

KRA - Kenyans Living Abroad

Learn about Kenyans Living Abroad

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About KRA

The Kenya Revenue Authority (KRA) was created by an Act of Parliament (Chapter 469 of the laws of Kenya) in July 1995 to collect, administer and account for revenue on behalf of the Government of Kenya (GoK).

The Authority's 7th corporate plan (2019 – 2021), seeks to support the Government's Big Four Agenda and the Third Medium Term Plan of Vision 2030. KRA's main contribution to both initiatives rests primarily on the mobilization of resources to fund the activities envisaged. KRA's Transformation Agenda seeks to build on foundations laid during the 6th Plan that saw a shift from Enforcement to Taxpayer Facilitation. On a global front we seek to achieve this by our vision which is to be a globally trusted revenue agency facilitating tax and customs compliance, through strategic outcomes aimed at improving the country's business environment, bettering the ease of doing business score and hence achieving improved compliance through data driven decision making and a growth in revenue collection.

The Authority aims to achieve this by improving and simplifying tax payment processes, ensuring effective and efficient tax administration as well as enhancing Border Control services. As a Tax Agency, we intend to increase our customer satisfaction levels, encompassing our taxpayers in the Diaspora. As such, KRA has an International Relations and Diplomacy Office (IRD); which seeks to provide support through nurturing, sustaining and leveraging relationships with multilateral and bilateral partners based in various locations where our citizens are based.

Pin Registration

A PIN is a Personal Identification Number used while doing business with Kenya Revenue Authority, other Government agencies and service providers.

Do I need a PIN?

You are required to have a PIN if you expect to earn any income from Kenya. This applies to both Residents and Non- residents.

Some transactions will also require you to have a PIN. These transactions include but are not limited to;

- i. Registration of title, stamping of instruments by the Commissioner of Lands, and payment of Land Rent.
- ii. Approval of plans, payment of water deposits, application for a business permit, payment of Land Rent by Local Authorities.
- iii. Registration of Motor Vehicles, and licensing under the Traffic Act (Cap 403) by the Registrar of motor Vehicles.

- iv. Registration of Business Names and Companies by the Registrars of Business names and companies.
- v. Trade licensing by the Ministry of Commerce.
- vi. Application for Value Added Tax registration.
- vii. Underwriting policies by Insurance Companies.
- viii. To facilitate importation of goods, Customs clearing and forwarding at the offices of Commissioner of Customs and Excise.
- ix. Payment of Deposits for power connections at Kenya Power and Lightning Co. Ltd.
- x. To facilitate all contracts for supply of goods and services to all Government Ministries and Public bodies.

How do I register for a PIN?

Pin Registration is an online process done via [iTax](#) system.

*PIN registration requirements available on the [KRA website](#)

Tax Obligations

Every person with a Personal Identification Number is required to file and pay their taxes via [iTax](#) on or before the due date.

Kenyans in the diaspora are encouraged to visit any home missions abroad to receive filing support or any other assistance related to their PIN.

Some of the tax obligations include;

Tax Obligation	Brief Description	Due Date
Income Tax	Income Tax is chargeable upon all the income of a person, whether resident or non – resident accrued or derived in Kenya This tax obligation is MANDATORY.	Individuals – 30 th June of the following year
		Corporates – Last day of the 6 month following the end of their account period Payments are however done by the last day of the 4th month following the end of the accounting period
Value Added Tax (VAT)	VAT is charged on supply of taxable goods or services made or provided in Kenya and on importation of taxable goods or services into Kenya	On or before 20 th of the following month
Pay As You Earn (PAYE)	PAYE is a method of collecting tax from individuals in gainful employment. Employers are required to register for this obligation, and deduct PAYE from their employees' salaries and wages at the prevailing rates and remit the same to KRA	On or before the 9 th of the following month

Residential Rental Income Tax	This is tax payable by resident persons on residential rental income accrued or derived in Kenya where the rent income is between Kshs.288,000 (Kshs. 24,000 per month) and Kshs.15 million per annum.	On or before the 20 th of the following month
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Other tax obligations include;

- Withholding Tax
- Capital Gains Tax
- Excise Duty
- Turnover Tax
- Advance Tax

Returning Residents Guidelines

Planning to travel back?

