



DOMESTIC TAXES DEPARTMENT

STEP-BY-STEP GUIDE ON FILING OF THE AUTO-POPULATED VAT
RETURN IN iTAX

1.0 **Introduction**

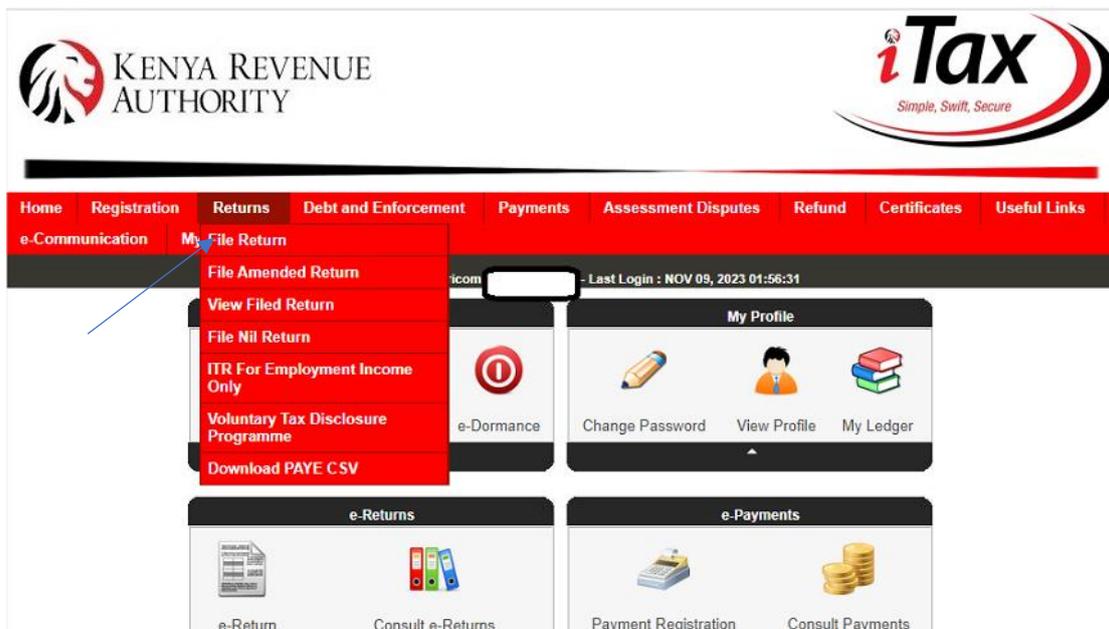
The auto-populated VAT return is an enhancement of the VAT return that is due to be rolled out in January 2024.

The objective of the auto-populated VAT return is to enhance VAT compliance and transparency in return declarations. In time, the return is aimed at improving customer experience through a simplified return filing process and fast-tracking the VAT refunds validation process.

Notwithstanding the enhancement above, Section 28 of the Tax Procedures Act 2015 assigns the obligation for self-assessment and correct declaration to the taxpayer despite the return containing some information available to the Commissioner.

2.0 **Step-by-Step Process**

1. Log into the iTax Portal and select the option for '**File Return**' under the Returns menu.



2. Select the tax obligation '**Value Added Tax (VAT)**' and proceed to the next step of the filing process.



Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links
e-Communication My Ledger TIMS Logout
Welcome [User Name] Last Login : NOV 05, 2023 04:56:34

HOME >> e>Returns

All fields marked with * are mandatory

e>Returns	
Type*	Self
Taxpayer PIN*	[Redacted]
Tax Obligation*	--Select--
	<ul style="list-style-type: none">--Select--Income Tax - CompanyIncome Tax - PAYEValue Added tax (VAT)ExciseIncome Tax - Rent Income

3. Click on the button 'Download Auto populated VAT return' and then proceed to click 'Ok' to download the pre filled form.

Value Added Tax (VAT) Form Steps to follow

1. Click on one of the links below to download the Return form
2. Fill the Excel/ODS Return form
3. Provide the details requested below
4. Upload the Excel/ODS Return form using Browse button
5. Click on submit to file returns (Version 15.0.6)

[Click here to download Value Added Tax \(VAT\) Form \(Compatible with MS Excel 2003/SP3 & Above/ 2007/SP2 & Above/ and 2010 only \(Use only if the resolution volume is not Large\).\)](#)

[Click here to download Value Added Tax \(VAT\) Form \(Compatible with MS Excel 2007/SP2 & Above/ and 2010 only \(Recommended\).\)](#)

[Click here to download Value Added Tax \(VAT\) Form\(ODS\)](#)

All fields marked with * are mandatory

Value Added Tax (VAT) Form	
Type of Return*	Original
Entity Type*	Head Office
Branch Name*	--Select--
Return Period From*	01/08/2023
Return Period To	31/08/2023
	Download Autopopulated VAT Return
Upload Form*	Choose File No file chosen
	Allowed File Type: zip.
	<input type="checkbox"/> I Agree to the Terms and Conditions



1. Click on one of the links below to
 2. Fill the Excel/ODS Return form
 3. Provide the details requested below
 4. Upload the Excel/ODS Return form
 5. Click on submit to file returns (Version 15.0.6)

Do you want to download pre filled form?

