




# PIN

[www.kra.go.ke](http://www.kra.go.ke)

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***Tulipe Ushuru, Tujitegeme!***

## 1. What is a PIN?

A Personal Identification Number (PIN) is a unique identifier obtained and used by an individual as well as an artificial person (company, club, Trust etc.) to transact business with KRA, other government agencies and service providers.

## 2. How to apply for a pin

- Application is done online on the KRA website.
- Visit [itax.kra.go.ke](http://itax.kra.go.ke) and click on the new PIN registration link>> Select the Taxpayer type and Mode of Registration>> Click on Next
- Fill in all the details applicable in e-Registration Form accurately. Enter the value of the arithmetic operation in the last section and submit.

## 3. PIN registration requirements

- **Kenyan citizen** - Kenya original ID.
- **Non-Kenyan resident** - Alien card.
- **Non-resident investor** (Residing in Kenya) - Original passport, proof of investment, letter of introduction by a tax agent and Investors permit.
- **Non-Kenyan employee** (Residing in Kenya) - Letter of introduction by the employer, original passport, Resident permit/special pass.
- **Non-Kenyan employee or professional residing in Kenya and working in the country for a period not exceeding six months** - Original passport, valid special pass and letter of introduction by the employer.

## 4. Obligations of a registered person

- Filing tax returns accurately
- Making payments on time
- Pay interests and penalties (where applicable).
- Produce records to the commissioner (when required) for the purposes of obtaining full information in respect of the tax liability.

## 5. Tax obligations under PIN

A tax obligation is the responsibility of tax that an individual or company has.

During the registration of a pin, under the obligation details tab, one must select the obligation they want and specify the registration date. These obligations include;

- **Income Tax Resident** - Applies to all Kenyan residents
- **Income Tax Non Resident** - Applies to all non-residents
- **Income Tax PAYE**- Applies to employers only
- **VAT**- Applies to suppliers of taxable goods and services whose turnover is 5 million and above
- **Income Tax Company** - Applies to companies, trusts, clubs, NGOs, Government institutions.
- **Income Tax Partnership** - Applies to partnerships where the partners are not husband and wife.

## 6. Uses of a PIN

- For job application
- For opening a bank account
- To access university and college loan application (HELB)
- For trade licensing
- During registration of business names and companies
- Application for business permits
- During connection to various utilities such as electricity, water, internet
- For registration and licensing of motor vehicles
- Registration of land
- For payment of land rent
- Importation of goods and services



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