

# **IMPORTING A CAR**

East Africa countries and even to the majority of developing nations have been known to be great consumers of Used Cars mainly from Japan. Any importer indulging in such trade must be aware of regulations and procedures that guides the importation of used car in his/her country. Due to this effect we have decided to briefly explain the procedures that guide the importation of used cars in ISCOS members' states, that is; **Kenya, Tanzania, Uganda and Zambia.**

## **1.0: IMPORT REGULATIONS AND PROCEDURES FOR USED CARS IN KENYA**

### **1.0.1: Ports of Delivery in Kenya**

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Kenya uses the sea Port of Mombasa as the main port of importation.

### **1.0.2: Car Import Regulations in Kenya**

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As an importer you need to know the rules and regulations that guides the importation of a car in Kenya. The following are some of the key pointers you should take note of;

#### **1.03: Age Restriction**

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In Kenya, a used car must be registered for no longer than 8 years to qualify for importation. Additionally, the gap between the year of manufacture and the year of registration should be 1 year or less. Otherwise, the car cannot be imported into Kenya.

#### **1.04: Car Import Taxation and Charges in Kenya**

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The Importation rules and regulation in Kenya imposes the following import tax rates:

- Import Duty: Around 25% dutiable value
- Excise Duty: Around 20% of the sum of import duty and customs value
- Value Added Tax: 16% of the sum of import duty, customs value and excise duty
- Import Declaration Fee (IDF): Minimum of Ksh 5,000 or approximately 2.25% CIF, depending on which is higher

#### **1.05: Car Inspection in Kenya**

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The inspection of all import used cars in Kenya is conducted to rate the overall road condition of the car. If the vehicle fails, it will not be cleared by the customs. Basically, there are 2 types of vehicle inspection used in Kenya, and they are as follows:

- Japan Export Vehicle Inspection Center, also known as JEVIC

- Quality Inspection Services Japan, also known as QISJ

### **1.0.6: Other Requirements**

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- Original copy of Bill of Lading (BL)
- Original copy passport/ National Identification card
- Original copy of commercial invoice
- Certificate for pre-inspection
- Kenya Revenue Authority (KRA) pin card
- Vehicle logbook (authentic copy): Other logbooks and certificates are not accepted. In case the content in the logbook is written in a foreign language, a consulate or a high commission in Kenya will translate the content into the English language.

## **1.2: IMPORT REGULATIONS AND PROCEDURES FOR USED CARS IN TANZANIA**

### **1.2.1: Ports of Delivery for Tanzania**

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If you are a car importer based in Tanzania the main port of importation is the Port of **Dar es Salaam**.

### **1.2.2: Car Import Regulations in Tanzania**

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Just like other countries, Tanzania follows a set of rules and regulations when it comes to Importing used cars from Japan. Any importer intending to import used cars in Tanzania is advised to strictly adhere to the regulations set by the country. Otherwise, you might encounter importation problems that can be costly and time-consuming.

Below is a brief guideline of what you need to know as an importer of a used car in Tanzania.

### **1.2.3: Age Restriction**

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In Tanzania, there is no age restriction on imported used cars. However, second-hand vehicles that are 8 years or over are subjected to an additional excise tax. The age of the vehicle is counted from the date of manufacture. Data on the tax charged to vehicles is written below.

#### **1.2.4: Car Import Taxation and Charges;- Tanzania**

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All import used cars in Tanzania are subject car import fees that are dependent on factors like age and engine capacity. Below is a complete guide on the car import taxation rules in Tanzania:

##### **Engine Capacity: Up to 2000 cc**

- Value Added Tax (VAT): 20%
- Import Duty: 25%
- Cumulatively, 50% of the vehicle's dutiable value

##### **Engine Capacity: Above 2000 cc**

- Value Added Tax (VAT): 20%
- Import Duty: 25%
- Excise Duty: 10%
- Cumulatively, 60% of the vehicle's dutiable value

##### **Vehicles 8 Years or Over:**

- Non-Utility Vehicles: 25%
- Utility Vehicles: 5%

##### **Notes:**

Taxation rules on vehicles 8 years old and above apply to trucks and light cars, but not to machineries such as earth-moving equipment like bulldozers, grader and agricultural equipment.

Excise Duty is dependent on the vehicle's cylinder capacity and is charged as follows:

- Cylinder capacity up to 1000 cc: 0%
- Cylinder capacity over 1000 cc but under 2000 cc: 5%
- Cylinder capacity over 2000 cc: 10%

#### **1.2.5: Car Inspection in Tanzania**

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Before importation to Tanzania, all vehicles must undergo and pass JAAI (Japan Auto Appraisal Institute) inspection in Japan. JAAI inspects a vehicle for road-worthiness

### 1.2.6: Other Requirements

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- Shipping documents
- JAAI certificate

## 1.3: IMPORT REGULATIONS AND PROCEDURES FOR USED CARS IN UGANDA

### 1.3.1: Ports of Delivery for **Uganda**

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Uganda being a landlocked country, she uses her neighboring countries ports for her importation. These include;

- Dar Es Salaam (Tanzania)
- Mombasa (Kenya)

### 1.3.2: Car Import Regulations in **Uganda**

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Just like other countries, Uganda also implements a specific set of car import rules and regulations. Also, being a land-linked country, an importer must proactively learn how to pick up an imported vehicle in either Mombasa or Dar Es Salaam.

