

REGISTRATION FOR DIGITAL SERVICE TAX

1.0 Definition of Terms

"Individual" means a natural person;

"iTax" integrated tax management system for Kenya Revenue Authority domestic taxes.

"**Person**" includes an individual, company, partnership, limited partnership, association of persons, trust, National government, foreign government, political subdivision of the National government or foreign government, or an international organisation

"Personal Identification Number" or "PIN" means the personal identification number issued under Section 12 of the Tax Procedures Act, 2015

"Permanent Establishment" in relation to a person means a fixed place of business in which that person carries on business and for the purposes of this definition, a building site, or a construction or assembly project, which has existed for six months or more shall be deemed to be a fixed place of business;

"**Taxpayer**" means a person liable for tax under a tax law whether or not they have accrued any tax liability in a tax period.

"Tax Agent" means a person licensed as a tax agent under section 20 of the Tax Procedures Act, 2015.







"Resident", when applied in relation;

(a) To an individual means -

- (i) he has a permanent home in Kenya and was present in Kenya for any period in a particular year of income under consideration; or
- (ii) he has no permanent home in Kenya but -
 - (A) was present in Kenya for a period or periods amounting in the aggregate to 183 days or more in that year of income; or
 - (B) was present in Kenya in that year of income and in each of the two preceding years of income for periods averaging more than 122 days in each year of income;

(b) To a body of persons, means -

- (i) the body is a company incorporated under a law of Kenya; or
- (ii) the management and control of the affairs of the body was exercised in Kenya in a particular year of income under consideration; or
- (iii) the body has been declared by the Cabinet Secretary by notice in the Gazette to be resident in Kenya for any year of income;



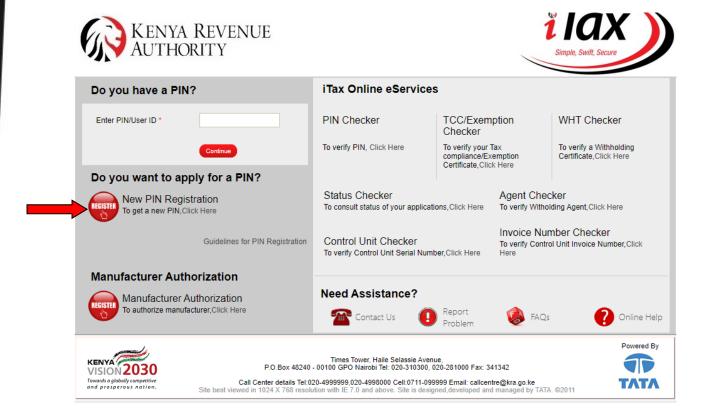




2.0 New PIN Registration - Non-Resident Non-Individual

i. A Non-resident non-individual taxpayer with no permanent establishment in Kenya accesses the iTax portal using a functionality in the following environment; https://itax.kra.go.ke

A new Taxpayer clicks on the icon 'New PIN Registration'.



The system will display an e-Registration form as shown below.

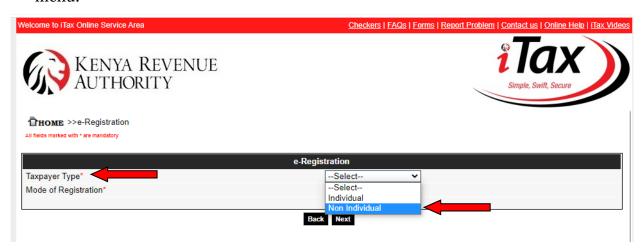








ii. Select the option 'Non Individual' under the 'Taxpayer Type' drop down menu.



iii. Select the option 'Online Form' under the 'Mode of Registration' drop down menu.



iv. Click on 'Next' button.





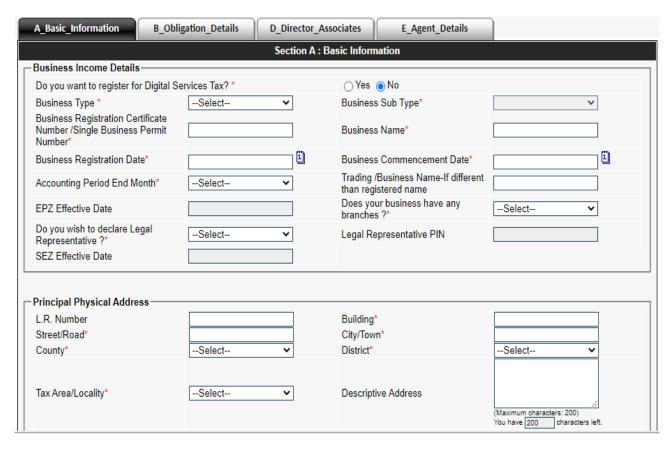




System will display an e-Registration form for Non Individual as shown below.

Thome >>e-Registration for Non Individual

All fields marked with * are mandatory











v. Under section 'A - Basic Information', taxpayer confirms registration for Digital Service Tax through a YES or NO option button.

