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TAX GUIDE FOR INDIVIDUALS IN KENYA 2023



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INTRODUCTION

According to Article 209 of the Constitution of Kenya 2010, all persons in Kenya are under obligation to pay tax in accordance with the prevailing legislation and to file returns according to section 52B of the Income Tax Act, (cap 470), at the end of every financial year. A financial year is a 12-month period used by the government, organizations and businesses for financial and tax reporting purposes. Taxpayers can have different financial years depending on their industries. Individual tax returns must be filed by 30th June in the year following the financial year.¹

Therefore, it is the duty of every individual (resident and non-resident) who makes an income, either through employment, or business to pay their expected taxes and those with no income are expected to file nil returns.

There are two types of taxes, direct and indirect. Direct taxes are paid and filed by employed individuals only whereas indirect taxes apply to every taxpayer.

Below is a step by step filing guide for both employed and unemployed individuals;

EMPLOYED INDIVIDUAL

Taxes in Kenya for an employed individual are categorized into two main groups; Direct taxes and Indirect taxes.

1. Direct Taxes

Direct taxes is a tax where the impact and incidence are on the same person meaning the government imposes tax on one person and the tax is paid by the same person.

Filing of Income Tax

This is paid on the sources of income an individual might earn for example Business income from any trade or profession, Employment income, Rental income, Dividends and Interests. For an employed individual, Income Tax is mainly collected through PAYE (Pay As You Earn) under the Laws of Kenya Cap 470, Income Tax Act

PAYE is a method of collecting taxes from both residents and non residents of the country where the employer deducts a certain amount in accordance with the tax rate schedule and remits it to the Kenya Revenue Authority typically on or before the 9th day of the month following the one for which the tax is being paid. PAYE applies only to people earning Ksh. 24,000 and above.

²The tax rate schedule is as shown below;

Monthly Pay Bands (Ksh)	Annual Pay Bands (Ksh)	Rate of Tax (%)
On the first Shs. 24,000	On the first Shs. 288,000	10
On the next Shs. 8,333	On the next Shs. 100,000	25
On the next Shs. 467,667	On the next Shs. 5,612,000	30
On the next Shs. 300,000	On the next Shs. 3,600,000	32.5
On all income above Shs. 800,000	On all income above Shs. 9,600,000	35
PERSONAL TAX RELIEF		
2,400	28,800	

TABLE 1: Tax rate schedule

Under the Finance Act 2023, changes made to the income tax is an introduction of a higher personal income tax rate of 35% on the income of individuals whose income is above KSh. 6,000,000 annually.⁸

Filing of PAYE

¹PAYE returns are filed online via itax. This is done by June 30th every year. As an employed person, the employer should provide you with a P9 Form. This is a tax-deduction form that contains employees' basic salary, benefits, allowances, pension contributions, gross pay, tax charges, and personal relief for the whole year.

Kenya Revenue Authority
KENYA REVENUE AUTHORITY
DOMESTIC TAXES DEPARTMENT
TAX DEDUCTION CARD YEAR 2018

APPENDIX 2A

Employers Name..... Employer's PIN

Employee's Main Name..... Employee's PIN

Employee's Other Names.....

MONTH	Basic Salary Kshs.	Benefits Non Cash Kshs.	Value of Quarters Kshs.	Total Gross Pay Kshs.	Defined Contribution Retirement Scheme Kshs.	Owner-Occupied Interest Kshs.	Retirement Contribution & Owner Occupied Interest	Chargeable Pay Kshs.	Tax Charged Kshs.	Personal Relief Kshs.	Insurance Relief Kshs.	PAYE Tax (J-K) Kshs.	
	A	B	C	D	E			F	G	H	J	K	L
					E1 30% of A	E2 Actual	E3 Fixed	Amount of Interest	The lowest of E added to F			Total Kshs.	
January													
February													
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													
Totals													

TOTAL TAX (COLL.) Kshs.

To be completed by Employer at end of year

TOTAL CHARGEABLE PAY (COL. H) Kshs.

IMPORTANT

1. Use PSA (a) For all liable employees and where director/employee received Benefits in addition to cash emoluments.
(b) Where an employee is eligible to deduction on owner occupier interest.