[Click here to download Value Added Tax \(VAT\) Form \(Compatible with MS Excel/ 2003\[SP3 & Above\], 2007\[SP2 & Above\] and 2010 only \(Use only if transaction volume is not Large\).\)](#)
[Click here to download Value Added Tax \(VAT\) Form \(Compatible with MS Excel 2007\[SP2 & Above\] and 2010 only \(Recommended\).\)](#)
[Click here to download Value Added Tax \(VAT\) Form\(ODS\)](#)

All fields marked with * are mandatory

Value Added Tax (VAT) Form	
Type of Return*	Original
Entity Type*	Head Office
Branch Name*	--Select--
Return Period From*	01/08/2023
Return Period To	31/08/2023
Download Autopopulated VAT Return	

- Once the return zip file has been downloaded, open it to view the VAT return Excel template and the CSV files that are to be imported to the respective sheets of the VAT return.

Name	Date modified	Type	Size
15-11-2023_9-29-18 [redacted] VAT	15/11/2023 21:30	File folder	
csv	15/11/2023 21:29	WinRAR ZIP archive	11 KB
SEC_B_WITH_VAT_PIN1	15/11/2023 21:29	Microsoft Excel C...	16 KB
SEC_B_WITHOUT_PIN_AND_NON-VAT_PI...	15/11/2023 21:29	Microsoft Excel C...	83 KB
SEC_D1_WITH_VAT_PIN1	15/11/2023 21:29	Microsoft Excel C...	1 KB
SEC_D1_WITHOUT_PIN_AND_NON-VAT_...	15/11/2023 21:29	Microsoft Excel C...	1 KB
SEC_E_WITH_VAT_PIN1	15/11/2023 21:29	Microsoft Excel C...	1 KB
SEC_E_WITHOUT_PIN_AND_NON-VAT_PI...	15/11/2023 21:29	Microsoft Excel C...	2 KB
SEC_F_IMPORT1	15/11/2023 21:29	Microsoft Excel C...	1 KB
SEC_F_WITH_VAT_PIN1	15/11/2023 21:29	Microsoft Excel C...	2 KB
SEC_H_WITH_VAT_PIN1	15/11/2023 21:29	Microsoft Excel C...	2 KB
VAT3_Return [redacted]	15/11/2023 21:29	Microsoft Excel 97...	1,724 KB

- Open the VAT return Excel template which will have prefilled details under the basic information sheet (PIN, Type of Return, Entity Type, Tax Period), payment details and relevant tax due sheet details (credit b/f, WHVAT credits, Refund Claim Lodged, Credit Adjustment Voucher, Debit Adjustment Voucher where applicable).

The return will also have prefilled values for the following sections;

- Section B General Rated Supplies**– Total Sales and VAT to Customers not registered for VAT – This value is derived from the electronic invoices issued and transmitted for sales with VAT at 16% to final consumers whose PINs were not captured, and also those with PINs without VAT Obligation.



The sales amount should be edited upwards to capture additional sales for the tax period where applicable.

Section B : Sales and Output Tax on Sales for the Period (General Rate)						
Invoice Date	Invoice Number	Description of Goods/ Services	Taxable Value (Ksh)	Amount of VAT (Ksh) (Taxable Value*VAT Rate%)	Relevant Invoice Number	Relevant Invoice
Total Sales and VAT to Customers registered for VAT (Ksh)			0.00	0.00		
Total Sales and VAT to Customers not registered for VAT (Ksh)			10,766,930.96	1,722,708.95		
Total			10,766,930.96	1,722,708.95		

