

Income Tax Resident Individual Filing



KENYA REVENUE
AUTHORITY

Tulipe Ushuru, Tujitegemee!

How do I register for a PIN?

Pin Registration is an online process done via iTax portal.

PIN registration requirements available on the www.kra.go.ke

How do I file?

Filing Returns Process (Using Excel)

Are you an employee and looking to file your income tax return for employment income only using the excel return?

Step 1

Get your P9 form from your employer

Step 2

Go to the itax portal on itax.kra.go.ke

Step 3

Enter your pin, click continue

Step 4

Your password and the security stamp, which is the answer to the arithmetic and log in

Step 5

Once logged in, update your professional details and go to the returns menu and select File return

Step 6

Select the tax obligation and click next

Step 7

Click to download the income tax return form in excel using the provided link

Step 8

Once you have downloaded and opened the excel return on your desktop, Enter the Pin, type of return, return period from and return period to.

Step 9

Go to sheet F, Employment Income, enter the Pin of your employer, name of your employer and the gross pay allowances and benefits from employment other than car and housing, net value of housing as per the P9 form.

Step 10

Go to sheet M and select the Pin of the employer from the drop down

Step 11

Enter name of the employer, taxable salary, tax payable on taxable salary, amount of tax deducted as per the P9 form.

Step 12

Some P9 forms refer to taxable salary as chargeable pay.

Step 13

Go to Sheet T, Tax Computation and enter the defined or pension contribution figure from your P9 form, actual amount contributed by the employee up to a maximum prescribed limit of 240,000 shillings in case your actual contribution is higher.

Step 14

Enter the personal relief as per your P9 form

Step 15

In case of a tax refund, you will be required to fill the bank details on the basic information sheet A, before you validate the file.

Step 16

Once you have confirmed that the tax computation details are matching with your P9 form and correct tax due or refund calculated, then validate and generate the upload file.

Step 17

The zipped upload file is saved automatically under your documents folder in the desktop you are using.

Step 18

Go back to the itax portal, and enter the return period, if filing for the first time. Otherwise, the return period will pre-populate.

Step 19

Upload the form by choosing the zipped file which was generated and saved under your documents

Step 20

After reading the terms and conditions, kindly agree to them and submit.

Step 21

Download the returns receipt

Any other benefits in employment income (Excel)

If you have other benefits or reliefs relating to employment income like a car provided by your employer, mortgage for owner-occupied house not a rental house, home ownership savings plan, insurance relief or exemption certificate for disability, you will select “yes” against what is applicable under the basic information sheet A and then the appropriate sheet will be opened, which requires that you fill the relevant details which relates to that benefit all relief or exemption as per the supporting evidence you have on the same.

For car benefit, sheet I, you need to have the car registration details and the original cost if owned by your employer or the cost of hiring

For Mortgage, sheet J, you need a certificate from the lender, which shows your mortgage account number, Pin and name of the lender, amount borrowed, amount outstanding at year-end and interest paid

For Hosp, sheet K, you need a certificate from the financial institution which shows your account number, Pin and name of the financial institution, total deposit for the year

For Insurance relief, sheet L, you need the certificate from your insurance company which shows the Pin and name of the insurance company, type of policy, insurance policy number, policy holder, commencement date, maturity date, sum assured and annual premium paid

For persons living with disability, Section A Part 6, you need a valid exemption certificate issued by Kenya Revenue Authority

To capture the exemption certificates, go to the lowest section of the basic information sheet, for the exemption certificates date from and to.

If the exemption certificate is valid from the beginning of the return period, then exemption dates should be the same as the return period dates

If the exemption certificate expired within the return period and it was renewed, you will capture both expired and renewed exemption certificates

The date from, for expired certificate, will be the return period start date and date to, as the actual expiry date as per the certificate.

The renewed certificate date from, will be the actual commencement date and date to, will be the return period end date.

Then go back to the tax computation sheet and validate the return.

The zipped file is saved automatically under your documents.

Go back to the itax portal, and enter the return period, if filing for the first time. Otherwise, the return period will pre-populate.

Upload the form by choosing the zipped file which was generated and saved under your documents

After reading the terms and conditions, kindly agree to them and submit.

Download the returns receipt .

Payment Registration

Duties and taxes are levied on any imported and exported goods before releasing them from Customs; except goods qualifying for special privilege according to the laws and regulations, whereby their duties and taxes are exempted.

To import any good such a car or machinery requires the engagement of a customs clearing agent.

When engaging with your preferred clearing agent ensure you always have:

Import Declaration Forms (IDF)

Customs declaration (Entry)

A Certificate of Conformity (CoC) from the PVoC agent for regulated products

An import standards mark (ISM) when applicable

Valid Commercial invoices from the exporting firm

Valid pro forma invoices from the exporting firm

The customs clearing agent is then allowed to declare the goods you are importing on the customs portal known as SIMBA.

Guidelines for Students and Senior Citizens

It is important to note that if you do not have an income, it is advisable to file a NIL return. This is especially for students, and senior citizens who are not in gainful employment in the diaspora.

For more information please call the Contact Centre on
Telephone Number; 020 4999 999 / 0711 099 999
or Email: callcentre@kra.go.ke

www.kra.go.ke

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