

TAX **GUIDE**

Simplified. Optimized.

**An overview of tax obligations and rates for businesses
and individuals in Kenya**

Key 2025 Tax Rates in Kenya



Corporate Income Tax (residents) - 30%

Corporate Income Tax (non - residents) - 30%

Turnover Tax (TOT) - 1% on gross turnover
(monthly up to KES 25M p.a.)

Branch Remittance Tax - 15% of repatriated income

Pay As You Earn (PAYE) - Graduated (10% - 35%)

VAT - 16% (standard rate)

Capital Gains Tax - 15%

Withholding Tax (WHT) - (3% - 20%) depending on nature
of payment. Reduced rates may apply where Kenya has a
Double Tax Avoidance Agreement

Significant Economic Presence Tax - 30% of deemed
taxable profit

NSSF Tier I - 6% of gross salary, up to a lower limit of
KES 8,000 per month

NSSF Tier II - 6% of gross salary, up to an upper limit
of KES 72,000 per month

Excise Duty - Varies by product

Customs Duty - Varies by product

Miscellaneous Fees & Levies - Varies by product

Export Investment Promotion Levy - Varies by product

Corporate Income Tax - Due dates

- 1st Quarter - Due by the 20th of the 4th month after the financial year end
- Balance of Tax - Due by the last day of the 4th month after the financial year end
- 2nd Quarter - Due by the 20th of the 6th month after the financial year end
- 3rd Quarter - Due by the 20th of the 9th month after the financial year end
- 4th Quarter - Due by the 20th of the 12th month after the financial year end

Tax Returns & Other Compliance Deadlines

- Individual Returns - Due by 30th June
- Company Returns - Due by the last day of the 6th month following the financial year end
- Capital Gains Tax (CGT) - Payment due by the 20th of the month after transfer of shares / properties
- Common Reporting Standard (CRS) - Annual report due by 31st May



Tax Payment Deadlines



WHT - Due 5 days after payment of service (including accruals)

Withholding VAT - Due 5 days after payment of invoice

Value Added Tax - Due by the 20th of the following month

Excise Duty (Gaming) - Due every 24 hours

Excise Duty (Others) - Due by the 5th of the following month

Turnover Tax (TOT) - Due by 20th of the following month

PAYE - Due by 9th of the following month

Affordable Housing Levy (AHL) - Due by 9th of every month

SHIF - Due by 9th of the following month

NSSF - Due by 5th of the following month

NITA - Due by 9th of the following month

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