039.11.79	Immunological products put up in measured doses or in forms or packagings for retail sale 30021500	Exempted
0039.11.80	Other Antisera other blood fractions and immunological products whether or not modified or obtained by means of biotechnological process 30021900	Exempted
0039.11.81	Insulin 30033100	Exempted
0039.11.82	Other medicaments containing alkaloids or derivatives containing norephedrine or its salts 30044300	Exempted
0039.11.83	Other containing antimalarial active principles described in Subheading Note 2 30046000	Exempted
0039.11.84	Food supplements 21069091	Exempted
0039.11.85	Milk in powder granules or other solid forms of a fat content by weight exceeding one point five percent not containing added sugar or other sweetening matter 04022100	Exempted
0039.11.86	Other milk in powder granules or other solid forms of a fat content by weight exceeding one point five percent 04022900	Exempted
0039.11.87	Other not containing added sugar or other sweetening mater 04029100	Exempted
0039.11.88	Other milk 04029900	Exempted
0039.11.89	Orthopedic or fracture appliances 90211000	Exempted
0039.11.90	Other artificial parts of the body Pacemakers for stimulating heart muscles excluding parts and accessories 90215000	Exempted
0039.11.91	Hydrometers and similar floating instruments thermometers pyrometers barometers hygrometers and psychrometers recording or not and any combination of these instruments thermometers and pyrometers not combined with other instruments Other 90251900	Exempted
0039.11.92	Airway Guedel and Ambu bags 90192000	Exempted
0039.11.93	Blood giving set and infusion sets 90189000	Exempted
0040.11.00	Made up fishing nets of manmade textile material of tariff number 56081100	Exempted

0041.11.00	Mosquito nets of tariff No 63049110	Exempted
0043.11.00	Materials waste residues and byproducts whether or not in the form of pellets and preparations of a kind used in animal feeding of tariff numbers as listed in Part 1 of the first schedule of VAT Act 2013	Exempted
0044.11.00	Unprocessed green tea	Exempted
0048.11.00	Inputs or raw materials supplied to solar equipment manufacturers for manufacture of solar equipment or deep cycle sealed batteries which exclusively use or store solar power as approved from time to time by the Cabinet Secretary for the National Treasury upon recommendation by the Cabinet Secretary responsible for energy and petroleum	Exempted
0049.11.00	Aircraft parts of heading 8803 excluding parts of goods of heading 8801	Exempted
0051.11.00	Taxable goods imported or purchased for direct and exclusive use in the implementation of official aid funded projects upon approval by the Cabinet Secretary responsible for the National Treasury	Exempted
0054.11.00	Goods imported or purchased locally for use by the local film producers and local filming agents upon recommendation by the Kenya Film Commission subject to approval by the Cabinet Secretary to the National Treasury	Exempted
0056.11.00	Inputs or raw materials locally purchased or imported by manufacturers of agricultural machinery and implements upon approval by the Cabinet Secretary responsible for industrialization	Exempted
0057.11.00	All goods including material supplies equipment machinery and motor vehicles for official use by the Kenya Defense Forces and the National Police Service	Exempted
0058.11.00	Direction finding compasses instruments and appliances for aircraft	Exempted
0059.11.00	Wheat seeds of tariff numbers 10011100 and 10019100	Exempted
0062.11.00	Taxable goods for direct and exclusive use for the construction of tourism facilities recreational parks of fifty acres or more convention and conference facilities upon recommendation by the Cabinet Secretary responsible for matters relating to recreational parks	Exempted
0063.11.00	Taxable goods equipment and apparatus for the direct and exclusive use for construction of specialized hospitals with a minimum bed capacity of fifty with accommodation facilities upon the recommendation by the Cabinet Secretary responsible for health who shall issue guidelines for the criteria to be used to determine eligibility for the exemption provided that notwithstanding this subparagraph any approval granted by the cabinet Secretary before the commencement thereof in respect of the supply of taxable goods and which is in supply of taxable goods and which is in force at such commencement shall continue to apply of the exempted taxable goods is made in full	Exempted
0066.11.00	Inputs or raw materials locally purchased or imported by manufacturers of clean cook stoves approved by the Cabinet Secretary upon recommendation by the Cabinet Secretary for the time being responsible for energy	Exempted
0066.11.01	Bioethanol vapor BEV Stoves classified under HS Code 73211100 cooking appliances and plate warmers for liquid fuel	Exempted