Note:

THOME >>e-Registration for Non Individual

• Selecting **YES** option means the person provides services liable to Digital Service Tax (DST). For the purpose of this Registration form a supplier from export country supplying vatable services in the case of business to consumer (B2C) can register and account for VAT.

E_Agent_Details A_Basic_Information **B_Obligation_Details** Section A: Basic Information **Business Income Details** Do you want to register for Digital Services Tax? * O Yes ○ No Business Type * Business Sub Type* Foreign Company Business Registration Certificate Number /Single Business Permit Business Name* ⅎ Business Registration Date* Business Commencement Date* Trading /Business Name-If different Accounting Period End Month* December ~ than registered name Does your business have any **EPZ Effective Date** branches ? Do you wish to declare Legal Legal Representative PIN Representative ? SEZ Effective Date Principal Physical Address Building* L.R. Number Street/Road* City/Town/Country District* Dagoreti District County* Nairobi Dagoretti ~ Descriptive Address Tax Area/Locality* (Maximum characters: 200) You have 200 characters left



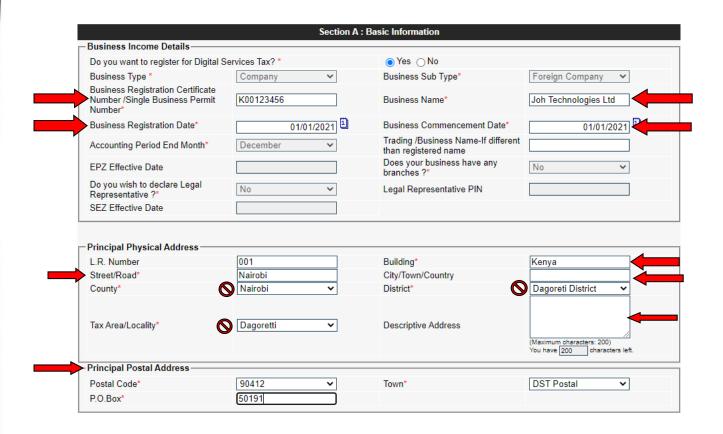




vi. Taxpayer fills in their business details in the text boxes.

Note:

- Fields marked with * are mandatory.
- The Business Registration Date refers to the date a person is registering for DST. (For persons registering before January 2021 enter the date as 01/01/2021)
- Business Commencement Date relates to the date a person intends to incur liability for DST thus should not be a date before 01/01/2021.
- Under the descriptive address dialogue box kindly enter a description of the address for the business
- Under principal physical address the fields labelled with **\oints** have been pre filled for internal administrative purposes. Kindly do not edit.









ISO 9001:2015 CERTIFIED

- vii. Enter the principal contact details that include the Main Email Address, Mobile/Contact Numbers and Name of contact persons in the text boxes provided.
- viii. Click on Send OTP (read *One Time Password*), the Taxpayer will receive an OTP number in the main email address provided. The OTP should be input in the 'one time password' text box.
 - ix. Fill in details under the categories; Alternative address & contact details, details of company ownership structure and bank account.
 - x. Select the Digital Economy Sector, Digital Economy Group, Digital Economy Description and Type of Economy from the drop down menus provided. Click 'Add'.
 - *xi*. Upload the necessary supporting documents for registration (Certificate of incorporation and National tax identification number issued to applicant business) merged into a single PDF. Click 'Next'.

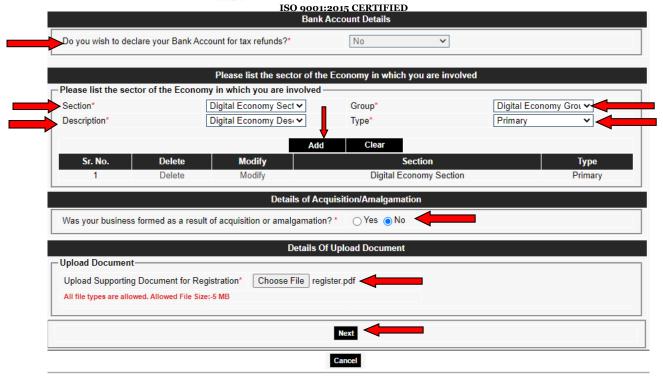
Note: If the documents are in a foreign language kindly provide certified versions translated in English.