2. (a) Deductible interest in respect of any month must not exceed Kshs. 12,500/=

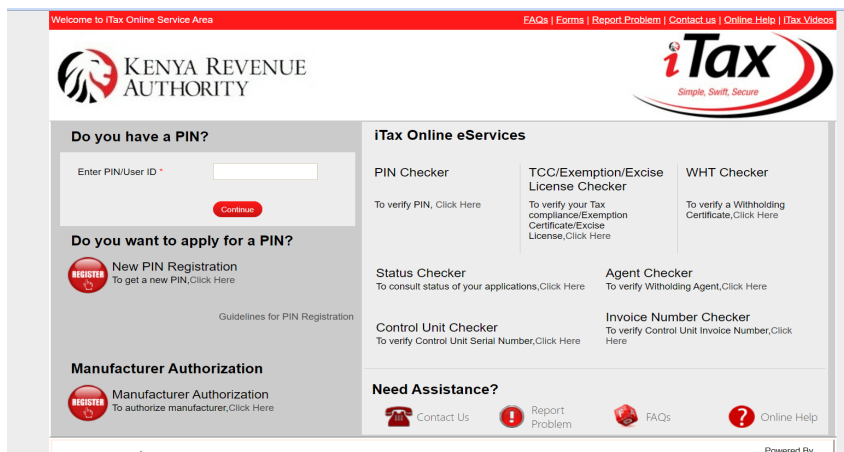
b) Attach
(i) Photostat copy of interest certificate and statement of account from the Financial Institution.
(ii) The DECLARATION duly signed by the employee.

PSA

Using a P9 form, one can be able to file annual income returns easily. Below is a sample of a P9 form.

The procedure is as follows:

- Login in using the <https://itax.kra.go.ke/KRA-Portal/> using your KRA PIN and Password.



Welcome to iTax Online Service Area

FAQs | Forms | Report Problem | Contact us | Online Help | iTax Videos

KENYA REVENUE AUTHORITY

iTax
Simple, Swift, Secure

Do you have a PIN?

Enter PIN/User ID *

Continue

Do you want to apply for a PIN?

REGISTER New PIN Registration
To get a new PIN, Click Here

Guidelines for PIN Registration

Manufacturer Authorization

REGISTER Manufacturer Authorization
To authorize manufacturer, Click Here

iTax Online eServices

PIN Checker
To verify PIN, Click Here

TCC/Exemption/Excise License Checker
To verify your Tax compliance/Exemption Certificate/Excise License, Click Here

WHT Checker
To verify a Withholding Certificate, Click Here

Status Checker
To consult status of your applications, Click Here

Agent Checker
To verify Withholding Agent, Click Here

Control Unit Checker
To verify Control Unit Serial Number, Click Here

Invoice Number Checker
To verify Control Unit Invoice Number, Click Here

Need Assistance?

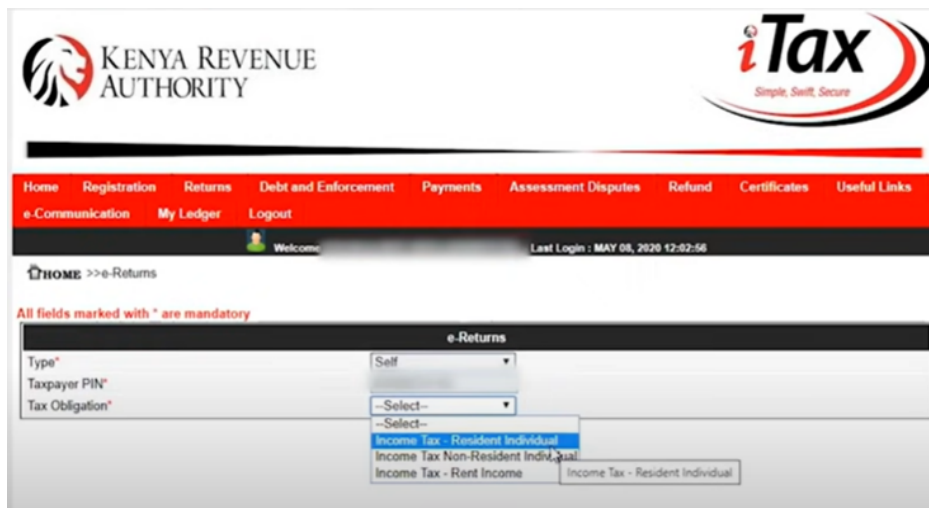
Contact Us | Report Problem | FAQs | Online Help

Powered By

- Click on the Returns tab and select File Returns option.



