



Kenya Revenue Authority

Income Tax Department

P.A.Y.E. CREDIT SLIP

ORIGINAL

SERIAL NO.....

Pay Roll Month.....

Employers P.I.N

--	--	--	--	--	--	--	--	--	--

Employer's Name.....To.....Bank

Please pay the Central Bank of Kenya, for the credit of the "Paymaster-General", PAYE Account No. 05-010-0056

Kshs.....(In words) Kenya Shillings.....

NATURE OF PAYMENT

- 1.....
- 2.....

	NOTES/COINS	1. PAYE TAX KSHS.	2. PAYE INTEREST/PENALTY KSHS.	3. OTHERS (WCPS. ETC) KSHS.
Bank Stamp & Tellers Initials	Shs. 1000/- each			
	Shs. 500/-			
	Shs. 200/-			
	Shs. 100/-			
	Shs. 50/-			
	Shs. 20/-			
	Shs. 10/-			
	Shs. 5/-			
	OTHER COINS			
CHEQUE NO.				
	TOTAL CREDITS			

To Officer in Charge..... Income Tax Office

(A) PAYING-IN CERTIFICATE

We/I certify that the above represents:-

- The full amount of PAYE tax which was required to be deducted from employee's emoluments for the month shown above and includes any amounts brought forward from the previous months for which the cumulative total was less than 100/-.

(B) NIL CERTIFICATE

We/I certify that for the month shown above the amount of PAYE required to be deducted from employees emoluments was Nil, or less than shs. 100/= which sum is being carried forward.

EMPLOYER'S NAME.....

POSTAL ADDRESS.....TELEPHONE.....

NAME OF PAYING OFFICER.....

SIGNATURE.....DATE.....

NOTE TO ACCEPTING BANK

Original - Income Tax Department

Duplicate- Remitting Bank

Triplicate - To remain in book as employers receipt.

ANALYSIS OF TOTAL CREDITS AND LIABLE EMPLOYEES

To be completed by Employer

TOTAL PAYE/INT/PEN. PAID Kshs.....	PAYE AUDIT TAX Kshs.....
TOTAL W C P S Kshs.....	TOTAL CREDITS Kshs.....

Liable Employees are employees from whose monthly emoluments the total tax paid is deducted.



Kenya Revenue Authority

INCOME TAX DEPARTMENT

PAYE CREDIT SLIP PAYING-IN BOOK

INSTRUCTIONS TO EMPLOYERS AND PAYING OFFICERS

GENERAL

1. The total tax deducted must be paid into the employer's Bank promptly on or before the 9th day of the month following the pay-roll month provided it amounts to at least Kshs. 100. One lodgment should be made each month.
2. If the total amount deducted is less than Kshs. 100, it must be carried forward to later months until the total is Kshs. 100 or more and then paid into the Bank.
3. Each month the employer must either make a pay-in to the Bank or send a "nil" certificate to the Tax Office promptly, on or before the 9th day of the month following. A waiver of the monthly "Nil" Certificates, where appropriate, can be secured from the Income Tax Office.

INSTRUCTIONS FOR PAYING-IN

4. The employer unless paying-in cash, should draw a cheque in favour of: The Paymaster General, Kenya, and pay it into the Branch of the Bank on which it is drawn using this credit slip paying-in book.
5. The credits slips are printed in triplicate. All three copies should be completed by the employer, using carbon paper. The Bank will then receipt all three copies, remove the first two copies and leave the third copy in the book as the employer's receipt.
6. It is essential that the employer fully completes the slip including his Income Tax PIN and that he signs the certificate at the foot. The Income Tax Office to be entered on slips is the one in the area of the paying point.

INSTRUCTIONS FOR "NIL" CERTIFICATES

7. In any month when, no tax has been deducted or the total tax is less than Kshs. 100, the "NIL" Certificate on the original copy of the slips in this book must be completed by the employer and sent to the Income Tax Office in the area where the paying point is located. This must be done promptly, before the 10th day of the month following.
8. It is essential that the employer fully completes the slip including his Income Tax PIN and he signs the Certificate at the foot. The Tax Office to be entered on the slip is the one in the area of the paying point.

NOTE: A "Paying Point" is the place at which remuneration is paid.

SERIAL NO.