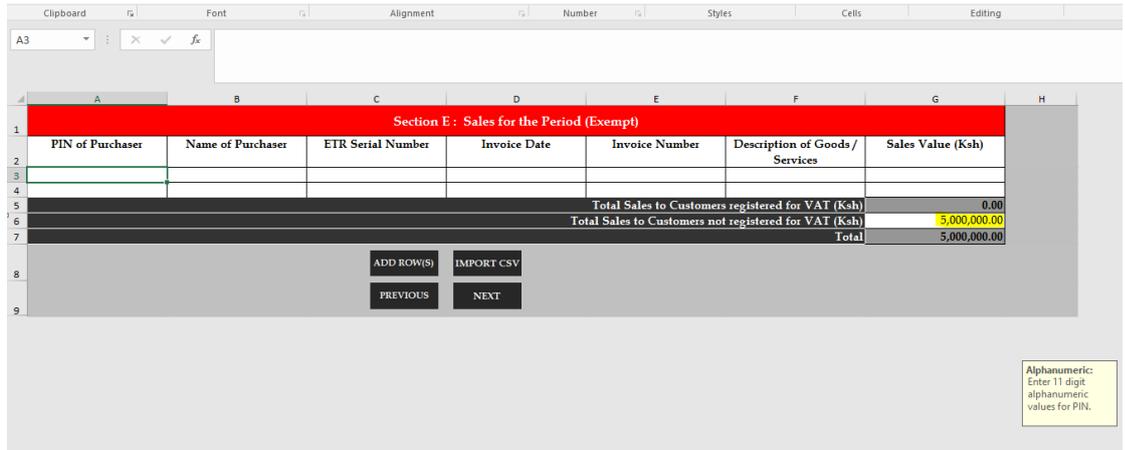
- b) **Section D Zero Rated Supplies** - Total Sales and VAT to Customers not registered for VAT - This value is derived from the electronic invoices issued and transmitted for vatable sales at 0% to final consumers whose PINs were not captured and also those with PINs without VAT Obligation.

The sales amount can be edited upwards to capture additional sales for the tax period where applicable.

Section D: Sales for the Period (Zero Rated)						
Section D1: Local or Exemption Aailed						
ETR Serial Number	Invoice Date	Invoice Number	Description of Goods/ Services	Relevant Paragraph	Exemption Certificate Number	Taxable Value (Ksh)
Total Sales to Customers registered for VAT (Ksh)						0.00
Total Sales to Customers not registered for VAT (Ksh)						7,600.00
Total						7,600.00
Section D2: Exports						
Invoice Date	Invoice Number	Type of Exports	Description of Goods/ Services	Custom Entry Number	Port of Exit	Destination Country
Total Exports to Customers registered for VAT (Ksh)						0.00
Total Exports to Customers not registered for VAT (Ksh)						0.00
Total						0.00
Total (Section D1 Total + Section D2 Total)						7,600.00

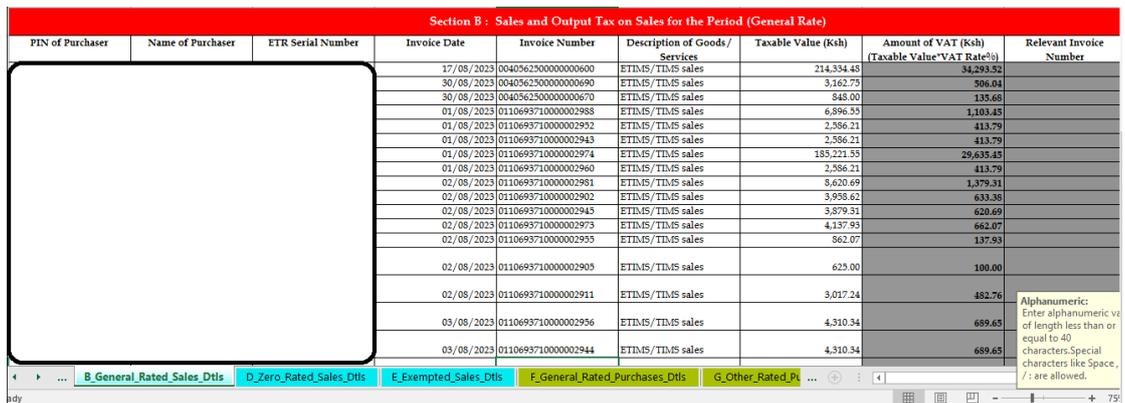
- c) **Section E Exempt Supplies** - Total Sales and VAT to Customers not registered for VAT. This value is derived from the electronic invoices issued and transmitted for exempt sales to final consumers whose PINs were not captured and also those with PINs without VAT Obligation.

The sales amount can be edited upwards to capture additional sales for the tax period where applicable.

