



ISO 9001:2008 CERTIFIED

DOMESTIC TAXES DEPARTMENT

STEP BY STEP GUIDE FOR APPLICATION OF TAX AMNESTY ON RENTAL INCOME

1. Amnesty Application Form

- Download the amnesty application form from the KRA website; www.kra.go.ke.
- Complete the form and submit it to your station or the nearest KRA's Domestic Taxes station for processing.

2. Filing of the Tax Return and Payment

- Amnesty applicants shall be required to file their original or amended tax returns for 2014 and 2015 online via iTax system and pay in full the principal tax due from the declared rental income **immediately**.
- The process of filing the income tax returns (original or amended) and make payment is as follows;

(a) Filing the tax return online via iTax System;

- Log on to itax.kra.go.ke
- Download the income tax resident form
- Fill-in your tax return
- Upload the form in iTax system

Notes:

- a) To file online, first register with iTax via the iPage facility at KRA website.*
- b) For amnesty, use the current individual tax rates (i.e. graduated scale – 10% to 30%) to determine the tax payable.*

(b) Tax payment process

- From iTax, generate the electronic **payment slip** to use in paying the tax at any KRA appointed bank or via Mpesa.
- To pay via Mpesa;
 - While generating the payment slip, select payment option of 'cash' and choose 'bank'.
 - Use the **KRA Pay Bill Number 572572** and the **Account Number** is the **Payment Registration Number** quoted at the top right corner of the generated **Payment Slip**.

3. Processing of the Amnesty by KRA

- KRA will promptly process the amnesty and communicate its decision through the contacts you have provided in the application form.

- Applicants **shall not** be required to apply for the waiver of tax interest and penalties once they have submitted the amnesty application, filed return online and paid tax due in full.
- Once the amnesty applicant satisfies all the requirements including filing the tax return for 2015 which is due from January 2016 and paying all taxes thereof, the Commissioner shall issue an **amnesty certificate**. Please note that the deadline for the amnesty is **30th June 2016**.

For further clarification, please contact;

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Enquiries can also be directed to the KRA Help Desk on Tel: 020-2816095 or email: rentalincome@kra.go.ke. You may also visit the Help Desk at Times Tower Building, Ground Floor or the nearest KRA Station for assistance.

Amnesty Application Ni Rahisi