0068.11.00	Super absorbent polymer SAP of tariff number 39069000	Exempted
0069.11.00	Carrier tissue white 1 ply 14 point 5 GSM	Exempted
0070.11.00	IP super soft fluff pulp for fluff 310 treated pulp 488 times 125 mm cellulose of tariff number 47032100	Exempted
0071.11.00	Perforated PE film 15 to 22 gsm of tariff number 39219000	Exempted
0072.11.00	Spun bound nonwoven 15 to 25 gsm of tariff number 56031100	Exempted
0073.11.00	Airlid paper with super absorbent polymer 180gsm67 of tariff number 48030000	Exempted
0074.11.00	Airlid paper with super absorbent polymer 80gsm67 of tariff number 480300	Exempted
0077.11.00	Pressure sensitive adhesive of tariff number 35069100	Exempted
0078.11.00	Plain polythene film LPDE of tariff number 39211910	Exempted
0079.11.00	Plain polythene film PE of tariff number 39211910	Exempted
0080.11.00	PE white 25 40 gsm release paper of tariff number 48114900	Exempted
0081.11.00	ADL 25 to 40 gsm of tariff number 56031100	Exempted
0082.11.00	Elasticized side tape of tariff number 54024400	Exempted
0083.11.00	12 to 16 gsm spun bound piyropo nonwoven cover stock 12gsm spun bound PP nonwoven SMS hydrophobic leg cuffs of tariff number 56031100	Exempted
0084.11.00	Polymetric elastic 2 over 3 strands of tariff number 39199010	Exempted
0089.11.00	Any other aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation	Exempted
0090.11.00	Inputs for the manufacture of pesticides upon recommendation by the Cabinet Secretary for the time being responsible for matters relating to agriculture	Exempted
0091.11.00	Specially designed locally assembled motor vehicles for transportation of tourists purchased before clearance through Customs by tour operators upon recommendation by the competent authority responsible for tourism promotion provided the vehicles meet the following conditions as specified in the VAT Act 2013 First Schedule section A no 91	Exempted
0095.11.00	The supply of natural water excluding bottled water by a National Government County Government any political subdivision thereof or a person approved by the Cabinet Secretary for the time being responsible for water development for domestic or for industrial use	Exempted
0096.11.01	Articles of apparel clothing accessories and equipment specially designed for safety or protective purposes for use in registered hospitals and clinics or by county government or local authorities in firefighting	Exempted

0096.11.02	Personal protective equipment including facemasks or use by medical personnel in registered hospitals and clinics or by members of the public in the case of a pandemic or a notifiable infectious disease	Exempted
0099.11.00	Goods imported by passengers arriving from places outside Kenya as specified in the VAT Act 2013 First Schedule section A no 99	Exempted
0100.11.00	Taxable goods for emergency relief purposes for use in specific areas and within a specified period supplied to or imported by the Government or its approved agent a nongovernmental organization or a relief agency authorized by the Cabinet Secretary responsible for disaster management where goods are specified in the VAT Act 2013 First Schedule section A no 100	Exempted
0101.11.00	Alcoholic or nonalcoholic beverages supplied to the Kenya Defense Forces Canteen Organization	Exempted
0103.11.00	Hearing aids excluding parts and accessories of tariff Number 90214000	Exempted
0105.11.00	Locally manufactured motherboards	Exempted
0106.11.00	Inputs for the manufacture of motherboards approved by the Cabinet Secretary responsible for information communication technology	Exempted
0107.11.00	Plant machinery and equipment used in the construction of a plastics recycling plant	Exempted
0108.11.00	The supply of maize corn flour cassava flour wheat or meslin flour and maize flour containing cassava flour by more than ten percent in weight provided that this paragraph	Exempted
0109.11.00	Goods imported or purchased locally for the direct and exclusive use in the construction of houses under an affordable housing scheme approved by the Cabinet Secretary on the recommendation of the Cabinet Secretary responsible for matters relating to housing	Exempted
0110.11.00	Musical instruments and other musical equipment imported or purchased locally for exclusive use by educational institutions upon recommendation by the Cabinet Secretary responsible for Education	Exempted
0111.11.00	Maize corn seeds of tariff no 10051000	Exempted
0112.11.00	Taxable goods excluding motor vehicles imported or purchased for direct and exclusive use in geothermal oil or mining prospecting or exploration by a company granted a prospecting or exploration license in accordance with the Energy Act 2019 production sharing contracts in accordance with the Petroleum Act 2019 or a mining license in accordance with the Mining Act 2016 upon recommendation by the cabinet secretary responsible for matters relating to energy or the cabinet secretary responsible for matters relating to mining as the case may be	Exempted
0113.11.00	Specialized equipment for the development and generation of solar and wind energy including photovoltaic modules direct current charge controllers direct current inverters and deep cycle batteries that use or store solar power upon recommendation to the commissioner by the cabinet secretary responsible for matters relating to energy	Exempted



