

**Voluntary Report** – Voluntary - Public Distribution

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**Report Name:** New Certificate of Origin Requirement for Exports to Kenya

**Country:** Kenya

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**Report Category:** Agriculture in the News, Policy and Program Announcements, FAIRS Subject Report

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**Report Highlights:**

Kenya introduced a new import documentation requirement mandating that all imported goods be accompanied by a certificate of origin (COO). The measure, enacted through Section 44A of the Tax Procedures Act as amended by the Finance Act 2025, took effect on July 1, 2025. A three-month transition period ended September 30, 2025, and full enforcement will begin October 1, 2025. Under the new framework, every consignment entering Kenya must include a valid certificate of origin issued by a competent authority in the exporting country. The Kenya Revenue Authority (KRA) indicated that failure to comply will constitute a customs offense subject to penalties and possible seizure of goods.

Kenya introduced a new import documentation requirement mandating that all imported goods be accompanied by a certificate of origin, effective September 30, 2025. The Kenyan government justified the reform as a means of strengthening tariff compliance and curbing import under-valuation. However, in practice, the measure establishes a new non-tariff barrier to the Kenyan market, potentially disrupting trade and driving up costs. By extending the COO obligation to all imports, regardless of origin or preferential status, the requirement introduces additional documentation and compliance steps for traders. This policy measure is expected to block some US exports from the Kenyan market. This information brief explains the legal basis of the new regulation, its scope and exemptions, and its practical impact on U.S. exporters.

### **Overview of the New Policy Requirement**

The Kenya Finance Act 2025 amended Section 44A of the Tax Procedures Act (Cap. 469B) to make the certificate of origin mandatory for all imported goods. The Kenya Revenue Authority formally announced that, beginning July 1, 2025, all consignments entering the country must be accompanied by a COO issued by a competent authority recognized in the country of export. Following the transition window that ended on September 30, 2025, full enforcement commenced on October 1, 2025.

Previously, Kenya's import procedures did not require every shipment to include a certificate of origin. The certificate was typically used only when importers sought preferential tariff treatment under regional or bilateral trade agreements such as the Common Market for Eastern and Southern Africa (COMESA). For most ordinary imports, clearance relied on standard documentation—such as the import declaration form, commercial invoices, bills of lading or airway bills, certificates of conformity, and any relevant permits or licenses. In effect, COOs were optional, serving only as supporting documents in cases where traders wished to benefit from reduced duty rates available under specific trade agreements.

The 2025 amendment fundamentally alters this framework by expanding the COO requirement to cover all imports, regardless of origin or tariff preference. The change transforms the COO from a selective instrument used to access preferential tariffs into a universal prerequisite for customs clearance. This shift represents a major procedural change for traders and introduces additional administrative steps that will affect the cost and speed of cross-border trade.

Under KRA's directive, a "competent authority" refers to a government agency or officially designated body in the exporting country that is authorized to issue certificates of origin. To be valid for Kenyan import clearance, a COO must clearly state the following:

- Name and address of the exporter
- Name and address of the importer
- Port of origin
- Accurate description of the goods
- Quantity of the goods
- Country of origin
- Country of destination

For U.S. businesses, it is important to note that the U.S. government does not issue certificates of origin for products destined for Kenya. Some sub-national governments, private firms, or chambers of commerce in the United States may offer a suitable certificate.

### **Implementation and Exemptions**

The new mandate has been in effect since July 1, 2025, but importers were given until September 30, 2025, to prepare. During this window and in limited cases after, Kenyan Customs will accept substitute origin documents if a formal COO is not yet available. Specifically, KRA may provisionally clear goods on presentation of one of the following: an exporter's origin declaration with origin details; an official export permit or license from the exporting country; a customs export declaration form; or a valid pre-export verification of conformity (PVoC) certificate issued by a Kenya Bureau of Standards agent. These alternatives are strictly for initial entry and will be subject to verification by customs.

To align with the requirement under the East African Community Customs Management Act (EACCMA 2004), KRA gave provisional allowances that the law explicitly exempts from the COO requirement. Exempt categories include goods imported by privileged persons or organizations, used goods and secondhand vehicles, personal baggage and personal effects, mailbags and postal parcels, and human remains. Also exempt are commercial samples of negligible value, temporary imports, and certain small parcels such as prescribed medicines or individual packages below specified weight/value thresholds.

### **Implications for U.S. Exporters**

The new COO mandate creates a new non-tariff barrier and introduces additional steps and potential costs in the export process. Operationally, the requirement is expected to slow processing times at Kenyan ports and will undoubtedly block some exports. Industry observers note that any new mandatory document adds paperwork and review time increases clearance delays.

The compliance risk for exporters under Kenya's new certificate of origin mandate is substantial. Shipments arriving without a valid COO are now subject to strict enforcement. To mitigate these risks, U.S. exporters should carefully review all documentation to ensure information is consistent across commercial invoices, packing lists, bills of lading among other documents. It is critical that US exporters work with their Kenyan counterparts to mitigate risk during the import process.

**Attachments:**

No Attachments.