VAT/GST Rates & Thresholds - Kenya

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# VAT / GST

## Rates

**Reduced VAT / GST rate**

0

**Standard VAT / GST rate**

16 [[1][2]](https://resourcehub.bakermckenzie.com/en/en/resourcedata/content/vatgst-rates--thresholds/kenya/rates/rich-text)

**High VAT / GST rate**

Not applicable

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[[1]](https://resourcehub.bakermckenzie.com/en/en/resourcedata/content/vatgst-rates--thresholds/kenya/rates/rich-text)   In principle, VAT in Kenya is charged at a standard rate of 16% on the supply of taxable goods and services in Kenya, and on the importation of taxable goods and services into Kenya. In certain cases, it is also possible that VAT-relevant transactions are zero-rated or exempt from VAT.

[[2] By way of a general update, on 11 December 2024, the President of Kenya assented into law the Tax Laws (Amendment) Bill, 2024 (the Tax Laws Amendment Act) which amended the Value Added Tax, 2013 (the VAT Act) with effect from 27 December 2024. Some of the notable changes include: (a) the time of supply for exported goods is now determined by considering the time when the registered person has obtained a certificate of export or such other equivalent Customs documentation, (b) the Tax Laws Amendment Act has deleted the input VAT apportionment rules and going forward, persons will be allowed to claim input VAT to the extent that it is incurred to generate taxable supplies, and (c) transfer of business as a going concern is now exempt from VAT.](https://resourcehub.bakermckenzie.com/en/en/resourcedata/content/vatgst-rates--thresholds/kenya/rates/rich-text)

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