0114.11.00	Taxable goods supplied to persons that had an agreement or contract with the government prior to 25th April 2020 and the agreement or contract provided for exemption from value added tax provide that this exemption shall apply to the unexpired period of the contract or agreement upon recommendation by the cabinet secretary responsible for matters relating to energy	Exempted
0115.11.00	Medical ventilators and the inputs for the manufacture of medical ventilators upon recommendation by the cabinet secretary responsible for matters relating to health	Exempted
0116.11.00	Physiotherapy accessories treadmills for cardiology therapy and treatment of tariff number 95069100 for use by licensed hospitals upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0117.11.00	Dexpanthenol of tariff number 33049900 used for medical nappy rash treatment by licensed hospitals upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0118.11.00	Medicaments of tariff number 30034100 30034200 30034300 heading 3002 3005 or 3006 consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses	Exempted
0119.11.00	Diagnostic or laboratory reagents of tariff number 38220000 on a backing prepared diagnostic or laboratory reagents whether or not on a backing other than those of heading 3002 or 3006 certified reference materials upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0120.11.00	Electro diagnostic apparatus of tariff numbers 90181100 90181300 90181400 90181900 90182000 90189000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0121.11.00	Other instruments and appliances of tariff number 90184100 used in dental sciences dental drill engines whether or not combined on a single base with other dental equipment upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0122.11.00	Other instruments and appliances including surgical blades of tariff number 90184900 90185000 90189000 used in dental sciences dental drill engines whether or not combined on a single base with other dental equipment upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0123.11.00	Ozone therapy Oxygen therapy aerosol therapy artificial respiration or other therapeutic respiration apparatus upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0124.11.00	Other breathing appliances and gas masks excluding protective masks having neither mechanical parts nor replaceable filters upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0125.11.00	Artificial teeth and dental fittings of tariff number 90212100 90212900 and artificial parts of the body of tariff number 90213100 90213900 90215000 and 90219000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0126.11.00	Apparatus based on the use of x rays whether or not medical surgical or dental of tariff numbers 90221200 90221300 90221400 and 90221900 upon approval by the cabinet secretary responsible for matters relating to health	Exempted

0127.11.00	Apparatus based on the use of alpha beta or gamma radiations whether or not medical surgical or dental of tariff numbers 90222100 90222900 90223000 and 90229000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0128.11.00	Discs tapes solid state nonvolatile storage devices smart cards and other media for the recording of sound or of other phenomena whether or not recorded of tariff number 85238010 including matrices and masters for the production of discs but excluding products of chapter 37 software upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0129.11.00	Weighing machines excluding balances of a sensitivity of 5 cg or better of tariff number 84233100 including weight operated counting or checking machines weighing machine weights of all kinds upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0130.11.00	Foetal Doppler Pocket Wgd002 Pc and pulse oximeter finger held Gima band Pc of tariff number 90181900 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0131.11.00	Sterilizer Dry Heat Wgd001Grx05A Pc autoclave steam tables tops of tariff number 84192000 upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0132.11.00	Needle holders and urine bags of tariff heading 3926	Exempted
0133.11.00	Tourniquets of tariff number 39269099 for use by licensed hospitals upon approval by the cabinet secretary responsible for matters relating to health	Exempted
0134.11.00	Taxable suppliers including fish feeding and handling water operations cold storage fish cages ponds construction and maintenance and fish processing and handling imported or purchased for direct and exclusive use on the recommendation of the relevant state department	Exempted
0135.11.00	Pre-fabricated biogas digesters	Exempted
0136.11.00	Biogas	Exempted
0137.11.00	Sustainable fuel briquettes and pellets for household and commercial use	Exempted
0138.11.00	The supply of denatured ethanol of tariff number 22072000	Exempted
0139.11.00	Tractors other than road tractors for semitrailers	Exempted
0140.11.00	Plant and machinery of chapter 84v and 85 imported by manufactures of pharmaceutical products or investors in the manufacture of pharmaceutical products upon the recommendation of the Cabinet Secretary responsible for matters relating to health	Exempted
0141.11.00	Medical oxygen supplied to registered hospitals	Exempted