- Select the tax obligation as income Tax - Resident Individual then click on next



- Download the Income Tax Resident Individual Form, fill appropriately (using the P9 Form) and click on "VALIDATE" at the end of the Sheet N_Tax Due.

HOME >> e>Returns >> Income Tax - Resident Individual Form

Income Tax - Resident Individual Form

Steps to follow

1. Click on one of the links below to download the Return form
2. Fill the Excel/ODS Return form
3. Provide the details requested below
4. Upload the Excel/ODS Return form using Browse button
5. Click on submit to file returns (Version 16.0.0)

Click here to download Income Tax - Resident Individual Form(Excel)

Click here to download Income Tax - Resident Individual Form(ODS)

All fields marked with * are mandatory

Income Tax - Resident Individual Form

Type of Return*

Return Period From*

Return Period To

Upload Form*

Allowed File Type: zip.

☐ I Agree to the Terms and Conditions

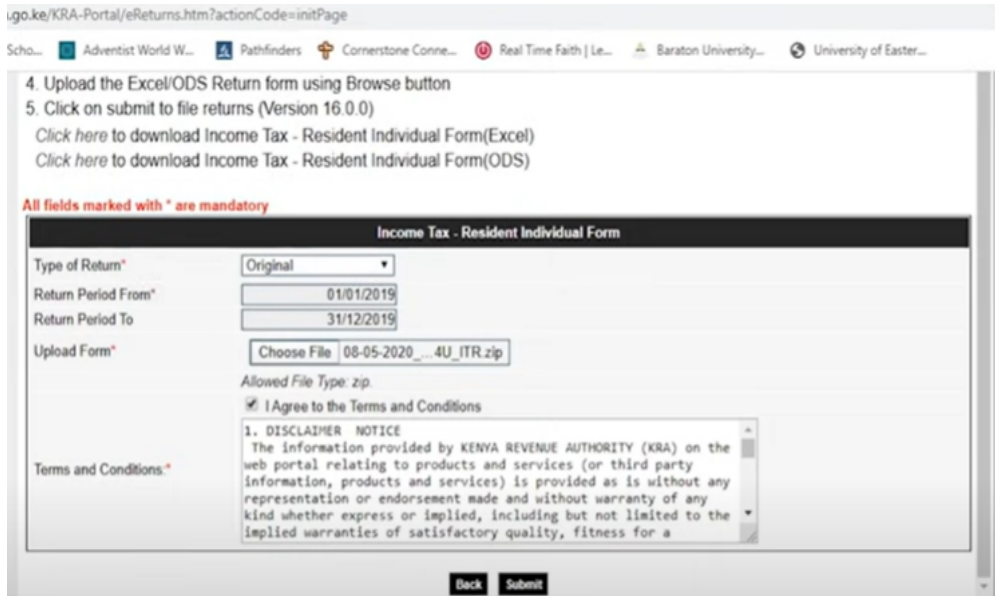
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- Click on the validate button to validate the data on the Income Tax - Resident Individual Excel Sheet.

