



REPUBLIC OF KENYA
MINISTRY OF HEALTH

PRICING OF HEALTH PRODUCTS & TECHNOLOGIES (HPT)

REPORT ON TAXATION OF HPT

APRIL 2021

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List of Acronyms

API	Active Pharmaceutical Ingredients
CIF	Cost of Insurance and Freight
EAC	East African Community
FOB	Freight on Board
GOK	Government of Kenya
GPR	Governance and Price Regulation sub-committee
HAI	Health Action International
HPT	Health Products and Technologies
HTA	Health Technology Assessment
IDF	Import Declaration Fee
JICA	Japan International Cooperation Agency
KEBS	Kenya Bureau of Standards
KEMSA	Kenya Medical Supplies Authority
KMA	Kenya Maritime Authority
KNRA	Kenya Nuclear Regulatory Authority
MAPAC	Medicines Affordability & Pricing Advisory Committee
MEDS	Mission for Essential Drugs and Supplies
MOH	Ministry of Health
NHIF	National Health Insurance Fund
PFM	Public Finance Management
PNI	Price Negotiations and Incentives sub-committee
PPB	Pharmacy and Poisons Board
PPRA	Public Procurement Regulatory Authority
RDL	Railway Development Levy
UHC	Universal Health Coverage
VAT	Value Added Tax
WHO	World Health Organization

Executive Summary

Health Products and Technologies (HPT) are critical inputs in healthcare delivery and their costs are estimated to account for up to 40% of the cost of healthcare. Market prices of HPT are the highest in Kenya compared to other countries in the EAC region. The key factors that drive the high prices include: imposed taxation (taxes, levies & fees) and high mark-ups for increased profits within the supply chain. Taxes for some HPT cumulatively add up to 41% (16% VAT and 25% import duty) immensely contributing to the high market prices.

Accordingly, high prices of HPT lower access to medicines and other health products and are a threat for the successful achievement of UHC. For Kenya to implement and sustain UHC, access to and availability of quality and affordable HPT is imperative. Because tax is a key contributor to the cost of HPTs, there is need to review, assess and make recommendations on the way forward in support of UHC attainment.

In light of the foregoing, the Medicines Affordability and Pricing Advisory Committee (MAPAC) was established by the MOH with representatives from the Attorney General's Office, State Department for Trade, Competition Authority, MOH, PPB, KEMSA, MEDS, NHIF, PPRA and JICA (financing partner). The committee's mandate was to: review and assess the tax framework on HPT; make recommendations on ways to reduce the cost of HPTs to drive affordability; and compile a HPTs Taxation Report to provide context on taxation of HPT and guidance in the implementation of approved recommendations by the respective Ministries. The committee was formally inaugurated in late 2020 by the Principal Secretary, MOH and an operating mechanism was developed. Two sub-committees were established along the thematic areas of: Governance and Price Regulation (GPR) and Price Negotiations and Incentives (PNI). Each sub-committee has specific terms of reference and key milestones, a designated chair and is guided by work plans including activities and responsibility, Gantt charts and required resources. The sub-committees meet at least once weekly to progress their deliverables and report-out to the full committee as needed.

In conclusion, the MOH recommends zero rating of all HPT as a way of mitigating the high prices and consolidation and rationalization of all levies and fees by the GOK and the regulatory agencies, among other interventions. The interventions identified in this report are both urgent and ambitious and to facilitate their implementation, an enabling environment, rapid decision making, collective effort and sufficient resources are required. The committee is committed to working collaboratively with the respective Ministries in the implementation of the proposed tax reforms on HPTs and other price reduction initiatives in an effort to achieve affordable healthcare delivery in Kenya.

1. Introduction

1.1 Operating Context: Problem Statement

Based on the submissions received from multiple stakeholders in the HPT supply chain, it is evident that some HPT including pharmaceuticals are subjected to taxation, levies and fees, which include: VAT, RDL, IDF, import duty and fees imposed by regulatory agencies. Taxes on some HPT cumulatively add up to 41%, which directly add to the cost of HPT. It is also confirmed that taxation introduced early and along the supply chain are eventually passed on to the patient/consumer in the price of the product and therefore pose the risk of compromising or reducing access to essential HPT and health services and deterring achievement of UHC. In light of the foregoing, there is justification and need for review of the taxation regime (taxes, levies and fees) on HPT as one approach for containing the run-away costs of healthcare in Kenya.

MAPAC is also focusing on these critical areas that have a direct impact on the pricing of HPT to augment the proposed taxation changes: pricing regulations, preferential procurement of HPT (local manufacturing incentives and coordination mechanism); pooled procurement; parallel importation; adoption of TRIPS policy flexibilities; generic prescribing and dispensing of medicines; supply chain governance and management efficiencies; and HTA in HPT pricing.

1.2 Situational Analysis

In late 2020, the MOH through MAPAC embarked on a mission to understand the taxation framework for HPTs in the country. This was necessitated by reports from stakeholders that some critical life-saving HPT were subjected to taxation. As earlier stated, taxation raises the prices of HPT, thereby affecting access. A WHO-HAI survey in Kenya carried out in July 2009 demonstrated that introduction of 2% IDF on the CIF had a direct carry-on effect on the price of HPT in the supply chain thereby loading the same percentage cost to the patient.

The MOH is cognizant of the fact that abolishing taxes on HPT is not the only single action of bringing the cost of healthcare down in Kenya as alluded to in section 1.1. That notwithstanding, the MOH would wish to promote that this is upheld in accordance with the Pharmaceutical Tariff Elimination Agreement determined during the Uruguay Round Trade Meeting in 1995, which proposed removal of taxation on HPT as determined in the member countries.

Cross-border trade, investment and tax related policies are intricately linked, and tax is a critical consideration influencing the attractiveness of a country for local economic growth and foreign investment. Taxation, tax relief and other fiscal incentives are key policy tools with potential to increase imports and exports and encourage local and foreign investment. Investors, once established, add to the economic activity and the tax base of host countries and make direct and indirect fiscal contributions¹. Taxes and tariffs have the potential to present trade barriers, thereby hindering access to commodities and fair market competition. Additionally, the tax burden on HPT has a significant effect by disproportionately and directly affecting patients, resulting in reduced affordability of essential health products and services.

In view of the above, the Ministry is seeking favourable consideration of the recommendations made in section 5 and fast tracking implementation of the taxation reforms and other interventions on prices of HPT to support realization of UHC through improved access to affordable HPT, which account for at least 40% of the cost of healthcare.

2. Methodology

In an effort to gather the requisite information, the MOH invited submissions from stakeholders involved in international trade of HPT in the country. The list of stakeholders who participated in this exercise is presented in Annex 1, while the form for the submission of information is provided in Annex 2 & the compiled submissions on Annex 3, respectively. Further, a validation meeting with the stakeholders on the submissions and recommendations made was held.

3. Findings

A consolidation and assessment of the submissions from the stakeholders revealed that HPT were subjected to various taxes, levies and fee for service by various GOK institutions. These include:

- Value Added Tax at a rate of 16% CIF;
- Railway Development Levy at a rate of 2% CIF;
- Import Declaration Fee at a rate of 3.5% CIF;
- General import duty at a rate of 25% CIF for some HPT;
- Pre-Export Verification of Conformity for all HPT except Pharmaceuticals at a rate of 0.75% FOB or a minimum of USD \$265 per consignment;
- Import permit service fee by PPB at a rate of 0.75% FOB;
- Import permit service fee by KNRA at a rate of 1% for radio-active HPT;
- Concession fee for air cargo and MSS levy for sea consignments.