0142.11.00	Urine bags, adult diapers, artificial breasts, colostomy or ileostomy bags for medical use.	Exempted
0143.11.00	Inputs and raw materials used in the manufacturer of passenger motor vehicle	Exempted
0144.11.00	Locally manufactured passenger motor vehicles Provided that in this paragraph locally manufactured passenger motor vehicle shall mean a motor vehicle for the transportation of passengers which is manufactured in Kenya and whose total value comprises at least thirty per cent of parts designed and manufactured in Kenya by an original equipment manufacturer operating in Kenya	Exempted
0145.11.00	Taxable goods inputs and raw materials imported or locally purchased by company which goods are specified in the VAT Act 2013 First Schedule section A no 145	Exempted
0146.11.00	Such capital goods the exemption of which the Cabinet Secretary may determine to promote investment in the manufacturing sector provided that the value of such investment is less than two billion shillings	Exempted
0001.13.01	Petroleum oils and oils obtained from bituminous minerals crude	Taxable
0001.13.02	Motor spirit gasoline regular	Taxable
0001.13.03	Motor spirit gasoline premium	Taxable
0001.13.04	Aviation spirit	Taxable
0001.13.05	Spirit type jet fuel	Taxable
0001.13.06	Special boiling point spirit and white spirit	Taxable
0001.13.07	Other light oils and preparations	Taxable
0001.13.08	Partly refined including topped crudes	Taxable
0001.13.09	Kerosene type jet fuel	Taxable
0001.13.10	Illuminating kerosene IK	Taxable
0001.13.11	Other medium petroleum oils and preparations	Taxable
0001.13.12	gas oil automotive light amber for high speed engines	Taxable
0001.13.13	Other gas oils	Taxable
0001.13.14	Natural gas in gaseous state	Taxable
0001.13.15	Other natural gas in gaseous state	Taxable
0001.13.52	The liquefied petroleum gas including propane is classified under section 5 of the VAT Act subsection ab	Taxable
0001.21.01	the operation of current deposit or savings accounts including the provision of account statements	Exempted

0001.21.02	the issue transfer receipt or any other dealing with money including money transfer services and accepting over the counter payments of household bills but excluding the services of carriage of cash restocking of cash machines sorting or counting of money	Exempted
0001.21.03	issuing of credit and debit cards	Exempted
0001.21.04	automated teller machine transactions excluding the supply of automated teller machines and the software to run it	Exempted
0001.21.05	telegraphic money transfer services	Exempted
0001.21.06	foreign exchange transactions including the supply of foreign drafts and international money orders	Exempted
0001.21.07	cheque handling processing clearing and settlement including special clearance or cancellation of cheques	Exempted
0001.21.08	the making of any advances or the granting of any credit	Exempted
0001.21.09	issuance of securities for money including bills of exchange promissory notes money and postal orders	Exempted
0001.21.10	the provision of guarantees letters of credit and acceptance and other forms of documentary credit	Exempted
0001.21.11	the issue transfer receipt or any other dealing with bonds Sukuk debentures treasury bills shares and stocks and other forms of security or secondary security Act No 15 of 2017 s9	Exempted
0001.21.12	the assignment of a debt for consideration	Exempted
0001.21.13	the provision of the above financial services on behalf of another on a commission basis	Exempted
0001.21.14	any services set out in items a to that are structured in conformity with Islamic finance Act No 15 of 2017 s9	Exempted
0002.21.01	management and related insurance consultancy services	Exempted
0002.21.02	actuarial services	Exempted
0002.21.03	services of insurance assessors and loss adjusters	Exempted
0003.21.01	education services provided by a preprimary primary or secondary school	Exempted
0003.21.02	education services provided by a technical college or university	Exempted
0003.21.03	education services provided by an institution established for the promotion of adult education vocational training or technical education but shall not apply in respect of business or user training and other consultancy services designed to improve work practices and efficiency of an organization	Exempted
0004.21.00	Medical veterinary dental Ambulance and nursing services	Exempted
0005.21.00	Agricultural animal husbandry and horticultural services	Exempted
0006.21.00	Burial and cremation services	Exempted

