

Jurisdiction's name:	Kenya
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Information on Residency for tax purposes
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Section I – Criteria for Individuals to be considered a tax resident

Section 2, Income Tax Act (Cap 470)

(i) That he has a permanent home in Kenya and was present in Kenya for any period in a particular year of income under

consideration; or

(ii) That he has no permanent home in Kenya but -

(A) Was present in Kenya for a period or periods amounting in the aggregate to 183 days or more in that year of income; or

(B) Was present in Kenya in that year of income and in each of the two preceding years of income for periods averaging more than 122 days in each year of income;

Section II – Criteria for Entities to be considered a tax resident

Section 2, Income Tax Act (Cap 470)

(i) That the body is a company incorporated under a law of Kenya;

or

(ii) That the management and control of the affairs of the body was exercised in Kenya in a particular year of income under consideration; or

(iii) that the body has been declared by the Minister by notice in the Gazette to be resident in Kenya for any year of income;

Section III – Entity types that are as a rule not considered tax residents

Partnerships

Section IV – Contact point for further information

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