¹ Transnational Corporations, Volume 25, 2018 Number 25: Trade, Investment and Taxation Policy Linkages by Jeffrey Owens and James X. Zhan

The taxes, levies and fee for service captured above were in line and in accordance to regulatory provisions under the various GOK agencies charging them, who are:

- Kenya Revenue Authority
- Kenya Bureau of Standards
- Pharmacy and Poisons Board
- Kenya Nuclear Regulatory Authority
- Kenya Airports Authority
- Kenya Maritime Authority

Annex 5 provides a list of examples of the taxes imposed.

4. Analysis of the Findings

A few of the pharmaceuticals in Chapter 30 of the EAC CET Tariff Book 2017 were subjected to VAT of 16% over and above the RDL, IDF and regulatory agencies fees, for example:

- Other medicaments, containing antimalarial active principles described in sub-heading Note 2 to the Chapter of tariff no. 3004.60.00 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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 packing for retail sale; Containing norephedrine or its salts of tariff No. 3003.43.00; Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Containing Pseudoephedrine (INN) or its salts of tariff no. 3003.42.00.

All medical devices including in-vitro diagnostics and reagents were subjected to VAT, RDL, IDF and KEBS PVoC. In case of medical devices with radioactive materials, a further 1% CIF charge is imposed over and above the 0.75% FOB by the regulatory agencies.

Cumulatively, medical devices attract between 23% - 24% taxation, depending on the radioactive nature of the device.

5. Recommendations

5.1 Duty and Taxes

The Ministry of Health proposes the following reforms to the tax regime for HPT:

5.1.1 That the tariff lines of HPT as outlined in the EAC CET 2017 be increased to adequately cater for HPT and other closely linked products but used in other sectors of the economy. The aim of this is to solve two (2) existing problems:

i. Multi-sectoral cross cutting HS codes/tariff lines

Multi-sectoral cross cutting Hs Codes/tariff pose a regulatory challenge due to the possibility of creating market access hindrance of goods being utilized in other sectors. Examples are listed below:

- HS Code **630790** described in EAC CET 2017 as “other” under the heading other made up articles, including dress patterns. The HS Code is used to clear textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. This includes the masks known as N95 particulate respiratorsⁱ. The same HS Codes is used to clear other textile materials such as floor-cloths, dish-cloths, dusters and similar cleaning cloths;
- HS Code **76121000** described as Collapsible tubular containers. This HS Code is used by pharmaceutical manufacturers for importation of empty collapsible tubes for filling medicated creams and Ointments manufactured locally. The same HS Code is used by the margarine/cosmetic producers importing similar empty tubes;
- HS Code **90251900** described as ‘others’ in the heading of thermometers and pyrometers, not combined with other instruments. The HS Code is used for importation of thermometers for hospital use, as well as those used for monitoring ambient room temperatures;
- HS Code **85238010** described as software. There is no HS Code differentiating general use software and medical software, e.g. Laboratory management information system software as compared with SAP software;

ii. Limited HPT intelligence database

Data is critical for monitoring trends, policy development and decision making. The EAC CET 2017 as currently constituted does not offer sufficient base for fostering HPT data collection. A good example is HS Code: 30049000 described as "Others" under the heading Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. When this is compared and contrasted with other tax jurisdictions such as India, it is noted that while in **EAC its only one tariff line**, in India this same tariff has been expounded to cater for more than **52 other tariff lines** as per Annex 4 herein attached.

- 5.1.2 That the tariff lines of HPT as outlined in the EAC CET 2017 tariff book be adequately defined to avoid and reduce ambiguities. A good example is tariff line/HS Code **90221900**, which is described as "Other Uses" under the heading "Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like". The same HS Code/tariff line is used while importing security related x-ray machines used in airports and building entry points;
- 5.1.3 Amendments to the PFM Act to convert HPT taxation regime from exempt status to zero-rated status.
- 5.1.4 That RDL and IDF for raw materials mainly Active Pharmaceutical Ingredients (API), and excipients and packaging materials used for local manufacture of HPT be zero-rated as a way of promoting the production. Annex 5, Category 4 - Packaging Materials is attached for reference.
- 5.1.5 Reduce/lower RDL and IDF on imported HPT.
- 5.1.6 That the supply or importation of the HPT listed below be **zero-rated** with the aim of bringing down the cost of healthcare in the country thereby achieving UHC.

Recommended List of HPT to be Zero Rated

1. Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments, covering electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) such as:
 - a) Electro-cardiographs of tariff no. **9018.11.00**;
 - b) Ultrasonic scanning apparatus of tariff no. **9018.12.00**;
 - c) Magnetic resonance imaging apparatus of tariff no. **9018.13.00**;
 - d) Scintigraphic apparatus of tariff no. **9018.14.00**;
 - e) Other medical, surgical, or dental instruments of electro-diagnostic nature of tariff no. **9018.19.00**;
 - f) Ultra-violet or infra-red ray apparatus of tariff no. **9018.20.00**;
 - g) Dental drill engines, whether or not combined on a single base with other dental equipment of tariff no. **9018.41.00**;
 - h) Other instruments and appliances used in dental sciences of tariff no. **9018.49.00** and **9018.90.00**;
 - i) Other ophthalmic instruments and appliances;
2. Syringes, with or without needles of tariff no. **9018.31.00**;
3. Disposable plastic syringes of tariff no. **9018.31.10**;
4. Other syringes with or without needles of tariff no. **9018.31.90**;
5. Tubular metal needles and needles for sutures of tariff no. **9018.32.00**;
6. Catheters, cannulae and the like of tariff no. **9018.39.00**;
7. Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus of tariff no. **9019.20.00**;
8. Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters of tariff no. **9020.00.00**;
9. Orthopedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability including:
 - a) Orthopedic or fracture appliances of tariff no. **9021.10.00**;
 - b) Artificial teeth and dental fittings of tariff no. **9021.21.00**;
 - c) Other artificial teeth and dental fittings of tariff no. **9021.29.00**;
 - d) Artificial joints of tariff no. **9021.31.00**;
 - e) Other artificial parts of the body of tariff no. **9021.39.00**;

- f) Hearing aids, excluding parts and accessories of tariff no. **9021.40.00**;

Recommended List of HPT to be Zero Rated ctd.

- g) Pacemakers for stimulating heart muscles, excluding parts and accessories of tariff no. **9021.50.00**;
- h) Other artificial parts of the body of tariff no. **9021.90.00**;
10. Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus such as:
- a) Computed tomography apparatus of the tariff no. **90221200**;
- b) Other similar apparatus of dental uses of the tariff no. **90221300**;
- c) Other similar apparatus of medical, surgical, dental or veterinary uses of tariff no. **9022.14.00**;
11. Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus such as:
- a) Similar apparatus for medical, surgical, dental, or veterinary uses of tariff no. **9022.21.00**;
- b) Other similar apparatus for other uses of tariff no. **9022.29.00**;
- c) Other, including parts and accessories of tariff no. **9022.29.00**;
12. Hydrometers and similar floating instruments, **thermometers**, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments such as thermometers and pyrometers, not combined with other instruments such as those of tariff no. **9025.19.00**;
13. Blood bags;
14. Blood and fluid infusion sets;
15. Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs for X-ray of tariff no. **3701.10.00**;
16. Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed of tariff no. **3702.10.00**;

Recommended List of HPT to be Zero Rated ctd.

17. Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber such as Sheath contraceptives of tariff no. **4014.10.00**;
18. Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber such as surgical gloves of tariff no. **4015.11.00**;
19. Medical, surgical, or laboratory sterilizers of tariff no. **8419.20.00**;
20. Medical equipment which are specially designed for the sole use by disabled, blind and physically handicapped persons such as wheelchairs of tariff no. **87131000 and 87139000**;
21. Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles such as:
 - a) Dentists' chairs and parts thereof of tariff no. **9402.10.10**;
 - b) Other similar furniture of tariff no. **9402.10.90**;
 - c) Operating tables, examination tables and hospital beds with mechanical fittings of tariff no. **9402.90.10**;
 - d) Other similar furniture of tariff no. **9402.90.90**;
22. Streptomycin, their derivatives and salts thereof of tariff no. **2941.20.00**;
23. Tetracyclines, their derivatives and salts thereof of tariff no. **2941.30.00**;
24. Chloramphenicol and its derivatives and salts thereof of tariff no. **2941.40.00**;
25. Erythromycin and its derivatives and salts thereof of tariff no. **2941.50.00**;
26. Other antibiotics of tariff no. **2941.90.00**;
27. Extracts of glands or other organs or of their secretions of tariff no. **3001.20.00**;
28. Heparin and its salts of tariff no. **3001.90.10**;
29. Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included of tariff no. **3001.90.90**;
30. Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes of tariff no. **3002.10.00**;

Recommended List of HPT to be Zero Rated ctd.

31. Vaccines for human medicine of tariff no. **3002.20.00;**
32. Vaccines for veterinary medicine of tariff no. **3002.30.00;**
33. Medicaments containing other antibiotics not put up in measured doses or in forms or packings for retail sale of tariff no. **3003.20.00;**
34. Medicaments containing insulin, not put up in measured doses or in forms or packings for retail sale of tariff no. **3003.31.00;**
35. Other medicaments, containing hormones or other products of heading No. 29.37 but not containing antibiotics, not put up in measured doses or in forms or packings for retail sale of tariff no. **3003.39.00;**
36. Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale of tariff no. **3003.40.00;**
37. Infusion solutions for ingestion other than by mouth not put up in measured doses or in forms or packings for retail sale of tariff no. **3003.90.10;**
38. Other medicaments 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 of tariff no. **3003.90.90;**
39. 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 of tariff no. **3004.10.00;**
40. Medicaments containing other antibiotics put up in measured doses or in forms or packings for retail sale of tariff no. **3004.20.00;**
41. Medicaments containing insulin put up in measured doses or in forms or packings for retail sale of tariff no. **3004.31.00;**
42. Medicaments containing adrenal cortical hormones put up in measured doses or in forms or packings for retail sale of tariff no. **3004.32.00;**
43. Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, put up in measured doses or in forms or packings for retail sale of tariff no. **3004.39.00;**
44. Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, put up in measured doses or in forms or packing for retail sale of tariff no. **3004.40.00;**

Recommended List of HPT to be Zero Rated ctd.

45. Other medicaments containing vitamins or other products of heading No. 29.36 put up in measured doses or in forms or packings for retail sale of tariff no. **3004.50.00**;

46. Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter – **3004.60.00**

47. Other medicaments (excluding goods of heading No. 30.02,30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale of tariff no. **3004.90.00**;

48. Infusion solutions for ingestion other than by mouth put up in measured doses or in forms or packing for retail sale of tariff no. **3004.90.10**;

49. Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packing for retail sale of tariff no. **3004.90.90**;

50. Adhesive dressings and other articles having an adhesive layer impregnated or coated with pharmaceutical substances or put up in forms or packing for retail sale for medical, surgical, dental or veterinary purposes of tariff no. **3005.10.00**;

51. White absorbent cotton wadding, impregnated or coated with pharmaceutical substances or put up in forms or packing for retail sale for medical, surgical, dental or veterinary purposes of tariff **no.3005.90.10**;

52. Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packing for retail sale for medical, surgical, dental or veterinary purposes of tariff no. **3005.90.90**;

53. Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics of tariff no. **3006.10.00**;

54. Blood-grouping reagents of tariff no. **3006.20.00**;

55. Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient of tariff no. **3006.30.00**;

56. Dental cements and other dental fillings; bone reconstruction cements of tariff no. **3006.40.00**;

57. First-aid boxes and kits of tariff no. **3006.50.00**;

Recommended List of HPT to be Zero Rated ctd.

58. Chemical contraceptive preparations based on hormones or spermicides of tariff no. **3006.70.00**;
59. Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments of tariff no. **3006.70.00**;
60. Appliances identifiable for ostomy use of tariff no. **3006.91.00**;
61. Waste pharmaceuticals of tariff no. **3006.92.00**;
62. **HS Code 3002** - Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.
63. **HS Code 3003** - Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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 packing for retail sale.
64. **HS Code 3004** - Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packing for retail sale.
65. **HS Code 3005** - Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packing for retail sale for medical, surgical, dental or veterinary purposes.
66. **9402.90.10** – Operating tables, examination tables and hospital beds with mechanical fittings
67. **9404.21.00** – Mattress support of cellular rubber or plastics, whether or not covered
68. **9018.19.00** – Other e.g. fetal doppler
69. **87.13** - Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled
70. **6307.90.00** – Other e.g. face masks
71. **6210.10.00** – of fabrics e.g. medical protective gown, surgical gowns
72. **3926.90.99** – Tourniquet

5.2 Levies and Fees

Levies and fees are cumulatively responsible for about 8% of the cost of HPT. The MOH recommends for consolidation and rationalization of all levies and fees by the GOK and regulatory agencies to lower the aggregate contribution to the cost of HPT. In the medium to long term, the MOH further recommends that fees charged by regulatory agencies should be abolished and the operations funded through the exchequer.

6. Conclusion

Expected Outcome: With the adoption and implementation of the reforms and recommendations made above, the MOH expects a commitment from all stakeholders i.e. local manufacturers, importers (market authorization holders/local technical representatives) and local retailers (re-sellers) to reduce the prices of HPT in a reciprocal manner. This means that all stakeholders will reduce their respective prices by a percentage commensurate with the reduction in taxes, levies and fees. It is also crucial to note that amendment of the tax regime on HPT will have a direct impact on the national healthcare budget by reducing the MOH and county HPT budgets or allowing more procurement to meet current gaps thus achieving more value for money.

Next Steps: The envisioned next steps include: engagement with The National Treasury to share this report and obtain feedback on feasibility of implementing the tax reforms and recommendations; development of an action plan to establish the way forward with specific interventions to guide the MOH on the steps required to support actualization of recommendations based on feedback from the National Treasury; and development of an impact assessment framework (key metrics) to begin reporting the impact of the tax, levies and fees amendments once implementation of the recommendations has been done.