0007.21.00	Transportation of passengers by any means of conveyance excluding international air transport or where the means of conveyance is hired or chartered	Exempted
0008.21.00	Supply by way of sale renting leasing hiring letting of land or residential premises residential premises means land or a building occupied or capable of being occupied as a residence	Exempted
0009.21.00	Community social and welfare services provided by National Government County Government or any political subdivision thereof	Exempted
0010.21.00	Tea and coffee brokerage services	Exempted
0011.21.01	services rendered by educational political religious welfare and other philanthropic associations to their members or	Exempted
0011.21.02	social welfare services provided by charitable organizations registered or which are exempted from registration by the Registrar of Societies under section 10 of the Societies Act Cap108 or by the NGO Coordination Board under section 10 of the NGO Coordination Act Cap134 and whose income is exempt from tax under paragraph 10 of the 1st Schedule to the Income Tax Act Cap 470	Exempted
0012.21.01	stage plays and performances which are conducted by educational institutions approved by the Cabinet Secretary for the time being responsible for education as part of learning	Exempted
0012.21.02	sports games or cultural performances conducted under the auspices of the Ministry for the time being responsible for culture and social services	Exempted
0013.21.01	Accommodation and restaurant services provided within establishments operated by an educational training institutions approved by the Cabinet Secretary for the time being responsible for education for the use of the staff and students by that institution or	Exempted
0013.21.02	Accommodation and restaurant services provided within establishments operated by a medical institution approved by the Cabinet Secretary for the time being responsible for health for the use by the staff and patients of such institutions or	Exempted
0013.21.03	Accommodation and restaurant services provided within canteens and cafeterias operated by an employer for the benefit of his employees	Exempted
0014.21.00	Conference services conducted for educational institutions as part of learning where such institutions are approved by the Ministry for the time being responsible for Education	Exempted
0015.21.00	Car park services provided by National Government County Government any political subdivision therefore by an employer to his employees on the premises of the employer	Exempted
0016.21.00	The supply of airtime by any person other than by a provider of cellular mobile telephone services or wireless telephone services	Exempted
0017.21.00	Betting gaming and lotteries services	Exempted

0018.21.00	Hiring leasing and chartering of aircrafts	Exempted
0020.21.00	Taxable services for direct and exclusive use in the implementation of official aid funded projects upon approval by the Cabinet Secretary to the National Treasury	Exempted
0021.21.00	Services imported or procured locally for use by the local film producers or local film agents upon recommendation by the Kenya Film Commission subject to approval by the Cabinet Secretary for the National Treasury	Exempted
0023.21.00	Supply of sewerage services by the national government a county government any political subdivision thereof or a person approved by the Cabinet Secretary for the time being responsible for water development	Exempted
0024.21.00	Entry fees into the national parks and national reserves	Exempted
0025.21.00	The services of tour operators excluding in house supplies	Exempted
0026.21.00	Taxable services for direct and exclusive use for the construction of tourism facilities recreational parks of fifty acres or more convention and conference facilities upon the recommendation by the Cabinet Secretary responsible formatters relating to recreational parks	Exempted
0027.21.00	Taxable services for direct and exclusive use for the construction of specialized hospitals with accommodation facilities upon recommendation by the Cabinet Secretary responsible for health who shall issue guidelines for the criteria to determine the eligibility for the exemption	Exempted
0029.21.00	Postal services provide through the supply of postage stamps including rental post boxes or mail bags and subsidiary services thereto	Exempted
0033.21.00	The transfer of assets and other transactions related to the transfer of assets into real estate investment trusts and asset backed securities	Exempted
0001.12.00	The exportation of goods	Zero Rated
0002.32.00	The supply of goods or taxable services to an export processing zone business as specified in the Export Processing Zones Act Cap 517 as being eligible for duty and tax free importation	Zero Rated
0003.12.00	Ship stores supplied to international sea or air carriers on international voyage or flight	Zero Rated
0004.12.00	The supply of coffee and tea for export to coffee or tea auction centers	Zero Rated
0005.12.00	Transportation of passengers by air carriers on international flight	Zero Rated

