

LICENSE FEES - 2020

The following shall be the approved license fees for the respective license categories as well as the annual license renewal fees: -

Table 1: Charges of Licence Fees

Fees based on licence Category: Categories C, A, T and Category M for annual renewal				
	CATEGORY C	CATEGORY A	CATEGORY T	CATEGORY M
	Composite license offering all services under A, T and M	Audit and Assurance	Tax practitioner	Accounting Controls and Consultants
Annual License Fees (Kenyans)	Kshs 10,000.00	Kshs 7,500.00	Kshs 5,000.00	Kshs 5,000.00
Annual License Fees (Non-Kenyans)	Kshs 25,000.00	Kshs 15,000.00	Kshs. 10,000.00	Kshs. 10,000.00

Table 2: Firm Licence Fees

Fees based on annual Turnover for all the categories C, A, T and Category M										
	Lower band for small and practitioners (turnover Kshs.0M – Kshs.5M)			Middle band for middle level practitioners (turnover Kshs 5M – Kshs.50M)			Higher band level for mature practices (turnover greater than KShs. 50M)			
Turnover in Millions	Below KShs 0.5	KShs 0.5 – 1M	KShs 1M- 5M	KShs 5M– 10M	KShs 10M– 30M	KShs 30M – 50M	KShs 50M – 100M	KShs 100M – 200M	KShs 200M – 500M	KShs 500M<
Firm Fee	KShs 5,000	KShs 7,500	KShs 10,000	KShs 15,000	KShs 25,000	KShs 40,000	KShs 75,000	KShs 150,000	KShs 250,000	KShs 500,000