

STEP BY STEP GUIDE FOR THE FILING AND PAYMENT OF AFFORDABLE HOUSING LEVY (AHL) THROUGH THE USE OF iTAX SYSTEM

1.0 Introduction

As per the Finance Act 2023, the PAYE (P10) return has been enhanced to update the Sheet 'Affordable Housing Levy dtls' for the administration of Affordable Housing Levy (AHL). The return will automatically compute 1.5% of the gross monthly salary of the employee and match it up with the employer's share of contribution.

The payment registration module under iTax has also been enhanced to allow taxpayers generate a Payment Slip for AHL by Selecting 'Tax Head' as 'Agency Revenue', and 'Tax Sub Head' as 'Housing Levy'. The payment slip will be generated separately from that of PAYE and other payroll levies such as NITA.

2.0 Step-by-Step Guide

Taxpayers With NO PAYE Obligation

Taxpayers with no PAYE Obligation, will navigate directly to the 'Payments' menu, select payment registration, click next to proceed, select 'Tax head' as 'Agency Revenue', 'Tax sub head' as 'Housing Levy', select tax period, fill the relevant fields for AHL, click add and select mode of payment and submit to generate a payment slip without filing the PAYE return.

Taxpayers with PAYE obligation

1. Employer logs into iTax with their PIN and password





2. Employer navigates to the 'Returns' menu and selects File return, then under drop down, tax obligation as Income Tax PAYE.

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iTa Kenya Revenue Authority Debt and Enforcement Payments Assessment Disputes Refund Certificates **Useful Links** TIMS Logout Welcome BN FA 051138TEST

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3. Employer downloads the PAYE return using one of the links provided below,

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e-Communication

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Returns

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4. Employer fills the relevant details as required in the PAYE return (e.g. July 2023)

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5. Employer navigates to the new sheet M (Affordable Housing Levy dtls) in the PAYE return to declare the details of Affordable Housing Levy for each of their employees liable to housing levy. The member Number/ID Number field details may include the national ID, Alien ID or passport number of the employee but is optional.

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6. Affordable Housing Levy details captured in sheet M will be populated in the tax due sheet on row 15 and 16 in the tax due sheet. Employer will validate the return after confirming correctness of their declaration.



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7. Employer will proceed to upload the zip/validated file, submit and download the returns receipt. A copy is also sent to the employer's iTax registered email.

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Download Returns Receipt
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8. Employer will navigate to the payments menu, select payment registration, click next to proceed, select tax head as agency revenue, tax sub head as Housing Levy, select tax period.



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9. Affordable Housing Levy from the filed return will be pre-populated. Employer will click add, select mode of payment and submit. Employer will download the payment slip and proceed to make the Affordable Housing Levy payment at their respective bank or through other payment channels like mobile payments, debit and credit cards. A copy of the payment slip is sent to the employer's iTax registered email.

Note: To accommodate employees who have been deducted AHL and they don't have a PIN, the employer will be able to edit the AHL payable upwards where applicable and pay the correct amount for AHL from end of August 2023. The PAYE return is already enabled to accommodate such employees with no PIN for PAYE and NITA Levy by capturing the PAYE under the field for 'PAYE deducted from the Employees without PIN' and for NITA Levy by editing upwards the NITA Levy Contributing members field.

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Pay Now with Mobile Money or Credit/Debit Card		

Taxpayer's Amending Return to Include NITA LEVY

To amend the PAYE, return to include/modify any AHL details, employer will select file amended return option under returns menu, select tax obligation as PAYE, enter period, download the zip file with return and CSVs, import the CSVs for PAYE under applicable sheets, import the CSV for AHL under sheet M, capture the PAYE payment already made under sheet K for payment credits. (Employer should not capture any payment relating to AHL or NITA Levy in the amended return).

- Points to Note:
- i. Duplicate records of the same PIN and Member Number (ID Number) in Section M (Details of Affordable Housing Levy) is not allowed.



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1			Section M : Details of A	ffordable Housing Lev	vy			
Member Number (ID 2 Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution – Housing Levy (A)	(B)	(Ksh)	
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ii. Member Number (ID Number) - Column A – is not mandatory

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				Section M :	Details of Affordabl	e Housing Le	vy			
Mer	mber Number (ID Number)	Member Name	KRA PI	N Gross		ic Salary	Member Contribution – Housing Levy (A)	Employer Contribution (B)	Total Contribution (A+B) (Ksh)	
	•	John Edward	A012		150,000.00		2,250.00			
		Prez Nate	A001		50,000.00		750.00	750.00		
		Linda Decar	A000		100,000.00		1,500.00			
		Davis Jay	A000		750,000.00		11,250.00	11,250.00	22,500.00	
				_				Sum of Total Contribution	31,500.00	
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iii. For employers with many employees the details can be arranged in the format as provided by sheet M, saved as CSV and uploaded using the import CSV button.



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iv. Housing Levy Liability for amended Returns – Where an employer files a PAYE return then amends the return before payment, the system will pre-populate the amended housing levy liability. Employer will then click add, select mode of payment and submit.

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13	11	Paye Tax deducted from the Employee(s) Without PIN	0.00						
14	12	Total PAYE Tax Payable (9+10+11)	16,365.60						
		PAYE Paid in Advance (Total of "Amount of PAYE Tax Paid" from							
15	13	K_PAYE_Payment_Credits)	0.00						
16	14	Net PAYE Tax Payable (12-13)	16,365.60						
		Total Housing Levy Contributing Members (Total records of							
17	15	M_Housing_Levy_Dtls)	0						
		Total Housing Levy Contribution (Total of "Total Contribution" from	10 TO 00 00						
18	16	M_Housing_Levy_Dtls)	43,500.00						
10	17	Total NITA Levy Contributing Members (Total records of	5						
19	17	M1_NITA_Levy_Dtls) Total NITA Levy Contribution (Total of "Standard NITA Deduction" from							
20	18	M1_NITA_Levy_Dtls)	250.00						
21	19	Total Pavable (14+16+18)	60,115.60						
		10.001 Tuyuble (11.10.10)	00/110/00						
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KENYA REVENUE AUTHORITY



Home Registration Returns	Debt and Enforcement	Payments	Assessment Disputes	Refund	Certificates	Useful Links				
e-Communication My Ledger	TIMS Logout									
	Welcome BN FA 051138TE	ST	- Last Login : AUG 08, 2023	04:12:51						
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