



REPUBLIC OF KENYA



KENYA REVENUE
AUTHORITY

Tulipe Ushuru, Tujitegeme!

Public Notice

Draft Statutory Instruments

In compliance with the Statutory Instruments Act, Cap. 2A, the Commissioner General on behalf of the Cabinet Secretary, National Treasury and Economic Planning, has developed the following Rules:

1. Draft Income Tax (Pay As You Earn) Rules, 2024
2. Draft Income Tax (Advance Tax) Rules, 2024
3. Draft Income Tax (Withholding Tax) Rules, 2024
4. Draft Income Tax (Guidelines on Allowability of Bad Debts Guidelines), 2024
5. Draft Income Tax (Retirement Benefit) Rules, 2024
6. Draft Income Tax (National Social Security Fund) (Exemption) Rules, 2024
7. Draft Tax Procedures (Distraint) Rules 2024
8. Draft Income Tax (Leasing) Rules, 2024
9. Draft Income Tax (Registered Collective Investment Schemes) Rules, 2024
10. Draft Income Tax - Declarations of Crops
11. Draft Income Tax - Prescribed Limit of Medical Benefit.

In compliance with the same Act, the Commissioner General, on behalf of the Cabinet Secretary, the National Treasury and Economic Planning, invites interested members of the public, professionals and stakeholders to submit their inputs and comments for consideration in finalizing the Rules. The draft rules have been posted on the KRA website. You may download the draft rules for your reference.

Please channel your submissions to the Commissioner General, Kenya Revenue Authority, P.O Box 48240-00100, Nairobi or by email to stakeholder.engagement@kra.go.ke to be received on or before 22nd November, 2024.

Commissioner General

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