File Home Insert Page Layout Formulas Data Review View Help Tell me what you want to do				
TaxComp...				
A	B	C	D	E
22	13.3 Total Installment Tax Paid (Total of "Amount of Installment Tax Paid" from N.Installment_Tax_Credits)	0.00	0.00	
23	13.4 Withholding Tax (Total of "Withholding Tax Amount" from O.WHT_Credits)	0.00	0.00	
24	13.5 Credits u/s 12A - Advance Tax on Commercial Vehicle (Total of "Amount of Advance Tax Paid" from P.Advance_Tax_Credits)	0.00	0.00	
25	13.6 Income Tax Paid in Advance (Total of "Amount of Income Tax Paid" from Q.IT_Payment_Credits)	0.00	0.00	
26	13.7 Credits u/s 41 (Total of "Amount of Tax Relief" from R.DTAA_Credits)	0.00	0.00	
27	13.8 Withholding Tax (Total of "Withholding Tax Amount Of Monthly Rental Income")	0.00	0.00	
29	14 Tax Due / (Refund Due) ((12 (Self) + 12 (Wife) - 13 (Self) - 13 (Wife))	-853.80		
PREVIOUS VALIDATE				

- Upload the Excel Sheet and click on the submit button



4. Upload the Excel/ODS Return form using Browse button
5. Click on submit to file returns (Version 16.0.0)
[Click here to download Income Tax - Resident Individual Form\(Excel\)](#)
[Click here to download Income Tax - Resident Individual Form\(ODS\)](#)

All fields marked with * are mandatory

Income Tax - Resident Individual Form

Type of Return*

Return Period From*

Return Period To

Upload Form*

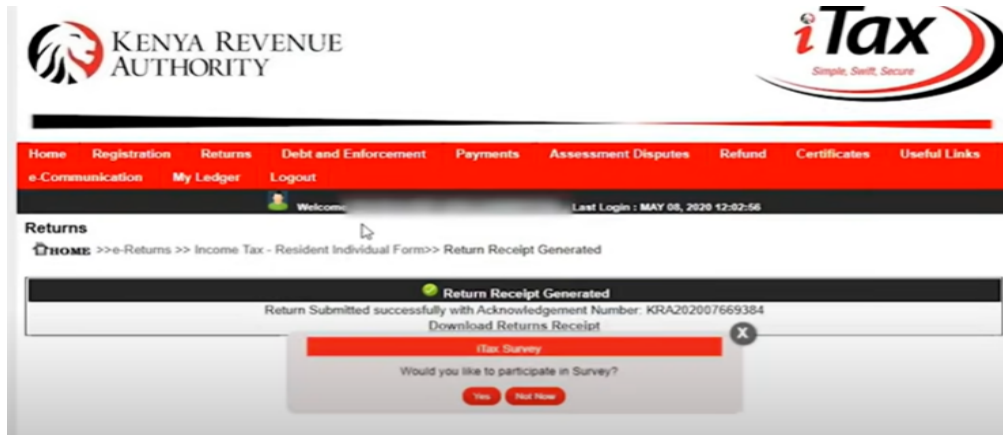
Allowed File Type: zip

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- Lastly, download the KRA eReturn Acknowledgement Receipt.



KENYA REVENUE AUTHORITY

iTax
Simple, Swift, Secure

Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links
e-Communication My Ledger Logout

Welcome Last Login : MAY 08, 2020 12:02:56

Returns
HOME >> e>Returns >> Income Tax - Resident Individual Form >> Return Receipt Generated

Return Receipt Generated
Return Submitted successfully with Acknowledgement Number: KRA202007669384
Download Returns Receipt

iTax Survey
Would you like to participate in Survey?

It is important to note that a negative figure on your KRA Returns means that you are due for a refund from KRA. In addition, a positive figure on your returns means you owe KRA and you are supposed to pay.

Statutory Deductions

Aside from PAYE, there are other statutory deductions that an employed person must pay. These include:

- a) NHIF (National Hospital Insurance Fund) under the Laws of Kenya Cap 255, NHIF Act No. 9 of 1998. The NHIF cover acts as a medical cover for employees and their families. Any salary-earning person is liable to a standard NHIF contribution. It graduates from a minimum of KSh.150 and a maximum of KSh. 1,700 per employee earning KSh. 100,000 every month. However there was a 15% Insurance relief introduced by Finance Act 2021 took effect 1st January 2023. It is calculated as follows:

$$\text{Insurance Relief} = 15\% (\text{Insurance Premiums} + \text{NHIF Contributions})$$

- b) NSSF (National Social Security Fund) under NSSF Act No. 45 of 2013. - This provides social security protection to workers in the formal and informal sectors. The NSSF Act provides for a monthly contribution equivalent to 12% where 6% is deducted from the employer and 6% from the employee.¹² The NSSF rates are applied on a graduated scale as shown below:

