



# KENYA REVENUE AUTHORITY

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## DOMESTIC TAXES DEPARTMENT.

### 2013 NON RESIDENT INDIVIDUAL RETURN

THIS RETURN IS INVALID IF COMPLETED ON ESTIMATED BASIS OR IF NOT COMPLETED IN ALL ASPECTS, AND IF NOT ACCOMPANIED BY ACCOUNTS AND ANY OTHER SUPPORTING DOCUMENTS.

Under Sec.52B of the Income Tax Act you are required to file this Return not later than 30th June 2014 to DOMESTIC TAXES DEPARTMENT, P.O.BOX 30165 - 00100, NAIROBI or to the Kenya Revenue Authority Office nearest to you. If you do not submit the Return by this date you will be liable to a penalty at the rate of 5% of the net tax due for every period of 12 months or part thereof, minimum Kshs. 1000. Payment should be made to THE COMMISSIONER OF INCOME TAX, P.O. BOX 30008 - 00100, NAIROBI, KENYA on or before 30th April 2014.

LAST NAME	FIRST NAME	MIDDLE NAME
<input type="text"/>	<input type="text"/>	<input type="text"/>
ADDRESS	POSTAL CODE	TOWN
<input type="text"/>	<input type="text"/>	<input type="text"/>
		TAXPAYER'S P.I.N.
		<input type="text"/>
EMPLOYER'S PIN	SPOUSE'S PIN	SPOUSE'S NAMES
<input type="text"/>	<input type="text"/>	<input type="text"/>
PARTNERSHIP PIN	TAX AGENT'S P.I.N.	TAX AGENT'S TELEPHONE NUMBER.
<input type="text"/>	<input type="text"/>	<input type="text"/>
TAXPAYER'S TELEPHONE NUMBER	TAXPAYER'S EMAIL ADDRESS	
<input type="text"/>	<input type="text"/>	

#### STATE EXACT NATURE OF BUSINESS AND FARMING

#### GROSS TURNOVER (Kshs.)

	STATE EXACT NATURE OF BUSINESS AND FARMING	GROSS TURNOVER (Kshs.)
BUSINESS	<input type="text"/>	<input type="text"/>
FARMING	<input type="text"/>	<input type="text"/>
RENT	<input type="text"/>	<input type="text"/>
INTEREST	<input type="text"/>	<input type="text"/>
TOTAL TURNOVER	<input type="text"/>	<input type="text"/>

### TAXABLE INCOME

#### PART A - BUSINESS INCOME

Line No	DESCRIPTIONS	A SELF {Kshs}	B - WIFE {Kshs} (includes professional/self employment/business income)
1	Chargeable business income (Attach Accounts & Computation)	<input type="text"/>	<input type="text"/>
2	Share of partnership profit/loss, if in partnership.	<input type="text"/>	<input type="text"/>
3	Total chargeable business income (Line 1+2)	<input type="text"/>	<input type="text"/>
4	Loss brought forward from previous year	<input type="text"/>	<input type="text"/>
5	Net business income/loss (Line 3-4)	<input type="text"/>	<input type="text"/>

#### PART B - INCOME FROM FARMING

Line No	DESCRIPTIONS	A SELF {Kshs}	B WIFE {Kshs}
6	Chargeable farming income (Attach Accounts & Computation)	<input type="text"/>	<input type="text"/>
7	Share of partnership profit/loss, if in partnership.	<input type="text"/>	<input type="text"/>
8	Total chargeable farming income (Line 6+7)	<input type="text"/>	<input type="text"/>
9	Loss brought forward from previous year	<input type="text"/>	<input type="text"/>
10	Net farming income/loss (Line 8-9)	<input type="text"/>	<input type="text"/>

**PART C - EMPLOYMENT INCOME**

NOTE: IF YOU AND/OR YOUR WIFE HAD MORE THAN ONE DIRECTORSHIP OR EMPLOYMENT, ATTACH A SEPARATE SCHEDULE STATING THE NAME AND P.I.N. OF EMPLOYER/COMPANY AND ENTER THE TOTAL REMUNERATION BELOW.

Name of employer: _____		Employer's P.I.N. _____		<b>A SELF &amp; WIFE'S NON-ARMS LENGTH EMPLOYMENT INCOME (see note 2) {kshs}</b>					<b>B WIFE'S EMPLOYMENT INCOME {Kshs}</b>				
Self: _____		Wife: _____											
Line No.	DESCRIPTIONS												
11	Total Directors fees.												
12	Other Gross pay (Includes Salaries,Bonuses,Allowances e.t.c)												
13	TOTAL DIRECTORS FEES AND GROSS PAY (Attach Forms P9A) (Line 11+12)												

**PART D - TOTAL BUSINESS, FARMING AND EMPLOYMENT INCOME; AND ASSESSMENT TO TAX**

See applicable tax rates on page 4

Line No.	DESCRIPTIONS	<b>A INCOME {Kshs}</b>					<b>B TAX THEREON {kshs}</b>				
14	Wife's Self employment, employment, and Professional Income (Line 5B + 10B + 13B)										
15	Income chargeable on Self: ( Lines 5A+10A+13A)										
16	TOTAL TAX THEREON (LINE 14B + 15B)										