0006.22.00	The supply of taxable services to international sea or air carriers on international voyage or flight	Zero Rated
0009.12.00	Goods purchased from duty free shops by passengers departing to places outside Kenya	Zero Rated
0010.22.00	Supply of taxable services in respect of goods in transit	Zero Rated
0011.12.00	Inputs or raw materials either produced locally or imported supplied to pharmaceutical manufacturers in Kenya for manufacturing medicaments as approved from time to time by the Cabinet Secretary in consultation with the Cabinet Secretary responsible for matters relating to health	Zero Rated
0012.32.00	The supply of goods or taxable services to a special economic zone enterprise	Zero Rated
0013.12.02	The supply of ordinary bread	Zero Rated
0015.12.00	Milk and cream not concentrated nor containing added sugar or other sweetening matter of tariff numbers as listed on the second schedule of the VAT Act 2013	Zero Rated
0016.12.00	All inputs and raw materials whether produced locally or imported supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary for the time being responsible for agriculture	Zero Rated
0019.12.00	Agricultural pest control products	Zero Rated
0020.22.00	The transportation of goods originating from Kenya to a place outside Kenya	Zero Rated
0021.22.00	Transportation of sugarcane from farms to milling factories	Zero Rated
0022.12.00	The supply of maize corn flour cassava flour wheat or meslin flour and maize flour containing cassava flour by more than ten percent in weight	Zero Rated
0023.22.00	The exportation of taxable services in respect of business process outsourcing	Zero Rated
0024.12.00	The Fertilizers of chapter 21	Zero Rated
0025.12.00	Inputs of raw materials locally purchased or imported by manufacturers of fertilizer as approved from time to time by the Cabinet Secretary responsible for Agriculture	Zero Rated

0001.12.01	Supply to Commonwealth and other Governments Goods consigned to officers or men on board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such vessel	Zero Rated
0001.12.02	Supply to Commonwealth and other Governments Goods for the use of any of the Armed Forces of any allied power	Zero Rated
0002.12.01	Supply to diplomat or First arrivals persons Household and personal effects of any kind imported by entitled personnel or their dependents including one motor vehicle imported or supplied to them prior to clearance through customs within ninety days of their first arrival in Kenya or such longer period not exceeding three hundred and sixty days from the date of his arrival as may be approved by the Commissioner of Customs in specific cases where the entitled personnel have not been granted zero rating status in any other section of this Schedule	Zero Rated
0002.12.02	Supply to diplomat or First arrivals persons One motor vehicle which the ministry responsible for foreign affairs is satisfied as having been supplied or imported as a replacement for a motor vehicle originally imported or supplied under paragraph 1 which has been written off due to accident fire or theft Provided that tax shall be payable at the appropriate rate if the written off motor vehicle is disposed of locally	Zero Rated
0002.32.03	Supply to diplomat or First arrivals persons Taxable supplies for the official use of the United Nations or its specialized agencies or any Commonwealth High Commission or of any foreign embassy consulate or diplomatic mission in Kenya	Zero Rated
0002.32.04	Supply to diplomat or First arrivals persons Taxable supplies for the use of a high official of the United Nations or its specialized agencies or a member of the diplomatic staff of any Commonwealth or foreign country where specific provision for such zero rating status is made by the Cabinet Secretary responsible for foreign affairs	Zero Rated
0002.12.05	Supply to diplomat or First arrivals persons Taxable supplies Goods for the United Nations or any of its specialized agencies for the support of a project in Kenya	Zero Rated
0003.12.01	Supply to donor agencies with bilateral or multilateral agreements Household and personal effects of any kind imported by entitled personnel or their dependents including one motor vehicle imported or supplied to them prior to clearance through customs within ninety days of their first arrival in Kenya or such longer period not exceeding three hundred and sixty days from the date of his arrival as may be approved by the Commissioner of Customs in specific cases where the entitled personnel have not been granted zero rating status in any other section of this Schedule	Zero Rated
0003.12.02	Supply to donor agencies with bilateral or multilateral agreements One motor vehicle which the Commissioner is satisfied is supplied or is imported as a replacement of another motor vehicle originally supplied or imported under paragraph 1 and which has been written off due to accident fire or theft	Zero Rated
0004.32.00	Supply to international and regional organizations Goods services and equipment imported by or supplied to donor agencies international and regional organizations with Diplomatic accreditation or bilateral or multilateral agreements with Kenya for their official use	Zero Rated



0005.32.00	Supply to the War Graves Commission Taxable supplies including official vehicles for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission but excluding office supplies and equipment and the property of the Commission's staff	Zero Rated
0008.32.00	Supply to National Red Cross Society and St John Ambulance Taxable goods and services supplied or imported for official use in the provision of relief service	Zero Rated