Tiers	Salary in KSh.	NSSF Deductions in KSh.
Tier I	KSh.. 18,000/= and below	KSh. 1440 (where employers pay KSh. 720 and and an employee pays KSh. 720)
Tier II	KSh.. 18,000/= and above	KSh. 2160 (where employers pay KSh. 1080 and and an employee pays KSh. 1080)

TABLE 2 NSSF Rates

- c) Affordable Housing Levy - This is a mandatory housing levy introduced by the Finance Act 2023, meant to be contributed by both the employer and employee. The employer and employee each contribute 1.5 % of the employees

gross salary(basic salary + regular cash allowances) to the National Housing Development Fund on a monthly basis.¹²

NB: For the statutory deductions; NHIF, NSSF, and housing levy, they are all filed by the employer on behalf of the employee. They are also deducted monthly as the monthly salary is being processed and remitted to the respective authorities.⁷

2) Indirect Taxes

In Kenya, tax that is imposed on one person but paid in whole or in part by another is known as an indirect tax. In contrast to direct taxes, which are levied on specific individuals, indirect taxes are imposed on goods and services and are paid for by the retailer or manufacturer. Therefore, as long as they use taxable goods, every Kenyan citizen is subject to indirect taxes. Thereby, indirect taxes have an effect on Kenyans in both employment and unemployment.

Indirect taxes in Kenya include, Value added Tax, Customs duty and levies and excise duty.

A. Value added Tax

VAT is an indirect tax that is paid by the person who consumes taxable goods and taxable services supplied in Kenya and/or imported into Kenya.⁹

Eligibility

Any person supplying or who expects to supply taxable goods and taxable services with a value of Ksh 5 Million or more in a year is required to register for VAT. Where a person has not attained the Ksh 5 Million threshold, voluntary registration can be granted subject to conditions.⁹

Due Date

VAT is due on or before the 20th day of the following month. This includes both the return and payment. ⁹Returns are submitted online through the iTax portal.

VAT Rates

There are two tax rates⁹:-

- 16% (General rate) – this rate applies to all taxable goods and taxable services other than zero-rated supplies.
- 0% (Zero-rate) – this rate applies to specific supplies listed in the Second Schedule to the VAT Act, 2013.

Steps of filing VAT

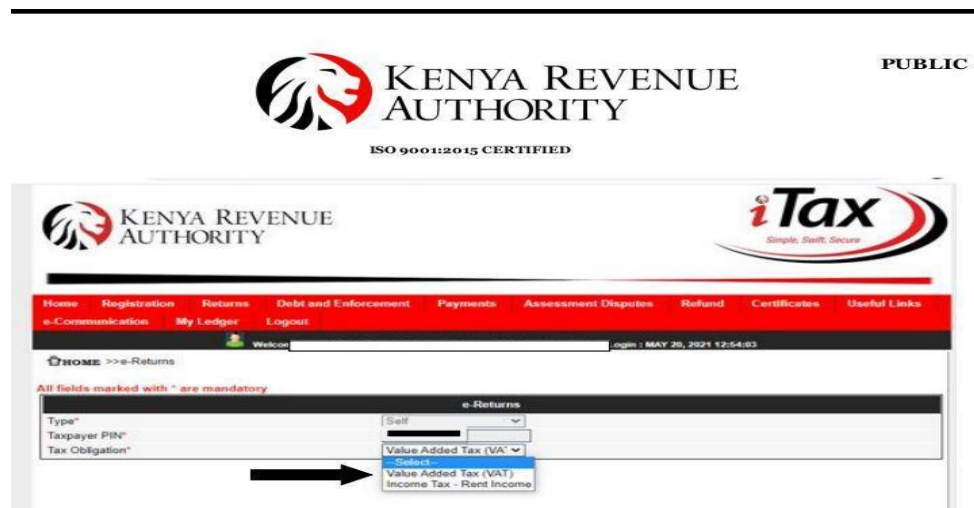
- Login to iTax using your PIN and password via <https://itax.kra.go.ke>.