[Annex Pages Follow]

¹ HS Classification Reference for COVID-19 Medical Supplies 2nd Edition: Jointly Prepared by the World Custom Organization and World Health Organization

Annexes

Annex 1: List of Stakeholders Who Participated in the Review of Taxation on HPT (2021)

#	Representative	Organization (Stakeholder)
1	Chairperson	Federation of Kenya Pharmaceutical Manufacturers (FKPM); P.O Box 53362-00200 NAIROBI.
2	Chairperson	Kenya Association of Pharmaceutical Industry (KAPI) P.O Box 2513-00600 NAIROBI
3	Chairperson	Kenya Pharmaceutical Distributors Association (KPDA) P.O Box 51665-00200 NAIROBI
4	Chairperson	Medical Technology Industry Association of Kenya (MEDAK) P.O Box 19528-00202 NAIROBI
5	Managing Director	5. Regulatory Affairs Professional Society of Kenya (RAPSK) P.O Box 44290-00100 NAIROBI
6	Chairperson	Mission for Essential Drugs and Supplies (MEDS) P. Box 78040-00507 NAIROBI

Annex 2: Format of Form for Feedback from Stakeholders

TAXATION IMPOSED ON HEALTH PRODUCTS AND TECHNOLOGIES (HPT)

#	Category of HPTs (Medicines, Medical Devices including In-Vitro Diagnostics, Active Pharmaceutical Ingredient, Excipients, Packaging materials, food supplements, Borderline products, Herbal Products, Medical Cosmetics)	Product International Non-Proprietary Name (INN)	Affected Harmonized System Code (HS Code/Tariff Line) as per EAC CET 2017 Tariff Book	Taxation Imposed (VAT, RDL, IDF or any other)	Related Percentage (%) Imposed
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					

Annex 3: Taxation Feedback from Stakeholders

Feedback on Taxation of HPT from Stakeholders															
#	Category of HPT	Product Generic/ International Non- Proprietary Name(INN)	Affected Harmonized System Code (HS Code) Tariff as per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	Type of Taxation Imposed								Concession Fees for Air Consignment	MSS Levy for Sea Consignment	Remarks
					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
1	Tissues, Glands	Glands, tissues (eg. Cornea)	3001.20.00	Glands and other organs for organo-	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	Prescription or Donation Related	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Blood, Blood products, tissues or glands in Tariff heading 3001 are zero rated for VAT (0%) and Not Exempt.
2	Blood and Blood products	Blood and Blood products	300219	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	Diplomatic Missions	0%	5.5%	Ksh. 250	Ksh.4,500	We request that all Blood, Blood products, tissues or glands in Tariff heading 3001 are zero rated for VAT (0%) and Not Exempt.
3	Medicines	Antibiotics (eg. Amoxicillins)	30031000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
4	Medicines	Antibiotics (eg. Imipenem)	30032000	- Other, containing antibiotics	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
5	Medicines	Insulins	30033100	-- Containing insulin	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
6	Medicines	Hormones (HRT)	30033900	-- Other (Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones (Heading 29.37)	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
7	Medicines		30034000	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Other containing alkaloids or derivatives thereof;	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
8	Medicines	Decongestants and Cough Mixtures(eg. Coldcap capsules, Delesed Syrup)	30034100	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Containing ephedrine or its salts	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	20.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
9	Medicines	Decongestants (eg. Flu-gone)	30034200	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Containing Pseudoephedrine (INN) or its salts.	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	20.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
10	Medicines	Decongestants (eg. Flu-gone)	30034300	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Containing norephedrine or its salts.	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	20.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
11	Medicines	Decongestants (eg. Flu-gone)	30034900	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Other	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	20.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
12	Medicines		30036000	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Other, containing antimalarial active principles described in subheading Note 2 to this Chapter.	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	20.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
13	Medicines		30039000	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Other.	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3003 be Zero Rated and NOT Exempt (for local manufacturers)
14	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.														
15	Medicines	Antibiotics	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt (for local manufacturers)
16	Medicines	Antibiotics	3004.20.00	- Other, containing antibiotics	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt (for local manufacturers)
17	Medicines	Antibiotics		- Other, containing hormones or other products of heading 29.37;	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt (for local manufacturers)

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
18		Insulins eg Mixtard	3004.31.00	-- Containing insulin	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>
19			3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>
20			3004.39.00	-- Other	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>
21				- Other, containing alkaloids or derivatives thereof:	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>
22			3004.41.00	-- Containing ephedrine or its salts	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>
23			3004.42.00	-- Containing pseudoephedrine (INN) or its salts	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>
24			3004.43.00	Containing norephedrine and its salts	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>
25			3004.49.00	-- Other	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt <i>(for local manufacturers)</i>

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
26			3004.50.00	- Other, containing vitamins or other products of heading 29.36	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt (for local manufacturers)
27	Medicines	Artemisinin, Lumefantrine, Amodiaquine, Artemether, Artesunate, Chloroquine, Dihydroartemisinin, Mefloquine, Piperaquine, Pyrimethamine, Sulfadoxine	3004.60.00	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter)	16%	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	20.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt (for local manufacturers)
28	Medicines	General medicines	3004.90.00	- Other	Exempt	2% of total CIF	3.5% of total CIF	0%	Exempt	0.75% of FOB	0%	6.25%	Ksh. 250	Ksh.4,500	We request that all Medicaments of Tariff Heading 3004 be Zero Rated and NOT Exempt (for local manufacturers)
29	Food preparation not elsewhere specified or included;														
30	Food Supplements		21061000	Protein concentrates and textured protein substances	16%	2% of total CIF	3.5% of total CIF	10%	0.75% FOB	0.75% of FOB	0%	31%	Ksh. 250	Ksh.4,500	No party has made any prayers but there is a concern on Therapeutic food as of 13/1/2021
31	Food Supplements	Ensure	21069010	--- Specially prepared for infants	16%	2% of total CIF	3.5% of total CIF	10%	0.75% FOB	0.75% of FOB	0%	31%	Ksh. 250	Ksh.4,500	No party has made any prayers but there is a concern on Therapeutic food as of 13/1/2021
32	Food Supplements	Nutricomps-Enteral Nutrition (Therapeutic food)	21069091	---- Food supplements	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	31%	Ksh. 250	Ksh.4,500	No party has made any prayers but there is a concern on Therapeutic food as of 13/1/2021
33	Food Supplements		21069099	---- Other	16%	2% of total CIF	3.5% of total CIF	25%	0.75% FOB	0.75% of FOB	0%	46%	Ksh. 250	Ksh.4,500	No party has made any prayers but there is a concern on Therapeutic food as of 13/1/2021
34	Insecticides, Rodenticides, Fungicides, herbicides, anti-sprouting products and plant growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles and fly-papers)														
35	Borderline Products	Disinfectants eg. Savlon, JIK, Chlorhexidine, Cetrimide, Lysol	38089490	--- Other	Exempt	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	7%	Ksh. 250	Ksh.4,500	No party has made any prayers but there is a concern on Therapeutic food as of 13/1/2021
36		Listerine Mouthwash, Povidone-Iodine Mouthwash								0.75% FOB	0.75% of FOB	0%		Ksh. 250	Ksh.4,500

