



KENYA REVENUE
AUTHORITY
ISO 9001:2008 CERTIFIED

**Public
Notice**

Withholding Tax on Rental Income

Kenya Revenue Authority wishes to notify landlords and tenants that the government through the Finance Act 2016, introduced a withholding tax of **10% on gross rent** payable to landlords, **effective from 1st January 2017**.

This is meant to facilitate collection of tax on rental income by appointing agents and/or tenants who occupy both commercial and residential premises. The appointed agents shall withhold the tax and remit to Kenya Revenue Authority via iTax by the 20th day of the following month.

The appointed agents are notified through their official email address about their obligations under the law. No person shall withhold any tax unless appointed in writing by the Commissioner as a withholding agent.

The appointed agents can be verified by visiting KRA website (**www.kra.go.ke**) under Agent Checker (Tenant Withholding agent).

For more details on the Rent Withholding Tax, visit the KRA website; (webpage named: **2016 Landlords Legislation**). For any further clarification and enquiries on this matter, please contact:-

- **Mercy Mutisya** on Tel. +254(020)2715540/2717611/2717642/2718513
Ext. 2085 Email; **mercy.mutisya@kra.go.ke**
- **Josephine Mugure** on Tel Ext. 2025, Email; **josephine.mugure@kra.go.ke**

You can also communicate with us via email; **rentalincome@kra.go.ke**

Commissioner of Domestic Taxes

Disclaimer: Taxpayers are notified that KRA will not accept responsibility for payments not received, credited and validated in the relevant Kenya Revenue Authority accounts **Corruption Reporting:** +254 (0726) 984 668, Email: corruptionreport@kra.go.ke **Short Messaging Services (Sms):** Dial (*572#) or Text to 22572. Contact center: +254 (020) 4 999 999, +254 (0732) 149 999, +254 (0711) 099 999, Email: callcentre@kra.go.ke **Complaints & Information Centre:** +254 (0) 20 281 7700 (Hotline), +254 (0) 20 281 7800 (Hotline), +254 (0) 20 343 342, Fax +254 (0) 20 341 342, Email: cic@kra.go.ke

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Tulipe Ushuru, Tujitegemee!

