



**KENYA REVENUE
AUTHORITY**

ISO 9001:2015 CERTIFIED

DOMESTIC TAXES DEPARTMENT

**APPLICATION FOR INCOME TAX EXEMPTION UNDER
PARAGRAPH 10 OF THE FIRST SCHEDULE TO THE INCOME TAX
ACT- CAP 470**

Incomplete applications and those without all the required attachments shall not be considered for processing.

All the sections must be completed, all pages countersigned and the required documents attached as per the checklist.

Section A - Applicant's details.

Name of the Organisation:

PIN

--	--	--	--	--	--	--	--	--	--	--

Physical Address: Indicate town, road/street, building, and floor.

.....

.....

.....

Postal Address:.....Code:Town:.....

Email Address:.....

County:

Telephone contact:

	Telephone Number	Name
a. Primary		
b. Other		

Name of the Person in Charge of the Organisation:

Designation:

Name of the Auditor/Consultant/Tax Agent:

Date of Business commencement:

Accounting Period:

Tulipe Ushuru, Tujitegemee!

Section B- Application details

- | | | | | | |
|-----|--|---------|--|----------------------------------|--|
| New | | Renewal | | Previous certificate expiry date | |
|-----|--|---------|--|----------------------------------|--|

- | | | |
|----|-------------------------------------------------------------------------------|--|
| 1. | Indicate the type of entity below
e.g. Trust, Association, Limited company | |
| 2. | Indicate the formation instrument
e.g. Trust Deed, Constitution | |
| 3. | Indicate the Act of Parliament under
which it is registered | |
| 4. | Indicate the category e.g. NGO, Private
entity, Government | |

- [illegible]

.....

.....

.....

.....

.....

.....

4. List the key objectives of the organisation as provided in your founding documents.

1.	
2.	
3.	
4.	
5.	

5. Paragraph 10 of the First schedule to the Income Tax Act provides for Exemptions from tax of Income for an Organisation that is solely set up for relief of poverty, relief of public distress, advancement of education or advancement of religion.

Please provide details of the applicable activities or programs in the table below.

S/No	Program (list the programs under each category)	Program Execution Explain how each program is carried out on the ground	Specific location/county and town Please indicate the exact location where the programs are carried out	Program outcome Please indicate the outcomes or impact
a	Relief of poverty			
	(a).....	(a).....	(a).....	(a).....
	(b).....	(b).....	(b).....	(b).....



KENYA REVENUE AUTHORITY

ISO 9001:2015 CERTIFIED

PUBLIC

	(c).....	©	©.....	©.....
b	Relief of public distress (a)..... (b)..... (c).....	(a)..... (b)..... (c).....	(a)..... (b)..... (c).....	(a)..... (b)..... (c).....
c	Advancement of Education (i) List Educational Institutions owned (a)..... (b)..... (c)..... (ii) Any other program/activities related to advancement of education (a)..... (b)..... (c).....	Indicate whether there is fees charging or fully charitable (a)..... (b)..... (c)..... Explain how each program /activity translates to advancement of education (a)..... (b)..... (c).....	(a)..... (b)..... (c)..... (a)..... (b)..... (c).....	Please indicate the type of the institution (Primary, secondary or university) (a)..... (b)..... (c)..... Please state the outcome of each program (a)..... (b)..... (c).....

Tulipe Ushuru, Tujitegemee!

d	Advancement of religion (i) List the religious programs (a)..... (b)..... (c).....		Indicate the location (a)..... (b)..... (c).....	
	(ii) List the Religious institutions and facilities owned (a)..... (b)..... (c).....		Indicate the location (a)..... (b)..... (c).....	

6. Please provide details of the beneficiaries of your programs and the corresponding costs for the three proceeding years as applicable.