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
37	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations														
38	Medical Cosmetics	Bio-Oil	330499	-- Other.	16%	2% of total CIF	3.5% of total CIF	25%	0.75% FOB	0.75% of FOB	0%	46%	Ksh. 250	Ksh.4,500	No party has made any prayers but there is a concern on Therapeutic food as of 13/1/2021
39	Medical Devices, including In-Vitro Diagnostics	SARS Cov-2 Diagnostic Kits, H.Pylori Diagnostic Kits, S.Typhi Diagnostic Kits, Dengue Diagnostic Kits etc..	38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
40	Instruments and appliances used in medical, surgical, dental, or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments														
41	Medical Devices, including In-Vitro Diagnostics	Electrocardiogram (ECG Machines) etc..	90181100	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Electro-cardiographs	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
42	Medical Devices, including In-Vitro Diagnostics	Ultra-sound systems, etc...	90181200	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Ultrasonic Scanning apparatus	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
43	Medical Devices, including In-Vitro Diagnostics	Magnetic resonance systems (MRIs)	90181300	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Magnetic Resonance Imaging apparatus	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
44	Medical Devices, including In-Vitro Diagnostics	Scintigraphic apparatus systems	90181400	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Scintigraphic apparatus	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
45	Medical Devices, including In-Vitro Diagnostics	Others	90181900	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Other	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
46	Medical Devices, including In-Vitro Diagnostics	Ultra-Violet or Infra-red ray apparatus	90182000	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Ultra-violet or infra-red ray apparatus	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
47	Medical Devices, including In-Vitro Diagnostics	Syringes with or without needles	90183100	Syringes, needles, catheters, cannulae and the like: Syringes, with or without needles	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
48	Medical Devices, including In-Vitro Diagnostics	Tubular metal needles and needles for sutures	90183200	Syringes, needles, catheters, cannulae and the like: Tubular metal needles and needles for sutures	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
49	Medical Devices, including In-Vitro Diagnostics	Others	90183900	Syringes, needles, catheters, cannulae and the like: Other	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
50	Medical Devices, including In-Vitro Diagnostics	Dental equipments etc...	90184100	Other instruments and appliances, used in dental sciences: Dental drill engines, whether or not combined on a single base with other dental equipment	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
51	Medical Devices, including In-Vitro Diagnostics	Other dental equipments etc...	90184900	Other instruments and appliances, used in dental sciences: Other	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
52	Medical Devices, including In-Vitro Diagnostics	Ophthalmic instruments and appliances	90185000	Other ophthalmic instruments and appliances	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
53	Medical Devices, including In-Vitro Diagnostics	Ophthalmic instruments and appliances	90189000	Other instruments and appliances, used in dental sciences: Other instruments and appliances	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
54	Mechano-therapy appliances; massage apparatus; Psychological aptitude testing apparatus; Ozone therapy; Oxygen therapy; Therapy aerosol; Artificial respiration or other therapeutic respiration apparatus														
55	Medical Devices, including In-Vitro Diagnostics	Ozone therapy and other artificial respiration apparatus eg Ventilators...	90192000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
56	Medical Devices, including In-Vitro Diagnostics	Nebulizer Masks	90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
57	Orthopaedic appliances; including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body, hearing aids and other appliances which are worn or carried or implanted in the body to compensate for a defect or disability														
58	Medical Devices	Orthopaedic or fracture appliances	90211000	Orthopaedic or fracture appliances	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
59	Medical Devices	Artificial teeth	90212100	Artificial teeth and dental fittings: Artificial teeth	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
60	Medical Devices	Other devices not necessarily artificial teeth and dental fittings	90212900	Artificial teeth and dental fittings: Other	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
61	Medical Devices	Artificial joints of the body	90213100	Other artificial parts of the body: Artificial joints	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
62	Medical Devices	Other artificial parts of the body	90213900	Other artificial parts of the body: Other	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
63	Medical Devices	Hearing aids	90214000	Other artificial parts of the body: Hearing aids, excluding parts and accessories	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
64	Medical Devices	Pacemakers	90215000	Other artificial parts of the body: Pacemakers for stimulating heart muscles, excluding parts and accessories	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
65	Medical Devices	Other artificial parts of the body eg Knee implants or hip implants	90219000	Other artificial parts of the body: Other	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
66	Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental, veterinary uses, including radiography or radiography apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desk screens, examination or treatment tables, chairs and the like.														
67	Medical Devices	CT Scan apparatus systems	90221200	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Computed tomography apparatus	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
68	Medical Devices	CT Scan apparatus systems	90221300	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, for dental uses	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
69	Medical Devices	CT Scan apparatus systems	90221400	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, for medical, surgical or veterinary uses	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
70	Medical Devices	CT Scan apparatus systems	90221900	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: For other uses	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
											1% of CIF				Request to differentiate between x-rays for medical vs. x-rays for security or other purposes.
71	Medical Devices		90222100	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: For medical, surgical, dental or veterinary uses	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
72	Medical Devices		90222900	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
73	Medical Devices		90223000	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: X-Ray Tubes	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
74	Medical Devices		90229000	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, including parts and accessories.	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	1% of CIF	24%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
75	Articles and equipments for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this chapter; swimming pools and paddling pools														
76	Medical Devices	Physiotherapy accessories, treadmills for cardiology therapy and Treatment	95069100	Articles and equip-ment for general physical exercise, gymnastics or athletics	16%	2% of total CIF	3.5% of total CIF	25%	0.75% FOB	0.75% of FOB	0%	48%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
															Request to differentiate between a treadmill for exercise and a medical treadmill for cardiology therapy/ treatment.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
77	Disc, tapes, solid-state non-volatile storage devices, smart cards and other media for the recording of sound or of other phenomena, whether or not records, including matrices and masters for the production of discs but excluding products of chapter 37														
78	Medical Devices Software	medical software/ medical applications software	85238010	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37; Software	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Requesting consideration to differentiate between general software and medical software.
79	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included														
80	Medical Devices Software	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	847130	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	16%	2% of total CIF	3.5% of total CIF	25%	0.75% FOB	0.75% of FOB	0%	48%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.
81	Medical Devices data processing units	Other automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	84714100	Other automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.
82	Medical Devices data processing units	Other automatic data processing machines: Other, presented in the form of systems	84714900	Other automatic data processing machines: Other, presented in the form of systems	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
83	Medical Devices	Other automatic data processing machines: Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	84715000	Other automatic data processing machines: Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.
84	Medical Devices	Other automatic data processing machines: Input or output units, whether or not containing storage units in the same housing	84716000	Other automatic data processing machines: Input or output units, whether or not containing storage units in the same housing	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.
85	Medical Devices	Other automatic data processing machines: Storage units	84717000	Other automatic data processing machines: Storage units	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.
86	Medical Devices	Other automatic data processing machines:Other units of automatic data processing machines	84718000	Other automatic data processing machines:Other units of automatic data processing machines	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB minimum 265USD	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.
87	Medical Devices	Other automatic data processing machines:Other	84719000	Other automatic data processing machines:Other	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs. Request to differentiate between systems for medical use vs. general use to enable tax saving for systems for medical use.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
88	Medicines	Levonorgestrel IntraUterine System	90189000	Other instruments and appliances, used in dental sciences; Other instruments and appliances	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	The product is flagged as a non-medicine due to the naming "system". The proposal is to treat the product as any other medicines used for women health. The said product is indicated for management of heavy menstrual bleeding and as a contraception. ie Could we have this product classified as other Women health product HS code 30066000, and have the product exempted from 16% VAT.
89	Food Supplements	Pharmaceutical formulation food supplements/multivita min and essential minerals	29362700	Vitamin C and its derivatives	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Customs have been disputing this HS CODE. They recommended the use of HS Code 21069091 which attracts 10% duty. This issue is still pending final verdict from the HS Code dispute resolution customs dept. Our view is that the HS Code 29362700 should be upheld and eliminate the need for 10% duty for the pharmaceutical product.
90	Medical Cosmetics	Dexpanthenol 5% used for medical Nappy Rash treatment	33049900	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments) including sunscreen or sun tan preparations; manicure or pedicure preparations; Others	16%	2% of total CIF	3.5% of total CIF	25%	0.75% FOB	0.75% of FOB	0%	48% plus Excise duty of 10%=58%	Ksh. 250	Ksh.4,500	The product has been erroneously classified as cosmetic, yet it is a regulated medical product with medical indications unlike the cosmetics products. The product is indicated for management of nappy rash and wound healing. The proposal would be to have such a product classified under HS code 30045000 which was not subject to any taxes besides the IDF and RDL.
91	Food Supplements	Pharmaceutical formulation food supplements/multivita min and essential minerals	29362700	Vitamin C and its derivatives	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Customs have been disputing this HS CODE. They recommended the use of HS Code 21069091 which attracts 10% duty. This issue is still pending final verdict from the HS Code dispute resolution customs dept. Our view is that the HS Code 29362700 should be upheld and eliminate the need for 10% duty for the pharmaceutical product.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
92	Packing Materials for Licensed Pharmaceutical manufacturers	Thermoforming foil PVC	39204310	Other plates, sheets, films, foils, and strip of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of vinyl chloride; containing by weight not less than 6% of plasticizers: Unprinted	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
93		Laminated foil	39202090	Other plates, sheets, films, foils, and strip of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of vinyl chloride; of polymers of propylene: Others	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
94		Thermoforming foil PVC	39211990	Other plates, sheets, films, foil and strip of plastics, of other plastics; Others	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
95		Induction sealable Monowads	39211990	Other plates, sheets, films, foil and strip of plastics, of other plastics; Others	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
96		Sachet reels	39219000	Other plates, sheets, film, foil, and strip of plastics; of other plastics; other	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)				
97	Packing Materials for Licensed Pharmaceutical manufacturers	Plastic dosage spoons	39232900	Articles for the conveyance or packing of goods of plastics, stoppers, lids, caps, and other closures of plastics; of other plastics	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
98		Empty Plastic Bottle (various sizes)	39233000	Articles for the conveyance or packing of goods of plastics, stoppers, lids, caps, and other closures of plastics; Carboys, bottles, flasks and similar articles	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
99		Measuring dosage cups	39234000	Articles for the conveyance or packing of goods of plastics, stoppers, lids, caps, and other closures of plastics; Spools, Caps, Bobbins, and similar supports	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
100		Plastic Vaginal Applicators	39235010	Articles for the conveyance or packing of goods of plastics, stoppers, lids, caps, and other closures of plastics; Stoppers, lids, Caps, and other closures; inserts	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
101		Plastic caps with induction seals	39235000	Non-existent Hs Code												
102		Droppers, Rubber/Plastics/Glass	39235000	Non-existent Hs Code												
103		Containers Plastic, Bottles, Tins, Jars	39239090	Articles for the conveyance or packing of goods of plastics, stoppers, lids, caps, and other closures of plastics; Other	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)				
104	Packing Materials for Licensed Pharmaceutical manufacturers	Droppers, Rubber/Plastic/Glass	40149000	Hygienic or Pharmaceutical articles (including teats) of vulcanised rubber other than hard rubber with or without fittings of hard rubber ;other.	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
105		Pre-printed Cartons	48191000	Cartons, boxes and cases of corrugated paper or paperboard	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
106		Pre-printed labels	48211090	Paper or paperboard labels of all kinds, whether or not printed. Printed;other.	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
107		Pre-printed literature inserts	49011000	Printed Books, brochures, leaflets and similar printed matter whether or not in single sheets; in single sheets whether or not folded	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
108		Empty Glass Bottles (Various sizes)	70101010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass;Ampoules, for Pharmaceutical products	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	
109		Empty Glass Bottles (Various sizes)	70109000	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass;Ampoules, other	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.	

