

Jurisdiction's name: Kenya		Kenya Revenue Authority	
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p>Kenya Revenue Authority (KRA) was established by an Act of Parliament, Chapter 469 of the laws of Kenya, which became effective on 1st July 1995. It is responsible for the assessment, collection and accounting of all revenues that are due to the government in accordance with the laws of <u>Kenya</u>. The assessment, collection and accounting is primarily done through Personal Identification numbers (PINs) which are in essence TINs.</p> <p>A TIN is issued by the KRA to individuals who have attained the age of 18 years upon application and to entities who have complied with the requirements of the registering organisation upon application. The TIN identifies an individual or entity for purposes of transacting business with KRA, other Government agencies and service providers.</p> <p>The TIN issued to the individual or entity is used for all tax heads (TOT, WHT, WVAT, VAT, income tax, excise). Once issued, the TIN is valid without need for renewal but the individual or entity may apply for cancellation of the TIN or an obligation within the TIN subject to certain conditions being met. A TIN is often used for but not limited to:</p> <ul style="list-style-type: none"> • Registration of title, stamping of instruments by the Commissioner of Lands, and payment of Land Rent. • Approval of building plans, payment of Land Rent by Local Authorities. • Registration of Motor Vehicles, and licensing under the Traffic Act (Cap 403) by the Registrar of motor Vehicles. • Registration of Business Names and Companies by the Registrars of Business names and companies. • Trade licensing by the Ministry of Commerce and application for a business permit. • Underwriting policies by Insurance Companies. • To facilitate importation of goods, Customs clearing and forwarding • To facilitate all contracts for supply of goods and services to all Government Ministries and Public bodies. • Making tax returns, adding tax obligations and paying for taxes. • Applications for getting certain utilities (Water, Electricity) • Opening bank accounts 			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[YES]	Entities	[No]
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response: N/A			

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response: Entities registered under the registrar of companies (limited companies and partnerships) get their TIN upon registration. Other entities e.g. societies and schools are required to present their registration documents for validation before a TIN is issued by the KRA.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

- The TIN should always be capital letters and No hyphens.
- TIN should have 11 digits. The first and last digits are letters and the others are numbers.
- Entities TIN starts with letter P and Individual TIN starts with letter A. For example, an entity TIN shall present as P123456789X while an individual TIN shall present as A123456789X

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Presently TINs are only found on the TIN certificate issued to the TIN holder from the competent service authority.

Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

- Further information on the TIN can be found on the TIN competent service authority **website www.kra.go.ke**
- The TIN can be verified (confirm whether or not a particular TIN is genuine) using the TIN checker found on the **website itax.kra.go.ke**

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

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- KRA has the following channels of communication on further questions for TINs:
- Faith Maina
- E-mail: Faith.Maina@kra.go.ke
- Kenyacompetentauthority@kra.go.ke
- Phone: +254 709 017 997
- Mobile: 254 709 017 997