Section E : Sales for the Period (Exempt)						
PIN of Purchaser	Name of Purchaser	ETR Serial Number	Invoice Date	Invoice Number	Description of Goods / Services	Sales Value (Ksh)
Total Sales to Customers registered for VAT (Ksh)						0.00
Total Sales to Customers not registered for VAT (Ksh)						5,000,000.00
Total						5,000,000.00

6. Import the extracted CSV file for Section B for total sales and VAT to customers registered for VAT labelled '**SEC_B_WITH_VAT_PIN1**'



Section B : Sales and Output Tax on Sales for the Period (General Rate)								
PIN of Purchaser	Name of Purchaser	ETR Serial Number	Invoice Date	Invoice Number	Description of Goods / Services	Taxable Value (Ksh)	Amount of VAT (Ksh) (Taxable Value * VAT Rate%)	Relevant Invoice Number
			17/05/2023	004056250000000600	ETIMS/TIMS sales	214,334.48	34,283.52	
			30/05/2023	004056250000000690	ETIMS/TIMS sales	3,162.75	506.04	
			30/05/2023	004056250000000670	ETIMS/TIMS sales	848.00	135.68	
			01/05/2023	0110693710000002988	ETIMS/TIMS sales	6,896.55	1,103.45	
			01/05/2023	0110693710000002992	ETIMS/TIMS sales	2,586.21	413.79	
			01/05/2023	0110693710000002943	ETIMS/TIMS sales	2,586.21	413.79	
			01/05/2023	0110693710000002974	ETIMS/TIMS sales	185,271.55	29,635.45	
			01/05/2023	0110693710000002960	ETIMS/TIMS sales	2,586.21	413.79	
			02/05/2023	0110693710000002981	ETIMS/TIMS sales	8,620.69	1,379.31	
			02/05/2023	0110693710000002902	ETIMS/TIMS sales	3,958.62	633.38	
			02/05/2023	0110693710000002943	ETIMS/TIMS sales	3,879.31	620.69	
			02/05/2023	0110693710000002973	ETIMS/TIMS sales	4,137.93	662.07	
			02/05/2023	0110693710000002953	ETIMS/TIMS sales	862.07	137.93	
			02/05/2023	0110693710000002905	ETIMS/TIMS sales	625.00	100.00	
			02/05/2023	0110693710000002911	ETIMS/TIMS sales	3,017.24	482.76	
			03/05/2023	0110693710000002956	ETIMS/TIMS sales	4,310.34	689.65	
			03/05/2023	0110693710000002944	ETIMS/TIMS sales	4,310.34	689.65	

- The generic description of goods/services can be edited to capture the actual description where applicable in the CSV. This should be saved and imported.
- Kindly note that the CSV file labelled '**SEC_B_WITHOUT_PIN_AND_NON-VAT_PIN1**' should not be imported. The purpose of this CSV file is simply to verify the populated lump sum amount in sheet B of the VAT return and provide the taxpayer with visibility of the transactions made to customers not registered for VAT.
- A CSV will have transactions up to a maximum of 50,000 entries hence this section can have more than one CSV e.g SEC_B1_WITH_VAT_PIN1, SEC_B1_WITH_VAT_PIN2 etc
- Section B currently allows importing a maximum of 75,000 invoices on a line item hence some of the invoices taxable value above 75,000 can be declared under the lumpsum sales field where applicable.



- 7. Import the extracted CSV file for Section D1 for total sales and VAT to customers registered for VAT labelled 'SEC_D1_WITH_VAT_PIN1'

Section D: Sales for the Period (Zero Rated)									
Section D1: Local or Exemption Available									
Type of Sales	PIN of Purchaser	Name of Purchaser	ETR Serial Number	Invoice Date	Invoice Number	Description of Goods/ Services	Relevant Paragraph	Exemption Certificate Number	Taxable Value (Ksh)
Local				21/08/2023	004056250000000300	ETIMS/TIMS sales			22,759.20
Local				21/08/2023	004056250000000450	ETIMS/TIMS sales			227,592.00
Local				22/08/2023	004056250000000780	ETIMS/TIMS sales			75,864.00
Local				29/08/2023	004056250000000230	ETIMS/TIMS sales			265,524.00
Local				29/08/2023	004056250000000112	ETIMS/TIMS sales			30,345.60
Total Sales to Customers registered for VAT (Ksh)									622,084.80
Total Sales to Customers not registered for VAT (Ksh)									
Total									622,084.80

Section D2: Exports										
PIN of Purchaser	Name of Purchaser	ETR Serial Number	Invoice Date	Invoice Number	Type of Exports	Description of Goods/ Services	Custom Entry Number	Port of Exit	Destination	Numeric value of length less than or equal to 15 digit.
Total Exports to Customers not registered for VAT (Ksh)										

