



KENYA REVENUE  
AUTHORITY

## **PUBLIC NOTICE**

### **TAXATION OF TRAINING FEES**

Kenya Revenue Authority wishes to clarify that payments for training services designed to improve staff skills or knowledge are subject to Withholding Tax at the rates of 5% and 20% for Residents and Non-Residents respectively. Any person making payment for training services is therefore required to deduct and remit tax as provided under Sections 35 (1) (a) and 35 (3) (f) of the Income Tax Act.

Training services also attract VAT for Resident suppliers and Reverse VAT for Non-Resident suppliers, the latter to be remitted by the person making the payment.

Tax is however not chargeable on educational services offered to students by registered educational institutions.

For further clarification on this matter please contact:

Catherine.Bwire@kra.go.ke or Tel: 2817094

### **COMMISSIONER OF DOMESTIC TAXES**

KRA Complaints and Information Centre can be reached through the following channels:  
In person: Office of the Commissioner General, Times Tower, 30th Floor,  
Mail: P.O. Box 48240-00100 GPO Nairobi, Phone: (020) 281-7700  
(Hotline), (020) 281-7800 (Hotline), (020) 343342. Fax: (020) 341342. Email: cic@kra.go.ke

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***Tulipe Ushuru, Tujitegemee!***