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					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
110	Packing Materials for Licensed Pharmaceutical manufacturers	Aluminium foils pre- printed	76071100	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. Not backed; Rolled but not further worked	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
111		Aluminium foils plain	76071910	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm. Unprinted aluminium foil	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
112		Induction liners/wads	76071990	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm. Other	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
113		Laminated foil	76072010	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm. Backed; Unprinted aluminium foil	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
114		Aluminium collapsible tubes pre-printed	76121000	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.Collapsible tubular containers	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.
115		Aluminium Ropp Caps	83099090	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing access-ories, of base metal. Other	Exempt	2% of total CIF	3.5% of total CIF	0%	0%	0%	0%	5.50%	Ksh. 250	Ksh.4,500	As per the finance Act 2019, these items should be charged at a rate of 1.5% for both RDL and IDF for licensed pharmaceutical manufacturers but this is not the case. The request is to have this implemented as part of packaging materials.

#	Category of HPT	Product Generic/ International Non- Proprietary Name(INN)	Affected Harmonized System Code (HS Code) Tariff as per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	Type of Taxation Imposed								Concession Fees for Air Consignment	MSS Levy for Sea Consignment	Remarks
					VAT	RDL	IDF	General Duty	KEBS PVoC	PPB Import Fee	RPB Import Fee	Total Percentage (%)			
116	Medical Devices	Condoms	40151100	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. Sheath Contraceptives	Must apply for Exemption of VAT otherwise one will be forced to	2% of total CIF	3.5% of total CIF	0%	0.75% FOB minimum 265USD	0.75% of FOB	0%	23% or 7% if one applies for Exemption	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
117	Medical Devices	Gloves	40151100	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber; Gloves	16%. Must apply for Exemption of VAT otherwise one will be forced to	2% of total CIF	3.5% of total CIF	0%	0.75% FOB minimum 265USD	0.75% of FOB	0%	23% or 7% if one applies for Exemption	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
118	Medical Devices	Thermometers	90251900	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	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.
119	Medical Devices	Weighing scales	84231000	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. Personal weighing machines, including baby scales; household scales	16%	2% of total CIF	3.5% of total CIF	0%	0.75% FOB minimum 265USD	0.75% of FOB	0%	23%	Ksh. 250	Ksh.4,500	Request for consideration to Zero-rate VAT for this HS code & remove excess fees to help lower cost of HPTs.

Annex 4: Taxation in India Example (HS Codes and Tariff Lines)

No.	EAC CET Tariff Book 2017		India Tariff Book (Example)	
	HS Code/ Tariff Line	Description	HS Code/Tariff Line	Description
1	30049000	Others	30049011	Medicaments of Ayurvedic system
2			30049014	Medicament of Homeopathic medicine
3			30049021	Anthelmintics and preparation thereof;
4			30049022	Metronidazole-Formulations single and in Combination with furazolidone and diloxanide furoate;
5			30049023	Tinidazole-formulations including combination formulations with Diloxanide furoate/furazolidone/Antibacterial;
6			30049024	Secnidazole;
7			30049025	Diloxanide furoate;
8			30049026	Sodium stibogluconate
9			30049027	Pentamidine
10			30049029	Other anthelmintics drugs, antiamebic and other antiprotozoal/antifungal drugs;
11			30049031	Promethazine, chlorpheniramine, Astemizole and Cetirizine;
12			30049032	Sodium Bicarbonate, agnesium hydroxide, magnesium carbonate, Magnesium trisilicate, Aluminium hydroxide gel, magaldarat;
13			30049033	Cimetidine, ranitidine, Nizatidine, roxatidine;
14			30049034	Omeprazole and lansoprazole;
15			30049035	Dicyclomin, metoclopramide and dexamethasone and ondansetron
16			30049039	Antacids, Antiulcer, antiemetic and other GIT drugs;
17			30049041	Cyclophosphamide
18			30049042	Methotrexate, 5-fluorouracil;
19			30049043	Vincristine and vinblastine;
20			30049044	Paclitaxel and Docetaxel;
21			30049045	Etoposide;
22			30049046	Actinomycin,D-Dactinomycin and doxorubicin;
23			30049047	L-Asparaginase, cisplatin, Carboplatin;
24			30049048	Tamoxifen;
25			30049049	Other Anti-cancer drugs;
26			30049051	Isoniazid;
27			30049052	Isoniazid;
28			30049053	Pyrazinamide and Ethambutol
29			30049054	Streptomycin;
30			30049055	Dapsone, Acedapson, solpson and clofazimine;
31			30049056	Chloroquine, Amodiaquine, mefloquine, Quinine, Chloroquamide, pyrimethamine
32			30049057	Other Antitubercular drugs;
33			30049058	Other Antileprotic drugs;
34			30049059	Other Antimalarial drugs;
35			30049061	Analgin with or without other compounds such as paracetamol;
36			30049062	Acetyl salicylic acid (Aspirin) and formulations thereof;
37			30049063	Ibuprofen with or without paracetamol or other compounds;
38			30049065	Indomethacin;
39			30049066	Mefenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam;
40			30049067	Ketorolac, nimesulide, Nabumetone and nefopam;
41			30049069	Other NSAIDS's;
42			30049071	Captopril, Enalapril, lisinopril, perindopril and Ramipril;
43			30049072	verapamil, Nifedipine, Amlodipine;
44			30049073	Losartan
45			30049074	Propranolol, metoprolol, Atenolol, labetalol,
46			30049075	Prazosin, Terazosin, phentolamine and phenoxybenzamine;
47			30049076	Clonidine, Methyl dopa
48			30049077	Hydralazine, minoxidil and diazoxide
49			30049079	Other antihypertensive drugs;
50			30049081	Phenobarbitone, mephobarbitone, primidone, phenytoin, Carbamazepine, Ethosuximide, Valproic acid, Lamotrigine, Gabapentine;
51			30049082	Other antiepileptic drugs;
52			30049084	Preparations of enzymes;