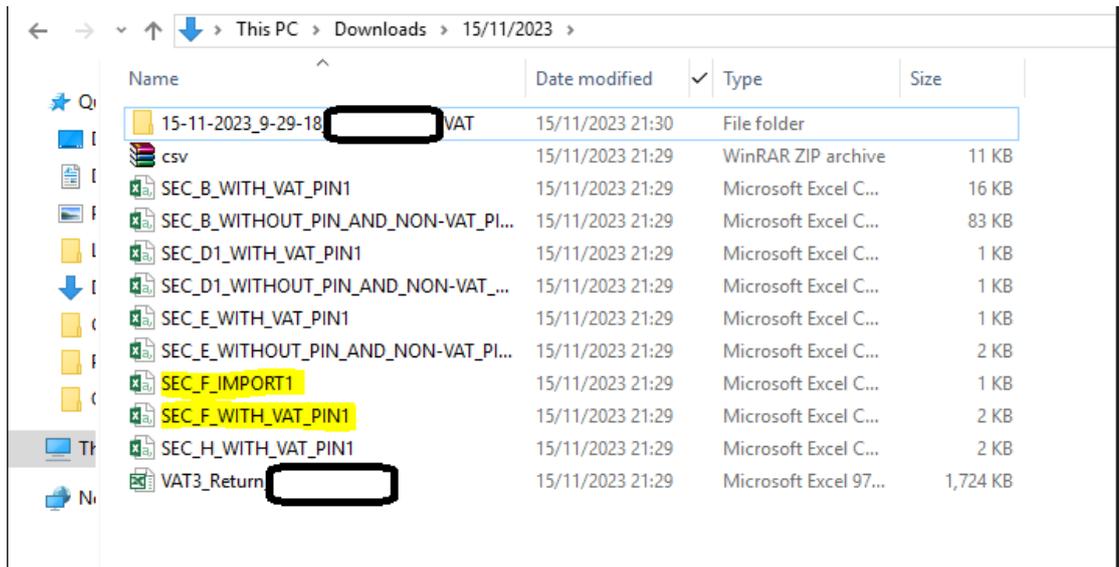
- The generic description of goods/services can be edited to capture the actual description where applicable in the CSV. This should be saved and the CSV file imported.
- Kindly note that the CSV file labelled 'SEC_D1_WITHOUT_PIN_AND_NON-VAT_PIN1' should not be imported. The purpose of this CSV file is simply to verify the populated lump sum amount in sheet D of the VAT return and provide the taxpayer with visibility of the transactions made to customers not registered for VAT.
- A CSV will have transactions up to a maximum of 50,000 entries hence this section can have more than one CSV e.g SEC_D1_WITH_VAT_PIN1, SEC_D1_WITH_VAT_PIN2 etc

- 8. Import the extracted CSV file for Section E for total sales and VAT to customers registered for VAT labelled 'SEC_E_WITH_VAT_PIN1'

Section E: Sales for the Period (Exempt)						
PIN of Purchaser	Name of Purchaser	ETR Serial Number	Invoice Date	Invoice Number	Description of Goods/ Services	Sales Value (Ksh)
			17/08/2023	004056250000004012	ETIMS/TIMS sales	214,334.45
			30/08/2023	004056250000005689	ETIMS/TIMS sales	3,162.75
			30/08/2023	004056250000001469	ETIMS/TIMS sales	845.00
			01/08/2023	0110693710000005645	ETIMS/TIMS sales	6,896.55
			01/08/2023	0110693710000001111	ETIMS/TIMS sales	2,586.21
			01/08/2023	0110693710000008435	ETIMS/TIMS sales	2,586.21
			01/08/2023	0110693710000003179	ETIMS/TIMS sales	185,221.55
			01/08/2023	0110693710000000025	ETIMS/TIMS sales	2,586.21
			02/08/2023	0110693710000008436	ETIMS/TIMS sales	8,620.69
			02/08/2023	0110693710000002222	ETIMS/TIMS sales	3,938.62
			02/08/2023	01106937100000037891	ETIMS/TIMS sales	3,579.31
			02/08/2023	01106937100000000475	ETIMS/TIMS sales	4,127.02



- The generic description of goods/services can be edited to capture the actual description where applicable in the CSV, save it and then import the CSV file.
 - Kindly note that the CSV file labelled '**SEC_E_WITHOUT_PIN_AND_NON-VAT_PIN1**' should not be imported. The purpose of this file is simply to verify the populated lump sum amount in sheet E of the VAT return and provide the taxpayer with visibility of the transactions made to customers not registered for VAT.
 - A CSV will have transactions up to a maximum of 50,000 entries hence this section can have more than one CSV e.g SEC_E1_WITH_VAT_PIN1, SEC_E1_WITH_VAT_PIN2 etc
9. Import the extracted CSV file for Section F for total purchases and VAT from suppliers registered for VAT labelled '**SEC_F_WITH_VAT_PIN1**'