- Click on the Returns and select file returns



- Select VAT as tax obligation



- Download VAT excel form



- Fill the mandatory section A



- Input the total sales made for all B2C transactions for the month



- Click on validate the zip file

A	B	C
11 21	Credit Brought Forward from previous month	0.00
12 22	Total Withholding VAT Credit (Total of "Amount of VAT Withheld" from L_WHT_Credits)	0.00
13 23	Add : Refund Claims Lodged	
14 24	Total VAT Payable (20-21-22+23)	240,000.00
15 25	Total VAT Paid (Total of "Amount of VAT Paid" from K_VAT_Payment_Credits)	0.00
16 26	Total Credit Adjustment / Inventory Approval Order (Total of "Credit Adjustment Voucher / Inventory Approval Order Amount" from K_VAT_Payment_Credits)	0.00
17 27	Total Debit Adjustment Voucher	0.00
18 28	Net VAT Payable / Credit Carried Forward (24-25-26+27)	240,000.00

19

20

PREVIOUS VALIDATE

- Generate the upload file by clicking ok

8. Generate the Upload file by clicking Yes.

A	B	C	D
4 14	Input VAT (12)	0.00	
5 15	VAT Claimable on Services Imported into Kenya (Total of "Amount of VAT Claimable" from J_VAT_Imported_Services_Dtls)	0.00	
6 16	Input VAT attributable to Only Exempt Supplies		
7 17	Input VAT attributable to Taxable and Exempt Supplies		
8 18	Less : Non-Deductible Input VAT (17 - (((1+2+3)/5)*17))	0.00	
9 19	Deductible Input VAT (14+15 - 16 - 18)	0.00	
10 20	VAT Payable / Credit Due for the period (13-19)	240,000.00	
11 21	Credit Brought Forward from previous month		
12 22	Total Withholding VAT Credit (Total of "Amount of VAT Withheld" from L_WHT_Credits)		
13 23	Add : Refund Claims Lodged		
14 24	Total VAT Payable (20-21-22+23)		
15 25	Total VAT Paid (Total of "Amount of VAT Paid" from K_VAT_Payment_Credits)		
16 26	Total Credit Adjustment / Inventory Approval Order (Total of "Credit Adjustment Voucher / Inventory Approval Order Amount" from K_VAT_Payment_Credits)	0.00	
17 27	Total Debit Adjustment Voucher	0.00	
18 28	Net VAT Payable / Credit Carried Forward (24-25-26+27)	240,000.00	

19

20

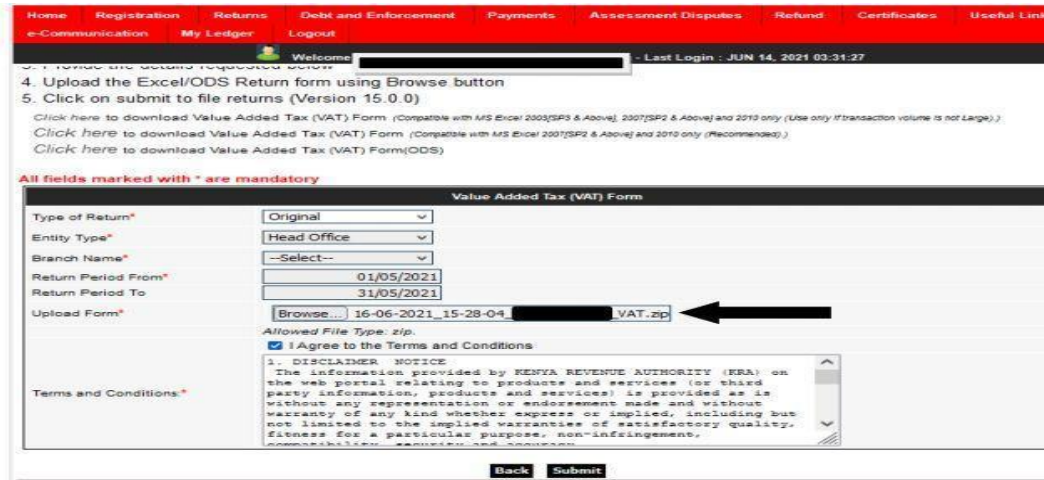
PREVIOUS VALIDATE

Generate Upload File(s)

Sheets are ready to be uploaded. Do you want to generate upload file?

