PIN Requirements

Tulipe Ushuru, Tujitegemee!

What is a PIN?

A Personal Identification Number (PIN) is a unique identifier issued to taxpayer (both individuals and non-individuals) to transact business with KRA and other government agencies and service providers as provided by the 1st Schedule of the Tax Procedures Act

How to apply for a PIN

The application is online on the KRA website and through KRA M-Service (USSD *572# and Mobile App)

To apply for a PIN go to itax.kra.go.ke and click on the **New PIN Registration link > Select the Taxpayer type and Mode of Registration > Click on Next**

Fill in all the mandatory details where applicable in e-Registration Form. Enter the value of the arithmetic operation in the last sheet and submit.

What are the Requirements for PIN Registration?

a) Non-Citizen Investor (Residing in Kenya)

1. Original Passport and a copy
2. Letter of introduction by a tax agent or a lawyer and PIN of the agent (Details to be provided in the e-registration form).
3. Documentary proof of investment
4. Investor Permit and Endorsed page of original passport and copy
5. KRA PIN application acknowledgement receipt.

b) Non-Citizen Investor (Residing Outside Kenya)

1. A scanned copy of Passport Certified by Notary Public of Oaths from country of origin
2. Letter of introduction by a Kenyan tax agent. ThePIN of the agent must be provided in the e-registration form Documentary proof of investment
3. Letter from Kenya Investment Authority
4. CR-12 from the registrar of companies
5. KRA PIN application acknowledgement receipt

c) Non-Resident Employee or Professional Residing in Kenya and working in the country for a period not exceeding three months.

1. Letter of introduction by employer.
2. Employers PIN or employer's representative and their PIN.
3. Valid Tax Compliance Certificate of the representative.
4. Original valid Passport of applicant (Confirm endorsement of Special Pass in the passport) and name of the employer on the permit.
5. KRA PIN application acknowledgement receipt.

d) Diplomat (Residing in Kenya)

The requirements for PIN processing include;

1. Ordinary Original Passport and Diplomatic card.
2. Copy of diplomatic card and Passport endorsed by Ministry of Foreign affairs.
3. Copy of exemption stamp on the passport/Notification of arrival.
4. KRA PIN application acknowledgement receipt.

e) Non-Resident Married to a Kenyan Citizen

1. Original and Copy of Marriage Certificate. Certified Copy of Marriage Certificate if from another country.
2. Original and a Copy of Identity card and PIN of Kenyan spouse.
3. Dependent's Pass from immigration.
4. Original Valid Passport (Confirm endorsement of dependent pass in the passport).
5. KRA PIN application acknowledgement receipt.

f) Employees of Organizations covered under the Privileges and Immunities Act Cap179 e.g. United Nations Agencies

1. An Endorsement by the Ministry of foreign affairs on the letter from the privileged body to KRA.

2. Original Passport and identity card for officials of UN Agencies (confirm endorsement of immigration exemption status in the passport).

3. KRA PIN application acknowledgement receipt

g) Non-Citizen Students or Interns

1. Original and copy of valid Passport (Confirm endorsement of student pass in the passport).

2. Original and copy of valid student pass.

3. Original and copy of Letter of introduction/admission from institution as per the student pass.

4. KRA PIN application acknowledgement receipt.

Tax Obligations under a PIN

A tax obligation is the responsibility to account for tax by a taxpayer as provided in the relevant tax laws. This is selected during the PIN registration process and subsequent amendments to the PIN details Taxpayers are advised to adhere to the due dates for filing and payment of tax for the obligations under their PIN.