Section F : Purchases and Input Tax for the Period (General Rate)										
Type of Purchases	PIN of Supplier	Name of Supplier	Invoice Date	Invoice Number	Description of Goods / Services	Custom Entry Number	Taxable Value (KSh)	Amount of VAT (KSh) (Taxable Value*VAT)	Relevant Invoice Number	Relevant Invoice Date
Local			28/08/2023	KRACU02000012620	ETIMS/TIMS purchases		270,000.00	43,200.00		
Local			18/09/2023	0020589440008250001	ETIMS/TIMS purchases		11,233.04	1,806.89		
Local			25/08/2023	0020589440008846450	ETIMS/TIMS purchases		15,067.36	2,410.78		
Local			18/08/2023	0020589440008298001	ETIMS/TIMS purchases		27,126.14	4,340.18		
Local			25/08/2023	018038400000003212	ETIMS/TIMS purchases		12,200.00	1,988.00		
Local			24/08/2023	002058944000882213	ETIMS/TIMS purchases		38,537.88	6,175.66		
Local			30/08/2023	0431914400000001589	ETIMS/TIMS purchases		72,500.00	11,600.00		
Local			22/08/2023	0040095410000456293	ETIMS/TIMS purchases		460.22	73.65		
Local			18/08/2023	043191440000002546	ETIMS/TIMS purchases		40,431.03	6,468.96		
Local			28/08/2023	002010860000005678	ETIMS/TIMS purchases		-70,000.00	-11,200.00	002010860000007764	28/08/2023
Local			17/08/2023	004062500000000531	ETIMS/TIMS purchases		214,234.48	34,293.52		
Local			24/08/2023	002058944000824887	ETIMS/TIMS purchases		31,886.50	4,989.84		
Local			31/08/2023	018038400000015613	ETIMS/TIMS purchases		16,400.00	2,624.00		
Import			17/08/2023	23RMB/40478877	Import purchases		6,326,211.33	1,012,193.81		
Import			17/08/2023	2023NE1903443	Import purchases		3,016,800.00	482,688.00		
Import			17/08/2023	2023NE1902956	Import purchases		238,800.00	38,208.00		
Import			17/08/2023	2023NE1904531	Import purchases		1,838,840.00	294,214.40		
Import			18/08/2023	2023NE1903879	Import purchases		18,429,560.00	2,948,729.60		
Import			03/08/2023	23RMB/404402589	Import purchases		4,273,539.28	683,766.28		
Import			18/08/2023	23RMB/404480783	Import purchases		6,292,654.85	1,006,822.77		
Import			18/08/2023	23RMB/404894679	Import purchases		4,094,028.10	655,044.66		

- The generic description of goods/services can be edited to capture the actual description where applicable in the CSV. This should be saved and the CSV file imported.
- When importing the CSV file for sheet F where you have local, imports, and digital purchases (from non-residents without permanent establishment supplying digital services), you will be required to merge the three different types of purchases under sheet F (local purchases, imports and Digital purchases) CSV files where applicable into one. You can open the local purchases CSV SEC_F_WITH_VAT_PIN1, then open the Imports and Digital Purchases CSVs and copy the respective transactions to the local purchases CSV, save it as total purchases for sheet F and import the CSV which will contain all your purchases at general rate.
- The taxpayer should analyse sheet F purchases CSVs before importing them to the return to disallow any prohibited input tax under section 17(4) of the VAT Act 2013 relating to;
 - ✓ Passenger cars or minibuses, and the repair and maintenance thereof including spare parts, unless the passenger cars or mini buses are acquired by the registered person exclusively for the purpose of making a taxable supply of that automobile in the ordinary course of a continuous and regular business of selling or dealing in or hiring of passenger cars or minibuses.
 - ✓ Entertainment, restaurant and accommodation services unless the services are provided in the ordinary course of the business carried on by the person to provide the services and the services are not supplied to an associate or employee; or the services are provided while the recipient is away from home for the purposes of the business of the recipient or the recipient's employer.



- The taxable value under sheet F can be edited downwards where applicable before importing the CSV or in the VAT return once imported.
- A purchase invoice in a CSV can be deleted/disallowed in full where applicable before importing the CSV.
- Debit and Credit notes should be declared where applicable on a line item and with the relevant details.
- A CSV will have transactions up to a maximum of 50,000 entries hence this section can have more than one CSV e.g SEC_F1_WITH_VAT_PIN1, SEC_F1_WITH_VAT_PIN2 etc
- Section F currently allows importing a maximum of 75,000 invoices on a line item.