You are allowed, among other items, one motor vehicle (excluding buses and mini buses) into the country duty free subject to the following conditions:

- You must have resided outside Kenya for at least twelve (12) months.
- You must have personally owned and used the motor vehicle outside Kenya for at least twelve months.
- The motor vehicle must not be older than 8 years.
- You must have attained the age of eighteen years. You must not have been granted a similar exemption previously.

Exemptions:

Items that may be exempted when imported as baggage by a returning resident are:

- Wearing apparel
- Personal and household effects which were in his personal or household use in his former place of residence

More information available on: <https://kra.go.ke/en/individual/importing/learn-about-importation/importing-goods>

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.

Importing

If you wish to import any commodity into Kenya, you will have to enlist the services of a clearing agent who will process the import documentation through Kenya Customs electronically on the Integrated Customs Management System (iCMS) and clear the goods on behalf of the importers.

An import declaration fee (IDF) of 2% of the Customs Value is payable. Customs will assess duty payable depending on the value of the goods and the duty rate applicable.

The East African Community Common External Tariff prescribing the duty rates of imported items is available at the [KRA website](#).

Motor Vehicle Notices & Regulations:

If you wish to import a car into Kenya temporarily, here are some of the requirements.

For Kenyan Citizens:

Prior to gaining entry approval, the foreign operator from the East African Community (EAC) or Common Market for East and Southern Africa (COMESA) Countries must have a valid Temporary Importation of Road Vehicles Form (Form C32) which is issued at the Border Station.

To obtain a Form C32, an individual MUST:

1. Be a foreigner with foreign identification
2. Have a valid work permit or proof of residency, if Kenyan.
3. Have the foreign Motor Vehicle Registration Book in his/her name.
4. Have a valid Power of Attorney or authorization to operate the vehicle from the Motor Vehicle Owner, in case the operator is an agent of the owner.
5. For diplomats, one must prove that they have on going diplomatic status. In addition, must prove that they work in a diplomatic capacity e.g. Valid Diplomatic identification.

Individuals without these documents from the EAC and COMESA countries will not be issued with a Form C32 or be allowed to locally operate a foreign registered motor vehicle and any such vehicle operated without the above will be impounded.

For Non – Kenyans:

Prior to gaining entry approval, a foreign operator from Countries outside the EAC or COMESA Countries must have a valid International Circulation Permit from Country of Origin (Carnet de Passage en Douane) or Pass Sheet issued from their Country of Origin. This Carnet de Passages en Douane must be valid for use in Kenya

In addition to this, he/she MUST provide:

1. Foreign identification
2. Proof of residency in the foreign country, if Kenyan.
3. Have the foreign Motor Vehicle Registration Book in his/her name.
4. Have a valid Power of Attorney or authorization to operate the vehicle from the Motor Vehicle Owner, in case the operator is an agent of the owner.

Individuals without these documents will not be allowed entry in to or to locally operate a foreign registered motor vehicle and any such vehicle operated without the above will be impounded.

In addition to having a Form C32 or an International Circulation Permit from Country of Origin (Carnet de Passage en Douane), an operator of a Foreign motor vehicle must apply for a Foreign Motor Vehicle Permit.

To make an application for a foreign permit, an individual will require:

1. A valid Form C32 or an endorsed valid International Circulation Permit from Country of Origin (Carnet de Passage en Douane)
2. Certificate of COMESA Insurance
3. An online account on eCitizen which will be used to make the application.

The initial application for the Foreign Permit will be done upon entry into the country and will be issued based on the following categories:-

1. A paid up foreign permit, valid for a month, will be issued to vehicles on tour in Kenya with an International Circulation Permit from Country of Origin (Carnet de passage en douane).
2. A free fourteen-day temporary permit will be issued at entry points to only vehicles with a Form C32 entering Kenya.

No vehicle will be allowed out of a Customs Border Station without the owner being in possession of either a Form C32 or Carnet de Passage and a Foreign Permit.

On expiry of fourteen days or granted period, the applicant, may seek an extension of their Form C32 and Foreign Permit from the Customs and Border Control Department, Enforcement Division Regional Offices. Extension of the Form C32 and Foreign Permits SHALL not be allowed unless the Customs Officer physically verifies the vehicle and is satisfied that a justified reason for the extension has been given.

All operators of foreign vehicles whose vehicles do not meet the above requirements MUST re-export their vehicles with immediate effect and any contraventions will lead to enforcement actions including impounding of the said vehicles.