



STEP-BY-STEP GUIDE ON AMNESTY IMPLEMENTATION ON iTAX

1.0 Introduction

The Finance Act 2023 amended the Tax Procedures Act, 2015, by introducing a new section 37E which provides for the Commissioner to refrain from recovering penalties and/or interest on tax debt where a person had paid all the principal tax due before the 31st December 2022. In addition, where all the principal tax due had not been paid before the 31st December 2022, a person shall apply to the Commissioner for an amnesty of interest or penalties on the unpaid tax, and propose a payment plan for the outstanding amount.

2.0 Amnesty application in iTax

In line with the legal changes specified above, the iTax system was enhanced and deployed to production on 1st October 2023. This caters for the following criteria of taxpayers:

1. Taxpayers with principal, penalties and interests in iTax for various tax heads for periods up to and/or beyond 31st December 2022. In such cases, the system will enable the taxpayer to apply for amnesty which will only be approved upon settlement of principal taxes but by 30th June 2024.
2. Taxpayers that have no outstanding principal taxes but with penalties and/or interests in iTax for periods up to and/or beyond 31st December 2022. The enhancement to address this category of taxpayers is currently undergoing development.

2.1 Conditions

1. Amnesty cannot be initiated for periods with liability existing on principal tax for the selected Tax Obligation.
2. Principal tax has to be cleared by 30/06/2024. The number of payment plan installments cannot therefore go beyond 30/06/2024.
3. Amnesty shall only be applicable for periods up to 31st December 2022 where all the pending principal taxes have been cleared.
4. The first payment plan installment is due on the date of the Amnesty application.
5. Any penalties and interest relating to the principal tax under the tax amnesty period that remains unpaid after 30th June 2024 shall not qualify for amnesty.
6. Upon default of the payment plan agreement without an acceptable explanation or solution, enforcement measures shall be applicable.
7. The taxpayer has to agree to the terms and commit to honoring the payment plan agreement.



2.2 Step by Step Process

1. Log into iTax, under the Debt and Enforcement menu select 'Amnesty Application'. The system will populate the amnesty form with two sections. Section A - contains the taxpayer details where the taxpayer should provide the correct mobile number, email and amnesty details. The amnesty details shall be populated upon selecting the obligation. All periods shall be auto-selected, however, where taxpayer disputes the amounts being populated they can uncheck the box. Click 'Add All' and do this for all the obligations.

The screenshot shows the 'Application Form for Amnesty' in Section A. It includes fields for Applicant Information, Amnesty Details, and a table of Liability Details. Red annotations highlight the 'Income Tax - Resident Individu' selection, the 'Add All' button, and the first row of the liability table.

	Tax Period(s)	Principal Tax(Kshs)	Fines Tax(Kshs)	Interest (Ksh)	Penalty (Ksh)	Total Fines interest and Penalty (Ksh)
<input checked="" type="checkbox"/>	01/01/2019 - 31/12/2019	13,323,498.41	0.00	5,241,975.82	666,174.95	5,908,150.77
<input type="checkbox"/>	01/01/2018 - 31/12/2018	15,986,920.29	0.00	8,162,100.44	799,346.05	8,961,446.49
<input type="checkbox"/>	01/01/2017 - 31/12/2017	10,461,242.00	0.00	6,802,294.08	589,999.10	7,392,293.18
<input checked="" type="checkbox"/>	01/01/2016 - 31/12/2016	9,062,984.40	0.00	6,855,604.70	488,733.60	7,344,338.30

2. The added amnesty details shall be populated in Section B. The Taxpayer shall propose the number of installments and installment frequency. The iTax system shall compute the amount per installment.



The screenshot displays the iTax system interface. At the top, there is a navigation menu with links for Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, Useful Links, e-Communication, My Ledger, TIMS, and Logout. Below the menu, a user is logged in as FREDRICK MURUGU, with a last login time of AUG 30, 2023 01:41:37. The main content area is divided into Section-A and Section-B. Section-B contains a table of tax obligations and an Amnesty Payment Plan details form.

Sr.No.	Tax Obligation(s)	Tax Period	Total Fine (Ksh)	Total Interest (Ksh)	Total Penalty (Ksh)	Principal Tax Proposed for Payment Plan (Ksh)
1	Income Tax - Resident Individual	01/01/2019 - 31/12/2019	0.00	5,241,975.82	666,174.95	13,323,498.41
2	Income Tax - Resident Individual	01/01/2016 - 31/12/2016	0.00	6,855,604.70	488,733.60	9,062,984.40
3	Value Added Tax (VAT)	01/12/2019 - 31/12/2019	0.00	2,914,078.80	316,747.70	6,334,953.92

Amnesty Payment Plan Details

Total Principal Tax* No. Of Installments*
Amount per Installment* Installment Frequency*
Date of First Installment*

I Agree to the Terms and Conditions

Terms And Conditions:

The Amnesty on the penalties and interest is subject to the following terms and conditions;

1. Amnesty shall only be applicable for periods up to 31st December 2022 where all the pending principal taxes have been cleared.
2. This form shall serve as an amnesty application and the payment plan agreement.