10. Import the extracted CSV file for Section H for total purchases and VAT from suppliers registered for VAT labelled ‘SEC_H_WITH_VAT_PIN1’

Section H : Schedule for Purchases for the Period (Zero Rated)									
Type of Purchases	PIN of Supplier	Name of Supplier	Invoice Date	Invoice Number	Type of Imports	Description of Goods/ Services	Custom Entry Number	Taxable Value (Ksh)	
Local			28/08/2023	0040095430000178211		ETIMS/TIMS purchases		1,482.00	
Local			30/08/2023	0040095430000172463		ETIMS/TIMS purchases		1,482.00	
Local			29/08/2023	004056230000000713		ETIMS/TIMS purchases		30,345.60	
Local			17/08/2023	0040095410000325679		ETIMS/TIMS purchases		1,482.00	
Local			25/08/2023	0040095430000168796		ETIMS/TIMS purchases		1,482.00	
Local			23/08/2023	0040095420000359871		ETIMS/TIMS purchases		1,482.00	
Local			16/08/2023	0040095410000321579		ETIMS/TIMS purchases		1,482.00	
Local			21/08/2023	0040095420000353222		ETIMS/TIMS purchases		1,482.00	
Local			22/08/2023	0040095410000325019		ETIMS/TIMS purchases		1,482.00	
Local			24/08/2023	0040095430000164561		ETIMS/TIMS purchases		1,482.00	
Local			29/08/2023	0040095410000338722		ETIMS/TIMS purchases		1,482.00	
Local			18/08/2023	0040095410000324231		ETIMS/TIMS purchases		1,482.00	
Total Purchases from Suppliers registered for VAT (Local) (Ksh)								46,647.60	
Total Purchases from Suppliers not registered for VAT (Import) (Ksh)								0.00	

- The generic description of goods/services can be edited to capture the actual description where applicable in the CSV. This should be saved and the CSV file imported.
- When importing the CSV file for Sheet H where you have both local purchases and imports which are zero-rated, you will be required to merge the two different types of purchase CSV files where applicable into one. You can open the local purchases CSV SEC_H_WITH_VAT_PIN1, then open the Imports CSV and copy the respective transactions to the local purchases CSV, save it total purchases for sheet H and import the CSV which will contain all your purchases at zero rate.
- The taxable value under sheet H can be edited downwards where applicable before importing the CSV or in the VAT return once imported.
- A purchase invoice in a CSV can be deleted/disallowed in full where applicable before importing the CSV.



- A CSV will have transactions up to a maximum of 50,000 entries hence this section can have more than one CSV e.g SEC_H1_WITH_VAT_PIN1, SEC_H1_WITH_VAT_PIN2 etc
11. Repeat the above processes for Purchases under sheet I for exempt purchases where applicable. Sheet I also allows you to capture all other local purchases from taxpayers where VAT was not incurred as a lump sum where applicable.
 12. Taxpayers who have paid VAT on Imported Services in the tax period will be required to declare the details in sheet J of the VAT return. To the extent that part of the VAT on Imported Services paid is not an allowable deduction, the taxpayer should capture the disallowed component under row 16 or 17 of the tax due sheet.
 13. Where the taxpayer has both taxable and exempt supplies, they will be required to disallow in full the input tax attributable to exempt supplies and apportion the common/shared input tax as provided under section 17(6) of the VAT Act 2013.
 - For the disallowed input tax attributable to exempt supplies, enter the input tax amount under row 16 of the tax due sheet if it had been claimed in full under sheets F and G where applicable.
 - For the common/shared input tax incurred for both taxable and exempt supplies like stationery, utilities, rent, transport, computer hardware and software, repairs etc, enter their total input tax under row 17 of the tax due sheet if it had been claimed in full in sheet F and G where applicable.
 - The return will calculate the deductible input tax after considering the above.



Section O : Calculation of VAT Due			
Sr. No.	Description	Amount (Ksh)	
13	Output VAT (6)	13,600,000.00	
14	Input VAT (12)	8,971,748.89	
15	VAT Claimable on Services Imported into Kenya (Total of "Amount of VAT Claimable" from J_VAT_Imported_Services_Dtls)	160,000.00	
16	Input VAT attributable to Only Exempt Supplies	1,000,000.00	
17	Input VAT attributable to Taxable and Exempt Supplies	2,500,000.00	
18	Less : Non - Deductible Input VAT (17 - (((1+2+3)/5)*17))	476,250.00	
19	Deductible Input VAT (14+15 - 16 - 18)	7,655,498.89	
20	VAT Payable / Credit Due for the period (13-19)	5,944,501.11	
21	Credit Brought Forward from previous month	0.00	
22	Total Withholding VAT Credit (Total of "Amount of VAT Withheld" from L_WHT_Credits)	1,249,547.00	
23	Add : Refund Claim Lodged		
24	Total VAT Payable (20-21-22+23)	4,694,954.11	
25	Total VAT Paid (Total of " Amount of VAT Paid" from K_VAT_Payment_Credits)	0.00	
26	Total Credit Adjustment / Inventory Approval Order (Total of "Credit Adjustment Voucher / Inventory Approval Order Amount" from K_VAT_Payment_Credits)	0.00	
27	Total Debit Adjustment Voucher	0.00	
28	Net VAT Payable / Credit Carried Forward (24-25-26+27)	4,694,954.11	

14. Once all the relevant CSV files have been imported, confirm you have captured all details, and the return has calculated the correct VAT due. Proceed to validate the VAT return.

