

**DOMESTIC TAXES DEPARTMENT
BUSINESS TRANSFORMATION OFFICE
GUIDE/CLARIFICATION**

**CLAIMING OF INSURANCE RELIEF IN THE INCOME TAX RESIDENT
(ITR) RETURN FOR PERIOD 2022**

The Finance Act 2021 amended section 31 of the Income Tax Act to allow contributions to NHIF to qualify for Insurance Relief effective 1st January 2022.

Resident taxpayers filing the Income tax Resident (ITR) return for 2022 are guided as follows:

1. Upon filing of the return (either excel form and web based ITR), the user should select 'Yes' to the question 'Do You Have an Insurance Policy'
2. Proceed to capture the NHIF details under the iTax 'Insurance Relief sheet' as follows:

Field No.	Field Name	What to Capture
1.	PIN	NHIF PIN i.e. P051099232D
2.	Name	National Hospital Insurance Fund
3.	Type of Policy	Health
4.	Insurance Policy Number	NHIF Member Number Note: This may be found in: a) The taxpayer's NHIF Card b) Some employers capture the number in employee's payslips. c) Taxpayers can also retrieve the number from NHIF by sending an SMS with one's ID number to 1550 . For this option, one should type the letters 'ID', enter space, then proceed to capture the ID number e.g. ID 12345678
5.	Policy Holder	Self
6.	Commencement Date	01/01/2022
7.	Maturity Date	31/12/2022
8.	Sum Assured	Capture the Annual Premium Paid
9.	Annual Premium Paid	Amount of Total NHIF Contributions for 2022 Note that fields no. 8 and 9 bear the same information, for this purpose

END