Below are some of the important guidelines you need to follow as you import used cars in Uganda:

### 1.3.3: Age Restriction

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In Uganda, there is no age restriction on the import of used vehicles.

### 1.3.4: Car Import Taxation and Charges in **Uganda**

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The custom duty value of imported cars in Uganda is calculated using the General Agreement on Trade and Tariffs (G.A.T.T) valuation method. As a guide, information on the taxation or tariff on importing used vehicles in Uganda is as follows:

- **Import Duty:** 15% of dutiable value
- **VAT:** 17% of VAT value
- **Import Commission:** 2% of Dutiable Value
- **Withholding Tax:** 4% of Dutiable Value

- **Excise Duty:** 10% in selected areas

**Note:** *Duty remission is implied on some commercial vehicles.*

### **1.3.5: Car Inspection in Uganda**

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Right-hand drive and left-hand drive vehicles can be imported in Uganda.

The Uganda National Bureau of Standards (UNBS) has appointed JEVIC to conduct a compulsory inspection "Road Worthiness Inspection (RWI)" for used cars before importation. Vehicles that do not pass the test cannot be imported to Uganda.

### **1.3.6: Other Requirements**

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- Original Bills of Lading (2)
- Work permit (Copy only)
- Immigration permit (Original copy)
- Certificate of change of residence
- "Attestation reservation de cale"
- Consignee's passport (Original copy)
- Invoice for the vehicle
- Original logbook of the vehicle
- Original export documents from the country of origin
- English copy of the car inventory in triplicate (Valued, signed and dated by the customer)
- Electrically-powered items must include serial numbers
- Tax identification number: Issued by the consignee's local employer in Uganda

**Note:** *Before obtaining clearance from the Tanzania Customs Regulations, the imported vehicle must be registered with the Tanzania Revenue Authority.*

## **1.4: IMPORT REGULATIONS AND PROCEDURES FOR USED CARS - ZAMBIA**

### **1.4.1: Car Import Regulations in Zambia**

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- ❖ Like other countries, Zambia has a set of car import rules and regulations that you need to follow. Importers of used cars in Zambia should be abreast with car import regulations so as to avoid legal issues that may delay shipment.
- ❖ Below are some of the important rules and regulations on importing used cars in Zambia via the South African, Tanzanian and Kenyan ports:

### **1.4.2: Age Restriction**

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There is no age limit on the vehicles imported in Zambia. You can even import vintage cars as long as it passes the inspection procedures in the country.

### **1.4.3: Car Import Taxation and Charges in Zambia**

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1. Cylinder Capacity 0-1500:
  - ❖ Surtax Rate- 50,000
  - ❖ VAT- 17.50%
  - ❖ Excise Duty- 20%
  - ❖ Customs Duty- 25%
2. Cylinder Capacity 1500-2000:
  - ❖ Surtax Rate- 100,000
  - ❖ VAT- 17.50%
  - ❖ Excise Duty- 30%
  - ❖ Customs Duty- 25%
3. Cylinder Capacity 2000-3000:
  - ❖ Surtax Rate- 150,000
  - ❖ VAT- 17.50%
  - ❖ Excise Duty- 30%
  - ❖ Customs Duty- 25%
4. Cylinder Capacity 3000 and above:
  - ❖ Surtax Rate- 200,000
  - ❖ VAT- 17.50%
  - ❖ Excise Duty- 30%
  - ❖ Customs Duty- 25%
5. Pickup trucks
  - ❖ Surtax Rate- 200,000
  - ❖ VAT- 17.50%

- ❖ Excise Duty- 30%
- ❖ Customs Duty- 15%
- 6. Trucks in general
  - ❖ Surtax Rate- 200,000
  - ❖ VAT- 17.50%
  - ❖ Excise Duty- 0%
  - ❖ Customs Duty- 15%
- 7. Buses/Coach
  - ❖ Surtax Rate- 200,000
  - ❖ VAT- 17.50%
  - ❖ Excise Duty- 16-25%
  - ❖ Customs Duty- 15%

**NOTE:** Car importers need to pay the Carbon Emission Surtax annually. The surtax, as provided above, will range from 50,000 Kwacha to 200,000 Kwacha per year, depending on the engine size. ([Link for Specific motor vehicle duties](#))

#### **1.4.4: Car Inspection in Zambia**

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All used vehicles imported from Japan to Zambia must undergo a "Road Worthiness Inspection" performed by JEVIC. JEVIC (Japan Export Vehicle Inspection Center) is a strict vehicle safety inspection test.

#### **The vehicular test inspects the vehicle for the following areas:**

- ❖ Safe tires
- ❖ Good working brakes
- ❖ Constant velocity joints in good condition
- ❖ Genuine mileage
- ❖ No damaged chassis
- ❖ No major rust
- ❖ All lights must work efficiently

**JEVIC** ensures that the vehicle is safe to drive on the harsh terrain of Africa. This inspection is mandatory in Zambia.

In addition, only left-hand drive vehicles are allowed to be imported in Zambia, except for utility vehicles like ambulance and fire engine.

#### **1.4.5: Other Requirements**

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- ❖ Invoice/proof of purchase for the vehicle
- ❖ Bill of Lading (Original Copy)
- ❖ Freight statement
- ❖ Documents that are related to the acquisition, purchase, shipment or importation of the used vehicle
- ❖ Certificate of Title and Registration (Original Copy)
- ❖ Driver's License
- ❖ International Insurance Policy
- ❖ Non-Sale Certificate
- ❖ Valuation Certificate
- ❖ Letter of Transfer