14	Input VAT (12)	8,971,748.89	
15	VAT Claimable on Services Imported into Kenya (Total of "Amount of VAT Claimable" from J_VAT_Imported_Services_Dtls)	160,000.00	
16	Input VAT attributable to Only Exempt Supplies	1,000,000.00	
17	Input VAT attributable to Taxable and Exempt Supplies	2,500,000.00	
18	Less : Non - Deductible Input VAT (17 - (((1+2+3)/5)*17))	476,250.00	
19	Deductible Input VAT (14+15 - 16 - 18)	7,655,498.89	
20	VAT Payable / Credit Due for the period (13-19)	5,944,501.11	
21	Credit Brought Forward from previous month	0.00	
22	Total Withholding VAT Credit (Total of "Amount of VAT Withheld" from L_WHT_Credits)	1,249,547.00	
23	Add : Refund Claim Lodged		
24	Total VAT Payable (20-21-22+23)	4,694,954.11	
25	Total VAT Paid (Total of " Amount of VAT Paid" from K_VAT_Payment_Credits)	0.00	
26	Total Credit Adjustment / Inventory Approval Order (Total of "Credit Adjustment Voucher / Inventory Approval Order Amount" from K_VAT_Payment_Credits)	0.00	
27	Total Debit Adjustment Voucher	0.00	
28	Net VAT Payable / Credit Carried Forward (24-25-26+27)	4,694,954.11	

15. Then proceed to upload the zip file from documents folder, agree to the terms and click the 'OK' button to file the return.



5. Click on submit to file returns (ver
Click here to download Value Added Tax (V
Click here to download Value Added Tax
Click here to download Value Added Tax

Do you want to upload the form?
only if transaction volume is not Large.)

OK Cancel

All fields marked with * are mandatory

Value Added Tax (VAT) Form

Type of Return*	Original
Entity Type*	Head Office
Branch Name*	--Select--
Return Period From*	01/08/2023
Return Period To	31/08/2023
Download Autopopulated VAT Return	
Upload Form*	Choose File 16-11-2023...535Z_VAT.zip
Allowed File Type: zip.	
<input checked="" type="checkbox"/> I Agree to the Terms and Conditions	
Terms and Conditions*	<p>1. DISCLAIMER NOTICE The information provided by KENYA REVENUE AUTHORITY (KRA) on the web portal relating to products and services (or third party information, products and services) is provided as is without any representation or endorsement made and without warranty of any kind whether express or implied, including but not limited to the implied warranties of satisfactory quality, fitness for a</p>

Back Submit

16. Upon successful submission of the Value Added Tax (VAT) return, proceed to download the return receipt. A copy of the return receipt will be sent to your iTax registered email.

The return receipt can be downloaded under the useful links menu through the following steps;

- Go to the consult and reprint acknowledgements receipts and certificates.
- Select business process as tax returns processing and sub-process as original filing.
- Select obligation and enter the return number (can be retrieved under the view filed return option under the returns menu).
- Consult and download the acknowledgement receipt.



The screenshot displays the Kenya Revenue Authority (KRA) iTax portal. At the top left is the KRA logo and name. At the top right is the iTax logo with the tagline 'Simple, Swift, Secure'. Below these is a red navigation bar with links: Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, Useful Links, e-Communication, My Ledger, TIMS, and Logout. A user is logged in, with a 'Welcome' message and a 'Last Login : NOV 15, 2023 09:28:41' timestamp. The main content area shows a breadcrumb trail: HOME >> e>Returns >> Value Added Tax (VAT) Form >> Return Receipt Generated. A green checkmark icon indicates a successful action: 'Return Receipt Generated'. Below this, it states 'Return Submitted successfully with Acknowledgement Number: KRA202316420572' and provides a link to 'Download Returns Receipt'. At the bottom of the message box are 'Back' and 'Payment' buttons. A red banner at the very bottom of the page says 'iTax Survey' with a close button (X).

17. If the taxpayer is in a payable position, they will click on the payments button below the 'download returns receipt' link or proceed to the payments menu and follow the steps below;

- Select payment registration, click next and select tax head as VAT and Tax Sub Head as Value Added Tax.
- Select payment type as self-assessment, then the tax period and liability details for the tax period will populate.
- Click add, select mode of payment and submit. Thereafter make payments through any of the agent banks, mobile money or debit and credit cards.
- For mobile money, the pay bill number is **222222** and the account number is the payment registration number – PRN.
- For payments by debit card, credit card or Mpesa Express Option/Web checkout, use the Make Payment Option under the payments menu or click on the payment option provided once you submit the PRN details and follow the steps provided.

.....END.....