



DOMESTIC TAXES DEPARTMENT

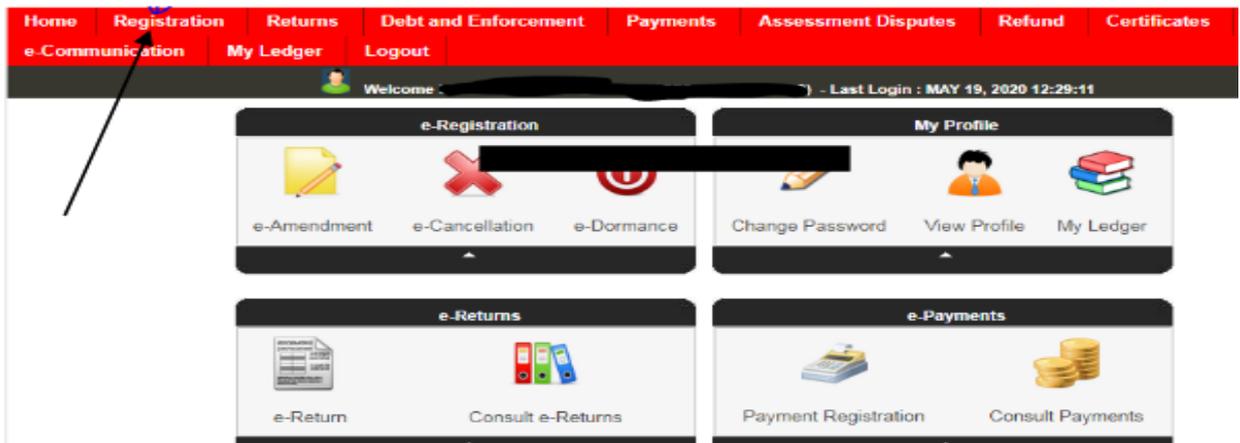
STEP BY STEP GUIDE FOR APPLICATION OF EXCISE LICENSE

1.1 Introduction

Section 15 of the Excise Duty Act, 2015 requires that any person who manufactures excisable goods in Kenya be licensed by the Commissioner.

2.0 Application for license

- 1. Log into the iTax Portal. Under the Registration menu, select the option 'Other Registration'.



- 2. Select the option 'Excise License' to display the application form.





3. Select the “**Applicant type**” and the system will populate the *Taxpayer PIN* and *Taxpayer Name*. Fill in all the cells marked with the red asterisk under *Section B: Factory Details*. These are mandatory fields.

All fields marked with \* are mandatory

**Application for Excise License**

Section A & B    Section C & D

Regenerate existing excise license     Apply for new excise license     Renewal of Excise License

**Section A: Taxpayer Details**

Applicant Type\*    Taxpayer    Taxpayer PIN\*    Taxpayer Name

**Section B: Factory Details**

**Principal Physical Address**

L.R. Number    Building\*    City/Town\*    District\*    Tax Area/Locality\*    Descriptive Address

Street/Road\*    County\*    District\*    Tax Area/Locality\*    Descriptive Address

Maximum characters: 200  
You have 200 characters left.

**Principal Postal Address**

Postal Code\*    Town\*    P.O.Box\*    Telephone number    Mobile number\*    Email Address\*

4. Click on the “**Next**” button to proceed to the next tab, “**Section C & D**”. Capture product details and Declaration of Plant and Machinery. Fill in all fields marked with the red asterisk i.e.

**Section C:**

- a) Class of Goods
- b) Brand
- c) Raw Materials Used
- d) Projected Annual Production
- e) Projected Annual Sales
- f) Projected Excise Duty Payable (in Ksh)

**Section D:**

- a) List all the items of plant and machinery indicating the specifications, make or manufacturers
- b) Plant Efficiency

Once the fields above are captured, click on the **add** button.



All fields marked with \* are mandatory

Application for Excise License

Section A & B | Section C & D

**Section C : Product Details**

Class of Goods\* --Select--

Brand\*

Raw Materials Used\*   
(Maximum characters: 200)  
You have 200 characters left.

Projected Annual Production \*

Projected Annual Sales \*

Projected Excise Duty Payable (in Ksh)\*

**Section D : Declaration of Plant and Machinery**

List all the items of plant and machinery indicating the specifications, make or manufacturers\*   
(Maximum characters: 200)  
You have 200 characters left.