3. Click to agree to the terms and conditions and submit. The iTax system will generate an amnesty application acknowledgement with amnesty and payment plan details.



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Acknowledgement Receipt

Amnesty Application

For General Tax Questions
Contact KRA Call Centre
Tel: +254 (020) 4999 999
Cell: +254(0711)099 999
Email: callcentre@kra.go.ke

Taxpayer PIN : ██████████
Name and Address :
GATIA21 TEST REDRI11
0000, Times Tower, NBI, Dagoreti District,
PO Box:0000,
Postal Code:00200

Notice Date: 02/10/2023

Notice Number:

260769594



Station Name : PREMIER TAX OFFICE

We acknowledge receiving your Amnesty Application with Acknowledgement No. KRA202316419250

Amnesty Installment Details			
No. of Installments	Amount Per Installment	First Installment Date	Installment Frequency
5.00	5,744,287.35	02/10/2023	Monthly

Total Principal Tax Amount for the Proposed Payment Plan (Ksh) 28,721,436.73. BreakDown shown below:

Amnesty/Payment Plan Details					
Tax Obligation	Period	Payment Plan Amount (Ksh)	Penalty Amnesty Amount (Ksh)	Interest Amnesty Amount (Ksh)	
Income Tax - Resident Individual	01/01/2019 31/12/2019	13,323,498.41	666,174.95	5,241,975.82	
Income Tax - Resident Individual	01/01/2016 31/12/2016	9,062,984.40	488,733.60	6,855,604.70	
Value Added Tax (VAT)	01/12/2019 31/12/2019	6,334,953.92	316,747.70	2,914,078.80	

Terms And Conditions:

1. Amnesty shall only be applicable for periods up to 31st December 2022 where all the pending principal taxes have been cleared.
2. This form shall serve as an amnesty application and the payment plan agreement.
3. Where the taxpayer cannot honor the payment plan agreement, they should seek prior approval from the TSO head before the due date stating the reason and the proposed payment date for the next installment.
4. Any penalties and interest relating to the principal tax under the tax amnesty period that remains unpaid after 30th June 2024 shall not qualify for amnesty.
5. Upon default of the payment plan agreement without an acceptable explanation or solution, ENFORCEMENT measures shall be applicable.
6. I have read and understood all of the terms and commit to honoring the payment plan agreement.

4. To generate payment slip, click on the Payment menu and select Payment Registration. Select the Tax head and Sub-head you wish to generate payment. Click on the radio button and modify the amount to be paid equal to the principal tax.

NB: The system will not allow generation of payment with amounts higher than the principal tax due. However, where the principal tax has decimal values, round off the amount to the nearest 1 shilling. Click add, select mode of payment and submit.



- Home
- Registration
- Returns
- Debt and Enforcement
- Payments
- Assessment Disputes
- Refund
- Certificates
- Useful Links
- e-Communication
- My Ledger
- TIMS
- Logout

Welcome F... - Last Login : AUG 30, 2023 01:41:37

HOME >> E-Payment>> e-Payment Registration Form

All fields marked with * are mandatory

Payment Information

PIN* [Redacted] Taxpayer Name: GATIA21 TEST REDRI11

Taxpayer Address: 0000, Times Tower, NBI, Dagoreti District, PO Box:0000, Postal Code:00200 Email Id: system.testing123@localh

Tax Head*: Income Tax Tax Sub Head*: (0101) Income Tax - Resid

Payment Type*: Self Assessment Tax Tax Periods*: Jan 2019 - Dec 2019

Liability Details

Total No. of Records 4 Records From 1 To 4 Page No. 1 of 1 Go To Page: [] [Go]

Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
<input checked="" type="radio"/> Jan 2019-Dec 2019	18,323,498.41	0.00	666,174.95	5,241,975.82	19,231,649.19	13,323,499
<input type="radio"/> Jan 2018-Dec 2018	15,986,920.29	0.00	799,346.05	8,162,100.44	24,948,366.78	24,948,367
<input type="radio"/> Jan 2017-Dec 2017	10,461,242.00	0.00	589,999.10	6,802,294.08	17,853,535.18	17,853,536
<input type="radio"/> Jan 2016-Dec 2016	9,062,984.40	0.00	488,733.60	6,855,604.70	16,407,322.70	16,407,323

- Once payment has been received in the iTax system shall vacate respective penalties and interest for the period and issue an amnesty certificate.

END