Telephone Number		Mobile Number (1)*	0704445436
Mobile Number (2)		Mobile Number (3)		
Main Email Address*	JOHTECHNOLOGIES@	Name of Contact	Person	
One Time Password *	Enter OTP here	Sen	d OTP	-
Website				
SMS Notification				
Would you like to Subscribe/U	○ Subscribe			
SMS? *				
	Alternative Addr	ess and Contact Det	ails	
	THE			
Do you have an Alternative A				
Do you have an Alternative A		No	v	
Do you have an Alternative Ad	ddress?*	No	v	
·	ddress? * Details of compa		v	
Do you have an Alternative Ad	ddress? * Details of compa	No	v	
Details of company Ownersl	ddress? * Details of compa	No	v	
Details of company Ownersl	Details of compa hip Structure tering a Subsidiary Company?*	No ny Ownership Struct	ture	
Details of company Ownersl	Details of compa hip Structure tering a Subsidiary Company?*	No Ownership Struct	ture V	
Details of company Ownersl Is the Company you are regis Is the Principal Holding Comp	Details of compa hip Structure tering a Subsidiary Company?*	No Ownership Struct	ture	
Details of company Ownersl Is the Company you are regis Is the Principal Holding Comp Holding Company PIN *	Details of companip Structure————————————————————————————————————	No Ownership Struct	ture	
Details of company OwnersI Is the Company you are regis Is the Principal Holding Comp Holding Company PIN * Name of Holding Company *	Details of companing Structure tering a Subsidiary Company?* sany Resident in Kenya?*	No No NoSelect	ture	

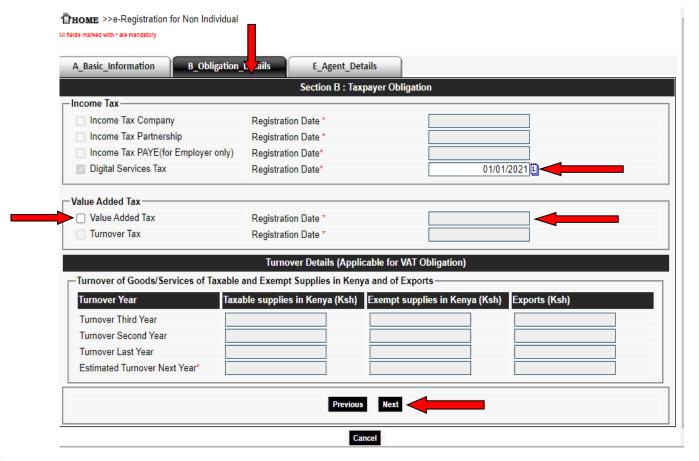








xii. Under section 'B - Obligation details', Select the registration Date for Digital Service Tax or/and VAT. Click Next.









xiii. Section 'E - Agent details' is applicable where the taxpayer has an appointed Tax agent or Intermediary agent resident in Kenya to submit any applications or returns on their behalf. Calculate the arithmetic and input the answer in dialogue box. Click 'submit' button.

A_Basic_Information B_Obligation_Details E_Agent_Details								
Section E-I : Tax Agent authorized to submit any application on behalf of Taxpayer								
PIN*			Agent Name					
Telephone Number			Mobile Number					
Email Address			Authorization Date Since*					
Authorization Date Upto		•						
	"	Add	Clear					
Sr. No. Delete Modify PIN	Telephone Number M	lobile Number	Email Address Authorization [Date Since Authorization Date Upto				
	•							
Section E-II: Intermediary Agent to submit returns on behalf of the Taxpayer								
Tune of Authorization*								
Type of Authorization*	Select	~						
PIN*	Select	~	First Name*					
**	Select	<u> </u>	First Name* Last Name*					
PIN*	Select	<u> </u>						
PIN* Middle Name*		<u> </u>						
PIN* Middle Name* Tax Obligation*		<u> </u>	Last Name*					
PIN* Middle Name* Tax Obligation* Telephone Number		> >	Last Name* Mobile Number					
PIN* Middle Name* Tax Obligation* Telephone Number Email Address		V	Last Name* Mobile Number					

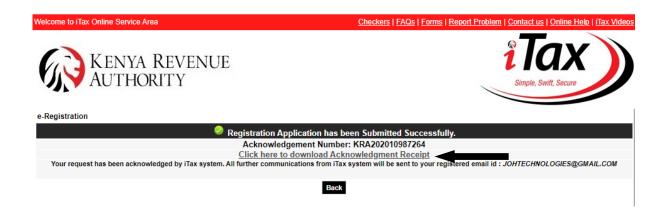
Section E-II: Intermediary Agent to submit returns on behalf of the Taxpayer							
Type of Authorization*	Select	~					
PIN*			First Name*				
Middle Name*			Last Name*				
Tax Obligation*	Select	~					
Telephone Number			Mobile Number				
Email Address			Authorization Date Since*				
Authorization Date Upto		<u> </u>					
Add Clear							
Sr. No. Delete Modify PIN Tax Obligation Telephone Number Mobile Number Email Address Authorization Date Since Authorization Date Upt							
96 + 6?							
Previous Submit							
Cancel							







xiv. The System auto generates an acknowledgement receipt. Click on the link provided to download it. The acknowledgement receipt indicates that the application is successfully submitted.



xv. Upon processing and approval of the registration application, the taxpayer will receive a PIN certificate sent by the system to their registered email address.