No.	Para Pillar	10.	No. of beneficiaries			Costs		
			Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
1	Relief of poverty							
2	Relief of public distress							
3	Furtherance of education							
4	Furtherance of religion							

7. Provide details on sources of funds for the last three years.

Year 1:



ISO 9001:2015 CERTIFIED

Type	Amount (Kshs)	Provide details for each type
Investment income		
Rental Income		
Business income		
Interest income		
Donations		
Others (specify)		

Year 2:

Type	Amount(Kshs)	Provide details for each type
Investment income		
Rental Income		
Business income		
Interest income		
Donations		
Others (specify)		

Year 3:

Type	Amount(Kshs)	Provide details for each type
Investment income		
Interest Income		
Rental Income		
Business income		
Donations		
Others (specify)		

8. In case of donations, use the table below to provide details of the donors and amounts donated in each of the last three years as applicable.

Tulipe Ushuru, Tujitegemee!



ISO 9001:2015 CERTIFIED

Year	Name(s) of the donors in each year	Donor Country	Relationship with recipient	Amount (Kshs)
1	1..... 2..... 3..... 4.....			1..... 2..... 3..... 4.....
2	1..... 2..... 3..... 4.....			1..... 2..... 3..... 4.....
3	1..... 2..... 3..... 4.....			1..... 2..... 3..... 4.....
Totals				

9. Use the table below to provide an expenditure report for the last three years, based on your audited financial statements.

Indicate all the Expense Categories e.g. salaries, bursaries	Amount Year 1	% of total	Amount Year 2	% of total	Amount Year 3	% of total
Total		100%		100%		100%

10. Please provide banking report for receipts and payments in the table below

Year	Indicate the year	Total payouts	Total receipts	Total payouts
1				
2				
3				
Totals				

11. For payouts as per the bank statements, please annex a schedule for each year using the format below.

S/No	Date	Amount	Name of payee or recipient	Purpose of payment

Were there any payments made to the Trustees or Directors (Yes/No)?

.....

If yes, provide details of the payments including amounts and % against total expenses.

.....

12. Does your organisation or its branches/subsidiary/related entities, carry out business?

.....



KENYA REVENUE AUTHORITY

ISO 9001:2015 CERTIFIED

PUBLIC

13. If yes, please provide details in the table below

S/no	Name of the business entity	PIN	Nature of business	Location	Indicate how the business linked to your primary purpose
1					
2					
3					

14. Indicate your Tax Compliance status as applicable

Tax obligation	Filing / payment status. (filed/not filed)	Tax liability status. Show the outstanding liability (where applicable)	Comments
Income Tax			
PAYE			
VAT			
WVAT			
WHIT			
Excise			
Any other (specify)			

Comment on:

1. Reasons for not filing.
2. Payment status on outstanding liabilities
3. Period in relation to 1&2 above

15. List all non-cash assets owned by your organisation (You may attach an extra sheet in case the space below is not adequate).

Tulipe Ushuru, Tujitegemee!



ISO 9001:2015 CERTIFIED

No.	Description of asset	Registered name	Value	Source (Indicate if purchased or donated)	Comments
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

16. Provide details of any accumulated revenue reserves and bank balances.

Year	Amount (Kshs)	Accumulated Reserves	Bank balances	Comments
1				
2				
3				
Totals				

17. Have you filed annual returns with the organisation that regulates your operations for the last 3 years?

YES	
NO	

18. Provide any other information that you may deem necessary to support your application.

.....
.....
.....
.....

19. Declaration

I, Designation:

Date:..... Signature:.....

Declare that the information and disclosures provided in this application is correct and true.

Official Stamp/ Seal of the applicant:



Annexures I- Checklist

S/No	Type	Folio	Comment
1.	Application on the prescribed form		
2.	Certificate of registration		
3.	Copy of constitution and a proper Dissolution Clause (where applicable)		
4.	Copy of expired exemption certificate (where applicable)		
5.	Letter from government official		
6.	Impact Report		
7.	Photographic evidence of programs and activities(where applicable)		
8.	Financial statements for the last three years		
9.	Bank statements for three years		
10.	Tax compliance certificate		
11.	List of beneficiaries		
12	Pay-out schedules in the prescribed format		
13	Copies of the last 3 annual returns filed with the regulator		