**PART E - OTHER INCOME**

Line No.	DESCRIPTIONS	<b>A GROSS INCOME {Kshs}</b>					RATES	<b>B TAX {Kshs}</b>				
17	Gross rent on Immoveable properties (Land,buildings)						30%					
18	Interest from bearer instruments of at least 2 yrs duration						25%					
19a	Management/Professional/Consultancy/Agency/Contractual fees						20%					
19b	Royalties						20%					
19c	Appearance and performance fees						20%					
19d	Promoters of foreign artistes						20%					
20a	Rent other than Line 17 (e.g. Machinery)						15%					
20b	Interest						15%					
21	Management/Professional fees paragraph (5(2)(g) of Ninth Schedule						12.5%					
22a	Interest 5(2)(h) of ninth schedule						10%					
22b	Dividends						10%					
23	Income from Pension or Annuity						5%					
24	TOTAL TAX THEREON (LINE 17B to 23B)											
25	TOTAL TAX PAYABLE (LINE 16B + 24B)											

**PART F - FINAL TAX**

Line No.	DESCRIPTIONS	(Kshs)									
26	Total P.A.Y.E deducted ((Self & Wife)										
27	Credits under Section 12A (Advance Tax - P.S.V.)										
28	Credits under Section 42 (attach supporting evidence)										
29	Withholding Tax Paid under Section 35(Attach certificates)										
30	Total credits (Line 26+27+28+29)										
31	Tax due/Refund due (Line 25 - 30)										

N.B. Tax is due if line 25 is greater than 30 and refund is due if 30 is greater than 25

**PART G - DETAILS OF PAYMENTS, PENALTIES AND INTEREST**

Line No.	DESCRIPTIONS	(Kshs)
32	TOTAL INSTALLMENT TAX PAID	
33	Balance of Tax Due (Line 31 (if positive)- 32)	
34	Penalty for filing return late (Line 33 x 5%), for every period of 12 months or part thereof, minimum Kshs. 1000	
35a	20% penalty on the difference between (a) the amount of instalment tax due and (b) the instalment tax actually paid multiplied by 110% i.e. (a - (b X 110% ) ) X 20 %	
35b	20% penalty on the amount of tax and penalty that remained unpaid after due date for payment of balance of tax	
36	Interest at the rate of 2% per month or part thereof on any amount of tax that remained unpaid one month after the due date. Interest charged shall not exceed 100% of principal tax due in line 31	
37	Total Penalties and late Payment interest (34+35a+ 35b+36)	
38	TOTAL Tax, Penalties and Interest (Line 33 + 37)	

PAY THIS AMOUNT

**PART H - RESIDENTIAL STATUS**

- \* I was/was not resident in Kenya for the year ended 31st December, 2013 (Delete whichever not is applicable)
- I visited Kenya during the year 2013 for the following periods:-

2013 Number of days.....

2012 Number of days.....

2011 Number of days.....

**PART J - I and/or my wife was/were partner(s) in the following firms in 2013:-**

Name of Partnership (state whether self / wife or both was/were partners)	P.I.N of Partnership	Nature of Income (Rent, Business, Interest etc.)	Share of Partnership Profit / Loss Kshs
1			
2			
3			

**PART K - DECLARATION**

**NOTE : THE RETURN WILL NOT BE ACCEPTED UNLESS THIS DECLARATION IS SIGNED.**  
**The Return must be signed by the taxpayer or by an agent properly authorised through Power of Attorney.**

I (FULL NAME IN BLOCK LETTERS ) ..... declare that

1. This return form is made on my own behalf/on behalf of: (delete as necessary)

Name.....

Residing at .....

2. This form contains a full and true statement of my income liable to tax from all sources during the year of income 2012.

Given under my hand this .....day of (month).....20.....

Signature.....Postal Address and Code of signatory.....

**NOTE****1. RATES OF TAX**

**A** The individual rates of tax shall be:-

	Rate in percentage
on the first Shs.121,968/=	10%
on the next Shs.114,912/=	15%
on the next Shs.114,912/=	20%
on the next Shs.114,912/=	25%
on all income over Shs.466,704/=	30%

**B** The wife's employment, wife's professional and wife's self-employment income rates of tax shall be:-

	Rate in percentage
on the first Shs.121,968/=	10%
on the next Shs.114,912/=	15%
on the next Shs.114,912/=	20%
on the next Shs.114,912/=	25%
on all income over Shs.466,704/=	30%

**2. NON ARM'S-LENGTH EMPLOYMENT INCOME**

This is income received by an employee who is connected with or related to his employer by shareholding, blood, marriage or other family ties, and in the case of a married woman living with her husband, this includes income received from a company, the voting power of which is held to the extent of twelve and one-half percent or more at any time during the year of income by her or by her husband or by both jointly, either directly or through nominees.

**3. 'Resident' when applied to an individual means**

- (i) that he has a permanent home in Kenya and was present in Kenya for ANY PERIOD in a particular year under consideration
- (ii) that he has no permanent home in Kenya but
  - (A) was present in Kenya for a period or periods amounting to in the aggregate to 183 days or more in that particular year.
  - (B) was present in Kenya in that year of income and the two preceeding years of income for periods averaging MORE THAN 122 days in each year.
    - For example 2011 100 days
    - 2012 160 days
    - 2013 121 days
    - Total 381 days
    - Average 127 days