In both assessments a processing fee of K20,000 will be required to be paid.

When two persons are travelling together as a family (husband and wife including children) each one of them is allowed K300, 000 rebate. The total rebate for a family is, therefore, deducted from the total value of the goods.

Does personal rebate apply on gifts or goods carried on behalf of other persons or organisations

Gifts given or imported by individuals or organisations are, by law, dutiable. When one imports or receives a gift, one must ensure that he/she provides for payment of duty.

Please, note that personal rebate applies only on accompanied goods.

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Personal Rebate



ALL YOU NEED TO KNOW ABOUT PERSONAL REBATE

What is a personal rebate?

REBATE is a personal allowance that is granted to a returning resident who is importing goods into the country for personal use only.

This is a personal travellers' allowance that is granted to a returning resident who is importing goods into the country for personal use only. The personal rebate is currently at K300, 000.

Who is entitled to a personal rebate?

A returning resident is allowed a personal rebate; If he/she has been out of the country for more than 24 hours and the goods imported are for personal use only.

Upon calculation, if it is found that after the personal rebate is granted and the remaining value of the goods is less than K10, 000.00 the importer would be required to pay only 30% of the value of the remainder.

For instance, if one's goods value is K307, 500, the taxable value will be calculated as follows:

- **Total value** **K307, 500**
- **Rebate** **K300, 000**
- **Difference** **K7, 500**





In this case, the importer would only be required to pay 30% of K7, 500 which is K2, 250.

If after the rebate is given the value of the goods is greater than K10, 000.00, the returning resident would be required to pay duty as specified in the Customs & Excise Tariff Order.

If goods were worth K314, 450, taxes due would be calculated as follows:

- **Total value** **K314, 450**
- **Rebate** **K300, 000**
- **Difference** **K14, 450**

The returning resident would be required to pay normal rates of duty (on the difference- K14, 450) as specified in the Customs & Excise Tariff Order based on the value of the remainder.