Annex 5: Current Taxation Status of HPT

CATEGORY 1: HPT with Imposed VAT and Import Duty

#	Category of HPT	Product Generic/ International Non-Proprietary Name	Affected Harmonized System Code (HS Code) Tariff Line per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
1	Food supplements		21061000	Protein concentrates and textured protein substances	16%	10%
2	Food supplements		21069010	Specially prepared for infants	16%	10%
3	Food supplements		21069099	Other	16%	25%
4	Medical cosmetics	Bio oil	330499	Other	16%	25%
5	Medical Devices	Physiotherapy accessories, treadmills for cardiology therapy and Treatment	95069100	Articles and equipment for general physical exercise, gymnastics or athletics	16%	25%
6	Medical Devices Software	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	847130	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	16%	25%
7	Medical Cosmetics	Dexpanthenol 5% used for medical Nappy Rash treatment	33049900	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments) including sunscreen or sun tan preparations; manicure or pedicure preparations; Others	16%	25%

CATEGORY 2: HPT with Imposed VAT Only

#	Category of HPT	Product Generic/ International Non-Proprietary Name	Affected Harmonized System Code (HS Code) Tariff Line per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
1	Medicines	Insulin	30033100	Containing insulin	16%	0%
2	Medicines	Decongestants and Cough Mixtures (eg. Coldcap capsules, Delased Syrup)	30034100	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Containing ephedrine or its salts	16%	0%
3	Medicines	Decongestants e.g. Flu-gone	30034200	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Containing Pseudoephedrine (INN) or its salts.	16%	0%
4	Medicines	Decongestants	30034300	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Containing norephedrine or its salts.	16%	0%
5	Medicines	Decongestants	30034900	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Other	16%	0%
6	Medicines		30036000	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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; Other, containing antimalarial active principles described in subheading Note 2 to this Chapter.	16%	0%
7	Medicines	Decongestants	30044300	Containing norephedrine or its salts	16%	0%

CATEGORY 2: HPT with Imposed VAT Only

#	Category of HPT	Product Generic/ International Non-Proprietary Name	Affected Harmonized System Code (HS Code) Tariff Line per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
8	Medicines	Artemisinin, Lumefantrine, Amodiaquine, Artemether, Artesunate, Chloroquine, Dihydroartemisinin, Mefloquine, Piperaquine, Pyrimethamine, Sulfadoxine	30046000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter)	16%	0%
9	Food supplements	Nutricomps-Enteral Nutrition (Therapeutic food)	21069091	Food supplements	16%	0%
10	Medical Devices, including In-Vitro Diagnostics	SARS Cov-2 Diagnostic Kits, H.Pylori Diagnostic Kits, S.Typhi Diagnostic Kits, Dengue Diagnostic Kits etc	38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	16%	0%
11	Medical Devices, including In-Vitro Diagnostics	Electrocardiogram (ECG Machines) etc.	90181100	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Electro-cardiographs	16%	0%
12	Medical Devices, including In-Vitro Diagnostics	Ultra-sound systems, etc.	90181200	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Ultrasonic Scanning apparatus	16%	0%
13	Medical Devices, including In-Vitro Diagnostics	Magnetic resonance systems (MRIs)	90181300	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Magnetic Resonance Imaging apparatus	16%	0%
14	Medical Devices, including In-Vitro Diagnostics	Scintigraphic apparatus systems	90181400	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Scintigraphic apparatus	16%	0%
15	Medical Devices, including In-Vitro Diagnostics	Others	90181900	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Other	16%	0%
16	Medical Devices, including In-Vitro Diagnostics	Ultra-Violet or Infra-red ray apparatus	90182000	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): Ultra-violet or infra-red ray apparatus	16%	0%
17	Medical Devices, including In-Vitro Diagnostics	Syringes with or without needles	90183100	Syringes, needles, catheters, cannulae and the like: Syringes, with or without needles	16%	0%
18	Medical Devices, including In-Vitro Diagnostics	Tubular metal needles and needles for sutures	90183200	Syringes, needles, catheters, cannulae and the like: Tubular metal needles and needles for sutures	16%	0%

CATEGORY 2: HPT with Imposed VAT Only

#	Category of HPT	Product Generic/ International Non-Proprietary Name	Affected Harmonized System Code (HS Code) Tariff Line per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
19	Medical Devices, including In-Vitro Diagnostics	Others	90183900	Syringes, needles, catheters, cannulae and the like: Other	16%	0%
20	Medical Devices, including In-Vitro Diagnostics	Dental equipments etc	90184100	Other instruments and appliances, used in dental sciences: Dental drill engines, whether or not combined on a single base with other dental equipment	16%	0%
21	Medical Devices, including In-Vitro Diagnostics	Other dental equipment	90184900	Other instruments and appliances, used in dental sciences: Other	16%	0%
22	Medical Devices, including In-Vitro Diagnostics	Ophthalmic instruments and appliances	90185000	Other ophthalmic instruments and appliances	16%	0%
23	Medical Devices, including In-Vitro Diagnostics	Ophthalmic instruments and appliances	90189000	Other instruments and appliances, used in dental sciences: Other instruments and appliances	16%	0%
24	Medical Devices, including In-Vitro Diagnostics	Ozone therapy and other artificial respiration apparatus e.gg Ventilators	90192000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	16%	0%
25	Medical Devices, including In-Vitro Diagnostics	Nebulizer Masks	90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	16%	0%
26	Medical Devices	Orthopaedic or fracture appliances	90211000	Orthopaedic or fracture appliances	16%	0%
27	Medical Devices	Artificial teeth	90212100	Artificial teeth and dental fittings: Artificial teeth	16%	0%
28	Medical Devices	Other devices not necessarily artificial teeth and dental fittings	90212900	Artificial teeth and dental fittings: Other	16%	0%
29	Medical Devices	Artificial joints of the body	90213100	Other artificial parts of the body: Artificial joints	16%	0%
30	Medical Devices	Other artificial parts of the body	90213900	Other artificial parts of the body: Other	16%	0%
31	Medical Devices	Hearing aids	90214000	Other artificial parts of the body: Hearing aids, excluding parts and accessories	16%	0%
32	Medical Devices	Pacemakers	90215000	Other artificial parts of the body: Pacemakers for stimulating heart muscles, excluding parts and accessories	16%	0%
33	Medical Devices	Other artificial parts of the body eg Knee implants or hip implants	90219000	Other artificial parts of the body: Other	16%	0%