Yes No

- Select the zipped file to be uploaded and submit the return



Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links
e-Communication My Ledger Logout
Welcome [User Name] - Last Login : JUN 14, 2021 03:31:27

4. Upload the Excel/ODS Return form using Browse button
5. Click on submit to file returns (Version 15.0.0)

[Click here to download Value Added Tax \(VAT\) Form \(Compatible with MS Excel 2003/SP3 & Above\)](#) 2007/SP2 & Above) and 2010 only (Use only if transaction volume is not large).
[Click here to download Value Added Tax \(VAT\) Form \(Compatible with MS Excel 2007/SP2 & Above\) and 2010 only \(Recommended\).](#)
[Click here to download Value Added Tax \(VAT\) Form\(ODS\)](#)

All fields marked with * are mandatory

Value Added Tax (VAT) Form

Type of Return* Original
Entity Type* Head Office
Branch Name* --Select--
Return Period From* 01/05/2021
Return Period To 31/05/2021
Upload Form* Browse... 16-06-2021_15-28-04_VAT.zip
Allowed File Type: zip.
☒ I Agree to the Terms and Conditions

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Back Submit

- Upon successful submission of return and acknowledgment receipt will be sent to the registered email.

B.Excise Duty

This is a duty of excise imposed on⁷;

- a) goods manufactured in Kenya, or;
- b) imported into Kenya and specified in the 1st schedule to Excise Duty Act, 2015.
- c) Supply of certain commodities such as cigarettes

Eligibility

Companies and Partnerships dealing in excisable goods and services are required to pay excise duty.

Excisable commodities include bottled water, soft drinks, cigarettes, alcohol, fuel, and motor vehicles.⁷

Excisable services include telephone and internet data services, fees charged

for money transfer services, and other fees charged by financial institutions.⁷

Excise rate

Examples of excise rate applicable in Kenya¹⁰;

Type of Service	Current Excise Rate
Telephone and Internet Services	15%
Money transfer services by banks, transfer agencies and other financial providers	15%
Money transfer service by cellular phone service providers	15%
Betting	12.5%
Gaming	12.5%
Prize competition	12.5%
Duty on lottery	12.5%
Fees charged on advertisements on television, print media, billboards and radio stations on alcoholic beverages, betting, gaming, lotteries and prize competition	15%
Amounts charged with respect to digital lenders	15%

TABLE 3: Excise rates

Due date

Excise returns are filed by the 20th day of the following month. Licensed manufacturers or suppliers of excisable services are required to submit excise returns on iTax.¹¹

Payment

Excise duty in Kenya for some excisable goods is filed in the form of excise stamps and the stamps are issued by KRA to licensed persons only.¹¹

For one to qualify as a licensed person they have to make an application through the Excisable Goods Management system after getting the Excise License or Import Certificate.¹¹

Steps of obtaining Excise stamps

- Submit an application for user stamps
- Obtain user credentials
- Train on the excise management systems
- Apply for excise stamps
- Obtain notification for approval
- Obtain KRA payment slip
- Pay for excise stamps
- Obtain excise stamps

C.Customs (Import) duty

The term "customs duty" or "import duty" refers to a tariff or tax imposed on imported goods into Kenya.

Import duty in Kenya, is levied on importation of goods under the provision of the East African Community Customs Management Act('the Act').⁷ Different goods imported into Kenya are subject to varied import duty rates. According to the East African Community Common External Tariff version 2022, there are four-band tariff with a minimum duty rate of 0%, rates of 10% and 25%, and a maximum rate of 35% in respect to all products imported into the East African Community.⁷

UNEMPLOYED INDIVIDUAL

Unemployed individuals are individuals with zero source of income for instance students.

It is fundamental to note that a NIL return should be filed only if an individual has not received ANY income within that financial year.

It is also important to note that lack of formal employment does not render an individual unemployed as some may for example own rental properties and in that case they will fill rental income tax.

