



**KENYA REVENUE  
AUTHORITY**  
ISO 9001:2015 CERTIFIED

## **Public Notice Presumptive Tax**

Kenya Revenue Authority would like to notify the public that in accordance with Finance Act, 2018, the Presumptive Tax shall become payable from **1<sup>st</sup> January 2019**.

Persons acquiring or renewing business permit or licence at the County shall pay this tax at the rate of 15% of the business permit fee or licence payable. This tax shall only apply where the turnover from business is less than shillings five million (5,000,000) per annum.

The tax does not apply to persons engaged in management or professional services, rental businesses and incorporated companies.




Eligible taxpayers will have to log onto iTax to make payment for Presumptive Tax. The taxpayers shall be required to generate a Payment Registration Number (PRN) on iTax under Presumptive Tax Payment, after which they can pay through M-Pesa Pay Bill Number 572572 or any other partner bank.

All eligible taxpayers are advised to pay for the Presumptive Tax at the time of payment for business permit fee or trade licence.

For further clarification please contact the **Contact Centre** on **Tel: 020 4 999 999; 0711 099 999** or **Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke)**. You may also visit the nearest KRA office, KRA Service Centre or Huduma Centre.

**Commissioner for Strategy, Innovation & Risk Management Department**

Disclaimer: Taxpayers are notified that KRA will not accept responsibility for payments not received, credited and validated in the relevant Kenya Revenue Authority accounts  
Centre: +254 (020) 4 999 999, +254 (0711) 099 999, Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke) Complaints & Information Center: +254 (0) 20 281 7700 (Hotline), Email: [cic@kra.go.ke](mailto:cic@kra.go.ke)

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*Tulipe Ushuru Tujitegemee!*

**KENYA  
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