Plant Efficiency (Indicate the input-output ratio of the plant showing output against time the wastage levels)\*   
(Maximum characters: 200)  
You have 200 characters left.

**Add** **Clear**

5. Upload a document to support your application. Where there are multiple documents to be uploaded, scan all as one document and upload.

Sr.No.	Delete	Modify	List all the items of plant and machinery indicating the specifications, make or manufacturers	Plant Efficiency (Indicate the input-output ratio of the plant showing output against time the wastage levels)
Upload Document (Allowed File Types: pdf,jif,png,bmp,gif,tiff,xls,xlsx,doc,docx,jpg,bmp,txt)				
			<input type="button" value="Browse..."/>	No fil...cted.
<input type="button" value="Previous"/> <input type="button" value="Submit"/> <input type="button" value="Cancel"/>				

6. Confirm that the correct details have been captured and click on the submit button. The system will generate an acknowledgment receipt.

**KENYA REVENUE AUTHORITY**  
www.kra.go.ke

**Acknowledgement Receipt**  
Excise License Registration

**For General Tax Questions**  
Contact KRA Call Centre  
Tel: +254 (020) 499 999  
Cell: +254(0711)099 999  
Email: callcentre@kra.go.ke

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Taxpayer PIN : XXXXXXXXXX      Acknowledgement Date : 06/11/2023  
 Name and Address :  
 UANTY 051145TEST      XXXXXXXXXX      Acknowledgement Number : XXXXXXXXXX  
 0000, Times Tower, NBI, Nairobi West District,  
 PO Box:0000,  
 Postal Code:00200

Applicant Information	
<b>Applicant Type</b>	Taxpayer
<b>Applicant PIN</b>	<span style="background-color: black; color: black;">XXXXXXXXXX</span>
<b>Applicant Name</b>	UANTY 051145TEST
Factory Details	
<b>Physical Full Address</b>	
<b>L.R. Number :</b>	<b>Building :</b> KISERIAN



The application will go through a verification process including an inspection and thereafter, you will receive a demand notice for payment of the excise license fee. The demand letter will have both the excise license amount and bond details.



www.kra.go.ke

**Demand Letter**

For General Tax Questions  
Contact KRA Call Centre  
Tel: +254 (020) 4999 999  
Cell: +254(0711)099 999  
Email: callcentre@kra.go.ke

Taxpayer PIN : [REDACTED]

Date of Issue: 06/11/2023

Name and Address :



Notice Number:



This is to inform you that with respect to your application for excise license registration dated 06/11/2023 via Acknowledgment No [REDACTED] you are required to pay the following amount of excise license fees and execute security bond as follows.

**Excise License Fees Information**

Category	Bottled Water
License fees (Ksh)	50,000.00
Period	01/01/2023 to 31/12/2029

**Excise License Security Bond Information**

Bond Amount (Ksh)	125,000.00
Bond Expiry Period	3 Years (For Non Cash Bond)

**Official KRA Representative**

Authorized Signature	[REDACTED]	Designation	Manager
Name of Signatory	[REDACTED]	Contact Number	[REDACTED]

**NB:**

*The excise license fee is charged based on the class of goods for which the application is being made*

7. Payment of the License will be done through the Payments Menu: **Payments >> Payment Registration.**

**Tax Head** – Excise

**Tax Sub Head** – Excise License Fee



**Payment Type** – Self-Assessment Tax

**Registration Type** – Payment against Demand Letter

**Acknowledgment No** – The number on the top right-hand corner of the demand letter.

The system will auto-populate the amount to be paid once all the above details are captured.

Payment Information					
PIN*	<input type="text"/>	Taxpayer Name	<input type="text"/>		
Taxpayer Address	<input type="text"/>	Email Id	<input type="text"/>		
Tax Head*	Excise	Tax Sub Head*	Excise License Fee		
Payment Type*	Self Assessment Tax				
Registration Type *	--Select--	Acknowledgment No. *	<input type="text"/>		
Selected Payments Records					
Sr. No.	Tax Period(s)	Registration Type	Acknowledgment/Excise License No.	Class of Goods	Amount to be Paid (Ksh)
1	Jan 2099-Dec 2099	Payment against Demand Letter	<input type="text"/>	Bottled Water	50,000
Total Amount to be Paid (Ksh)*			50,000		

Click on the **Submit** button and the system will generate a payment slip.