Value Added Tax (VAT)

VAT is an indirect tax paid by individuals who consume taxable goods and services supplied in Kenya and/or imported into Kenya.

According to the Finance Act 2023, the general rate for VAT is **16%**. Except for zero-rated supply, this applies to all taxable goods and services

The following Guidelines provide the broad basis for VAT registered taxpayers to comply with the electronic tax invoice requirements ³:

1. In compliance with the requirements of the Electronic Tax invoice, all VAT registered taxpayers should use a compliant tax register with the following functionalities ³:
 - Check the invoice details (tax rate, taxable value, total tax and total gross amount) before issuance of the tax invoice to the customer. ³
 - Transmission of the validated tax invoices to KRA over the internet on a real time or near real time basis. ³
2. The list of the approved Electronic Tax Register suppliers and their manufacturers from whom VAT registered taxpayers can obtain the required registers shall be published on the KRA website. ³

3. The key features of a valid Electronic Tax Invoice include ³:

- purchaser intends to claim input tax for the VAT paid. It is the responsibility of the buyer to provide their PIN details to be captured in the invoice where they intend to claim input tax. ³
- Control Unit serial number - a unique number issued by KRA to identify each tax register. ³
- Control Unit invoice number - a unique number generated by the tax register upon issuance of each tax invoice. ³
- Quick Response (QR) Code - to confirm the validity of the tax invoice Compliant tax registers will have the capability of generation of credit and debit notes referencing the original tax invoice. ³

Disclaimer: This is a sample tax invoice highlighting the key features as provided for in the VAT (Electronic Tax Invoice) Regulations, 2020. The format and layout of the tax invoice will be at the discretion of the VAT registered taxpayer. ⁵

4. The following electronic tax register options can be adopted by the VAT registered taxpayers (at their discretion) ⁵:

- An integrated tax register - this is an ETR with inbuilt functionality to validate, generate and transmit tax invoices to KRA. ⁵
- An independent tax register connected to the invoicing system to validate and transmit tax invoices to KRA. This includes the upgraded Electronic Signature Device (ESD). ⁵
- A centralized tax register - connected to more than one cashier till (one to many). ⁵

NOTE: Where a taxpayer replaces the existing tax register, they are required to safeguard the previously used tax register in line with the requirement to keep records for five years as stipulated in Section 23 of the Tax Procedures Act, 2015 (TPA). ⁵

VAT registered taxpayers are reminded to continue filing their VAT returns as stipulated in Section 44 of the Value Added Tax Act, 2013. ⁵

VAT registered taxpayers who wish to be on-boarded as early adopters are encouraged to do so. Kindly reach out to us on timsupport@kra.go.ke for further guidance and support.⁵

For more information, kindly access the links below from the KRA website⁵:

FILING NIL RETURNS.

1. The Kenya Revenue Authority (KRA) is tasked by the government with assessing, collecting, and accounting for all tax revenues. Everyone in Kenya who has a PIN must file their taxes. You file NIL returns for the tax periods in which you did not earn any money.⁵

Nil returns indicate that an individual filed an income tax return to inform KRA that he/she did not pay any taxes during the fiscal year. A person with a valid KRA PIN who does not have a source of income (or does not earn revenue from their sources) should file NIL returns through the iTax portal.

Guidelines on how to file Nil returns

- Access the KRA iTax portal, visit the itax.kra.go.ke NIL returns online or go to the official KRA website and click **'File returns'**
- Log in to the iTax portal.
- Click on 'returns' and choose **'Nil returns'**
- In the type selection, select **'self'**
- As for Taxpayer PIN, the system will automatically fill in your KRA PIN.
- In the tax obligation section, choose **'income tax-resident'**
- Click **'next'** to proceed.
- The system will take you to the income tax-return period page, click **'submit'**
- Read the message that will pop up at the top
- Click **'OK'**
- Click on **'Download returns receipt'**

NB: You can also file a NIL return using the new KRA M-service App.

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- 11) <https://www.kra.go.ke/business/companies-partnerships/companies-partnerships-pin-taxes/excise-duty>
- 12) <https://ronalds.co.ke/statutory-deductions-for-employers-in-kenya/>