




Overview of Advance Tax



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Tulipe Ushuru, Tujitegeme!

What is Advance Tax?

Advance tax is a type of tax paid in advance, before a commercial or public service vehicle is registered or Licensed at the rates applicable.

What are the rates for Advance Tax?

The rates vary and are charged as follows;

- For vans, pick-ups, trucks, prime movers, trailers and lorries; Kshs. 1,500 per ton of load capacity subject to a minimum of Kshs. 2,400 per year of income;
- For saloons, station-wagons, mini-buses, buses and coaches; Kshs. 60 per passage capacity per month subject to a minimum of Kshs. 2,400 per year of income.

Is Advance Tax a final tax?

Advance tax is not a final tax. Taxpayers who have paid any advance tax are required to declare the same in their income tax returns submitted yearly and pay any additional tax due.

What organizations are exempt from Advance Tax?

Commercial vehicles registered in the names of Public Institutions and organizations.

Are there documents required to prove exemption from paying Advance Tax?

Yes. For Public Institutions they must produce appropriate evidence of their status to the Commissioner.

How does one pay for Advance Tax?

The payment procedure is as follows;

- Login to itax.kra.go.ke
- Click on Payments > Payment Registration > Next
- Select Tax head as Income Tax, Tax Subhead as Advance Tax
- Select Payment Type as Self-Assessment
- Select Tax Period and preferred mode of payment, either Cash or Cheque and submit.

Payments are made either through the bank using the e-slip or through MPESA with Pay bill number 572572 and the account number is the payment registration number.

When is it due?

It is due on 20th January or before transfer of ownership of vehicle.