 <a href="http://www.kra.go.ke">www.kra.go.ke</a>	<h2>Payment Slip</h2>	For General Tax Questions Contact KRA Call Centre Tel: +254 (020) 4999 999 Cell: +254(0711)099 999 Email: callcentre@kra.go.ke
		Payment Registration Date: 21/11/2023 Payment Registration Number <input type="text"/>
<input type="text"/> District,		

### Payment Details

Sr.No.	Non Tax Revenue Type	Total Amount to be Paid (Ksh)
1	(0402) Excise License Fee	50,000

Sr.No.	Period	Class of Goods	Amount to be Paid (Ksh)
1	Jan 2099-Dec 2099	Bottled Water	50,000



8. Once the license fee is paid, the next step will be to execute a security bond. The Bond can either be **Cash** or **Non-cash**. For cash bonds, the payment is made through the Payment registration menu: **Payments >> Payment Registration**

**Tax Head** – Other

**Tax Sub Head** – New Excise Cash Bond

**Acknowledgment Number** – The number from the demand letter.

The system will auto-populate the amount to be paid once all the above details are captured.

All fields marked with \* are mandatory

Payment Information			
PIN*	<input type="text"/>	Taxpayer Name	<input type="text"/>
Taxpayer Address	<input type="text"/>	Email Id	<input type="text"/>
Tax Head*	<input type="text" value="Other"/>	Tax Sub Head*	<input type="text" value="(0601)New Excise Cash Bc"/>
Payment Type*	<input type="text" value="Deposit"/>		
Acknowledgment Number.*	<input type="text"/>		
Total Amount to be Paid (Ksh)*	<input type="text" value="125,000"/>		
How do you want to pay?			
Mode of Payment*	<input type="text" value="Other Payment Modes"/>		

Click on the **Submit** button and the system will generate a payment slip.

9. Should you opt for the **Non-Cash bond**, you will receive in your iTax registered email, a request to provide documentation for verification of the bond:
- (i) Filled in Form EBS which should contain:
- The names, pins, address of the applicant
  - The names, pins, address of the guarantor
  - The amount of the bond must be equal to the amount demanded
  - The authorized signatures of the applicant and the guarantor must be authenticated.



**NB:**

(i) *The security bond is assessed as tabulated below:*

Category	Excise Duty Security Amount (Kshs)
Manufacturers of alcoholic beverages, tobacco and tobacco products.	25% of the Projected Annual Excise Duty Amount or Ksh. 1,250,000 whichever is higher.
Other Manufacturers	25% of the Projected Annual Excise Duty Amount or Ksh. 125,000 whichever is higher.

(ii) *The security bond can also be varied upwards or downwards by the relevant office.*

(iii) *For new manufacturers, the bond amount shall be reviewed after a period of one year from the date of licensing, since the security provided will be based on projections that are not based on any prior records.*

(iv) *For cases where a **cash** security bond has been varied upwards, you will be required to make a payment via the menu **Payments** >> **Payment Registration***

**Tax Head – Other**

**Tax Sub Head – Update Excise Cash Bond**

**License No – Excise License Number.**

PIN*	<input type="text"/>	Taxpayer Name	<input type="text"/>
Taxpayer Address	<input type="text"/>	Email Id	<input type="text"/>
Tax Head*	Other	Tax Sub Head*	(0601)Update Excise Cash
Payment Type*	Deposit		
License No.*	<input type="text"/>		
Total Amount to be Paid (Ksh)*	<input type="text" value="502,500"/>		
How do you want to pay?			
Mode of Payment*	Other Payment Modes		
<input type="button" value="Back"/> <input type="button" value="Submit"/> <input type="button" value="Clear"/>			

*The amount to be paid will automatically populate at the bottom. Click on the submit button then use the PRN number to make payment.*



- Once the excise license fee has been paid and the bond executed, the application processing will continue at the relevant office. Upon approval, the system will generate an excise license which will be sent to your registered email address.