CATEGORY 2: HPT with Imposed VAT Only

#	Category of HPT	Product Generic/ International Non-Proprietary Name	Affected Harmonized System Code (HS Code) Tariff Line per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
34	Medical Devices	CT Scan apparata systems	90221200	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Computed tomography apparatus	16%	0%
35	Medical Devices	CT Scan apparata systems	90221300	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, for dental uses	16%	0%
36	Medical Devices	CT Scan apparata systems	90221400	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, for medical, surgical or veterinary uses	16%	0%
37	Medical Devices	CT Scan apparata systems	90221900	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: For other uses	16%	0%
38	Medical Devices		90222100	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: For medical, surgical, dental or veterinary uses	16%	0%
39	Medical Devices		90222900	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	16%	0%
40	Medical Devices		90223000	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: X-Ray Tubes	16%	0%
41	Medical Devices		90229000	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, including parts and accessories.	16%	0%
42	Medical Devices Software	Medical software/ medical applications software	85238010	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37; Software	16%	0%

CATEGORY 2: HPT with Imposed VAT Only

#	Category of HPT	Product Generic/ International Non-Proprietary Name	Affected Harmonized System Code (HS Code) Tariff Line per EAC CET 2017 Tariff Book	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
43	Medical Devices data processing units	Other automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	84714100	Other automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	16%	0%
44	Medical Devices Data processing units	Other automatic data processing machines: Other, presented in the form of systems	84714900	Other automatic data processing machines: Other, presented in the form of systems	16%	0%
45	Medical Devices	Other automatic data processing machines: Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	84715000	Other automatic data processing machines: Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	16%	0%
46	Medical Devices	Other automatic data processing machines: Input or output units, whether or not containing storage units in the same housing	84716000	Other automatic data processing machines: Input or output units, whether or not containing storage units in the same housing	16%	0%
47	Medical Devices	Other automatic data processing machines: Storage units	84717000	Other automatic data processing machines: Storage units	16%	0%
48	Medical Devices	Other automatic data processing machines: Other units of automatic data processing machines	84718000	Other automatic data processing machines: Other units of automatic data processing machines	16%	0%
49	Medical Devices	Other automatic data processing machines: Other	84719000	Other automatic data processing machines: Other	16%	0%
50	Medicines	Levonorgestrel IntraUterine System	90189000	Other instruments and appliances, used in dental sciences: Other instruments and appliances	16%	0%
51	Food supplements	Pharmaceutical formulation food supplements/multivitamin and essential minerals	29362700	Vitamin C and its derivatives	16%	0%
52	Medical Devices	Condoms	40151100	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. Sheath Contraceptives	16%	0%
53	Medical Devices	Gloves	40151100	Articles of apparel and clothing accessories (including gloves, mittens and miffs), for all purposes, of vulcanised rubber other than hard rubber; Gloves	16%	0%
54	Medical Devices	Thermometers	90251900	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	16%	0%
55	Medical Devices	Weighing scales	84231000	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. Personal weighing machines, including baby scales; household scales	16%	0%

CATEGORY 3: Medical Equipment & Medical Supplies with VAT and Import Duty

#	DESCRIPTION	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
1	Bed Electric (Wg002) Mattress P. Form 1925x900Mm Pc.	940421	16%	25%
2	Bed Electric (Wg001-1) 5 Functions, Pc.	94029010	16%	0%
3	Bed Electric (Wg001-10) 5 Functions, Pc.	94029010	16%	0%
4	Bed Electric (Wg005-4) 3 Functions, Pc.	94029010	16%	0%
5	Bed Electric (Wg001-8) 3 Functions, Pc.	94029010	16%	0%
6	Bed Manual (Wg002-3M) 3 Cranks, Pc.	94029010	16%	0%
7	Bed Manual (Wg033-3) 1 Crank, Pc.	94029010	16%	0%
8	Bed Manual (Wg031)2 Cranks, Pc.	94029010	16%	0%
9	Bed Manual (Wg014)3 Cranks, Pc.	94029010	16%	0%
10	Single Crank Manual BED WG-HB2-1	94029010	16%	0%
11	Fetal Doppler-Pocket (Wgd-002) Pc	901819	16%	0%
12	Mattress (Wgp104-1) Tpu Composite, Pc.	940421	16%	25%
13	Mattress (Wgp002) 8Cm Pvc Composite Pc.	940421	16%	25%
14	Mattress (Wgp003) 10Cm Thick, Standard- Pc	940421	16%	25%
15	Mattress (Wgp008) Pu Composite, Pc.	940421	16%	25%
16	Mattress-Air (Wgp006) Medical Grade Pvc, Pc.	940421	16%	25%
17	Mattress-Air (Wgp012) Pc.	940421	16%	25%
18	Oxygen Concentrator With Flow Meter (Wgo-001) Set	90192000	16%	0%
19	Pump Syringe-Single Channel (Wgs-1011)Pc	901890	16%	0%
20	Pump Syringe-Double Channel (Wgs-1020) Pc	901890	0%	16%
21	Pump Infusion (Wgi-1020) Pc	901890	0%	16%
22	Sterilizer Dry Heat (Wgd-001-Grx-05A) Pc	841920	0%	16%
23	Stretcher Foldable -Wgb040 (A002) Pc.	94021090	25%	16%
24	Stretcher Trolley -Wgb040 (A) Pc.	94021090	25%	16%
25	Table Examination-Electric (X12) Pc.	94029010	0%	16%
26	Table Examination-Electric (X09) Pc.	94029010	0%	16%

CATEGORY 3: Medical Equipment & Medical Supplies with VAT and Import Duty

#	DESCRIPTION	HS Code/Tariff Description as per the EAC CET 2017 Tariff Book	VAT	Import Duty
27	Table Gynaecological (A050) Pc.	94029010	0%	16%
28	Table Operating-Manual (A205) Pc	94029010	0%	16%
29	Table Bedside-Abs (Wgs002-5)Stainless Steel Top, Pc	94021090	25%	16%
30	Table Overbed (Wgh042), Mdf Tab Top, Air Spring, Pc	94021090	25%	16%
31	Trolley-Emergency (Wgr054-Et) Size-750 x 475 x 920Mm, Pc	94021090	25%	16%
32	Trolley Abs (Wgr002)Size-539 x 366 x 900Mm, Pc	94021090	25%	16%
33	Trolley Medicine (Abs Trolley) Pc WGR-MT121	94021090	25%	16%
34	Wheel Chair -Standard Chrome Tx-Yp30 Piece	871390	0%	0%
35	Wheel Chair - Standard Steel Tx-A6-G809 Piece	871390	0%	0%
36	Pulse Oximeter-Finger Held (Gima Brand) Pc	901819	0%	16%
37	Autoclave Steam Table Top Mst. B 18litres	841920	0%	16%
38	Autoclave Steam Table Top Mst.B 23litres	841920	0%	16%
39	Autoclave Steam Table Top Mst.B 50litres	841920	0%	16%
40	Face Mask	6307900	25%	16%
41	Surgical Blades	9018	0%	16%
42	Blood collection bag	901890	0%	16%
43	Blood collection tube	901890	0%	16%
44	Needle holder	3926	25%	16%
45	Urine bag	3926	25%	16%
46	Airway Guedel	901920	0%	16%
47	Ambu Bags	901920	0%	16%
48	Infusion set	901890	0%	16%
49	Blood giving set	901890	0%	16%
50	Medical Protective Gown	621010	35%	16%
51	Surgical gowns	621010	35%	16%
52	Tourniquet	39269099	25%	16%