



REPUBLIC OF KENYA



KENYA REVENUE
AUTHORITY

Tulipe Ushuru, Tujitegemeel

Public Notice

Fringe Benefit Tax and Deemed Interest Rate

FRINGE BENEFIT TAX

For the purposes of Section 12B of the Income Tax Act, the **Market Interest Rate is 8%**. This rate shall be applicable for the three months of **April, May and June 2026**.

DEEMED INTEREST RATE

For purposes of Section 16(2) (ja) of the Income Tax Act, the **prescribed rate of interest is 8%**. This rate is applicable for the months of **April, May and June 2026**.

Withholding tax rate of 15% on the deemed interest shall be deducted and paid to the Commissioner within 5 working days.

Commissioner for Micro & Small Taxpayers

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Disclaimer: KRA notifies taxpayers that it will not accept responsibility for payments not received, credited and validated in the relevant KRA accounts.
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