**Excise License**

For General Tax Questions  
Contact KRA, Call Centre  
Tel: +254 (020) 499 999  
Cell: +254(0711)099 999  
Email: callcentre@kra.go.ke

www.kra.go.ke

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Taxpayer PIN: [REDACTED]	Date of Issue: 07/11/2023
Name And Address: [REDACTED]	Date of Expiry: 31/12/2099
0000, Times Tower, Tumbo Lane, Nairobi, Nairobi, Nairobi, Nairobi, Nairobi County, Nairobi District, Nairobi, NBI Nairobi West District- 00200	Excise License No.: KRAWOND [REDACTED]

This is to certify that taxpayer shown hereby has been registered as an excise taxpayer with Kenya Revenue Authority w. e. f. 06/11/2023

Taxpayer Information

Taxpayer PIN	[REDACTED]
Taxpayer Name	[REDACTED]
Taxpayer Type	Company

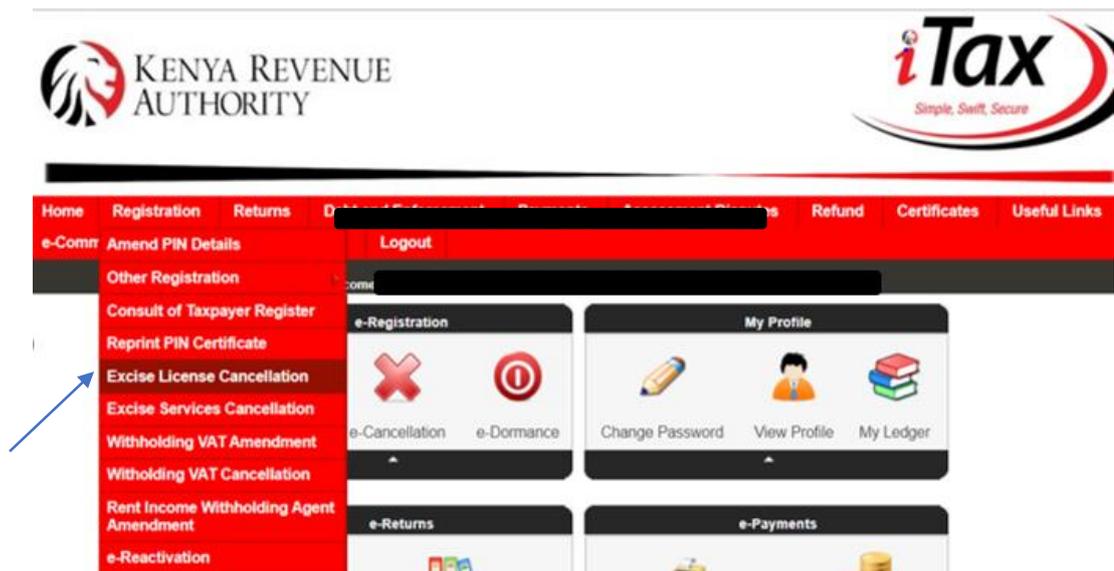
Factory Details

L.R. Number :	[REDACTED]	Building :	[REDACTED]
Street/Road :	[REDACTED]	City/Town :	[REDACTED]
County :	[REDACTED]	District :	[REDACTED]
Tax Area/Locality :	[REDACTED]	P.O.Box :	[REDACTED]

Product Details

Class of Goods	Bottled Water
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- When you cease manufacture of the excisable item for which you are licensed, you can make an application to the commissioner for cancellation of the license as shown in the menu below:





Fill in the details as required in the form displayed and submit. Once processed, the license will be cancelled.

[HOME](#) >> Cancellation of Excise License

All fields marked with \* are mandatory

**Cancellation of Excise License**

Section A : Taxpayer Details					
Applicant Type*	Taxpayer		Taxpayer Name		
Taxpayer PIN*					

Section B : Excise License For Cancellation					
Sr. No.	Excise License for	Select	Excise License Number	Reason(s) For Cancellation	Other Reason

Upload Document (Allowed File Types: pdf, jif, png, bmp, gif, tiff, xls, xlsx, doc, docx, jpg, bmp, txt)	Choose File No ...sen
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**Submit** **Back**

12. The Commissioner can also suspend or cancel an excise license for failure to comply with the requirements as guided in the Excise Duty Act, 2015.

**\*\*END\*\***