



i-Tax User Guide on Significant Economic Presence Tax (New Registration)

The Tax Laws Amendment Act, 2024 introduced the Significant Economic Presence Tax (SEPT) which replaced Digital Services Tax (DST) with effect from 27/12/2024.

- The iTax system was enhanced to replace DST with SEPT, effective from 27/12/2024. New taxpayers registering for this regime are assigned SEP tax obligation. This is to comply with the Tax Laws Amendment Act, 2024.
- Existing taxpayers with DST obligation have been assigned the SEP obligation and an 'end date' assigned to DST obligation.
- Existing taxpayers will be able to make payments for both DST (for periods before 27/12/2024) and SEP (for periods after 27/12/2024).
- The existing simplified registration form was updated to allow new eligible Taxpayers to Register for SEPT. These changes were effected on both the taxpayer portal and back-office.

The following are the steps to be followed by new taxpayers who want to register for SEPT.

- (i) Navigate to iTax Registration page for new PIN application:
<https://itax.kra.go.ke/KRA-Portal/>
- (ii) Select the appropriate 'Taxpayer Type' and 'Mode of Registration'

The screenshot shows the iTax Registration page for new PIN application. The page title is "e-Registration" and the URL is "https://itax.kra.go.ke/KRA-Portal/eRegIndi.htm". The page features the Kenya Revenue Authority logo and the iTax logo with the tagline "Simple, Swift, Secure". The form contains two dropdown menus: "Taxpayer Type*" with "Non Individual" selected, and "Mode of Registration*" with "Online Form" selected. There are "Back" and "Next" buttons at the bottom of the form.

- (iii) Select the radio button for Significant Economic Present Tax (SEPT) as shown below



- (iv) Capture all the other details in the 'A_Basic_Information' Page. The Business commencement date should be a date after 27/12/2024.

https://itax.kra.go.ke/KRA-Portal/eRegIndi.htm?actionCode=loadNonIndiOnlineForm

Welcome to iTax Online Service Area [Checkers](#) | [FAQs](#) | [Forms](#) | [Report Problem](#) | [Contact us](#) | [Online Help](#) | [iTax Videos](#)

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HOME >> e-Registration for Non Individual
All fields marked with * are mandatory

A_Basic_Information | B_Obligation_Details | G_Agent_Details

Section A : Basic Information

Business Income Details

Do you want to register for Significant Economic Presence Tax? Yes No

Business Type * Business Sub Type*

Business Registration Certificate Number /Single Business Permit Number* Business Name*

Business Registration Date* Business Commencement Date*

Accounting Period End Month* Trading /Business Name-If different than registered name

EPZ Effective Date Does your business have any branches ?*

Do you wish to declare Legal Representative ?* Legal Representative PIN

SEZ Effective Date

- (v) Navigate to the tab 'B_obligation_details' and select the SEPT obligation as shown below. Select any other relevant obligation (as may be applicable)

https://itax.kra.go.ke/KRA-Portal/eRegIndi.htm?actionCode=loadNonIndiOnlineForm#TREMMSG

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A_Basic_Information | **B_Obligation_Details** | G_Agent_Details

Section B : Taxpayer Obligation

Income Tax

Income Tax Company Registration Date *

Income Tax Partnership Registration Date *

Income Tax PAYE(for Employer only) Registration Date*

Significant Economic Presence Tax Registration Date*

Income Tax - Rent Income Registration Date*

Value Added Tax

Value Added Tax Registration Date *

Turnover Tax Registration Date *

Turnover Details (Applicable for VAT Obligation)

Turnover of Goods/Services of Taxable and Exempt Supplies in Kenya and of Exports

| Turnover Year | Taxable supplies in Kenya (Ksh) | Exempt supplies in Kenya (Ksh) | Exports (Ksh) |
|-------------------------------|---------------------------------|--------------------------------|--------------------------------|
| Turnover Third Year | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Turnover Second Year | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Turnover Last Year | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Estimated Turnover Next Year* | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |



- (vi) Complete all other sections as may be applicable and submit the form.
- (vii) A task will be created for approval by KRA and a reference number (acknowledgment receipt) will be sent to the registered email.
- (viii) Once the approval is done by KRA, the PIN number and login details (password) will be shared through the email captured during registration.

Payment of Significant Economic Presence Tax (SEPT)

- (i) Login to *i*-Tax and navigate to the payment menu.

The screenshot displays the Kenya Revenue Authority's i-Tax portal. At the top left is the KRA logo, and at the top right is the i-Tax logo with the tagline "Simple, Swift, Secure". Below the logos is a navigation menu with the following items: Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, Useful Links, e-Communication, My Ledger, Logout, and Payment Registration. The "Payments" menu is expanded, showing a dropdown list of options: Apply Payment Plan, Consult Payments, Consult CGT Return, Setoff Advance Payment/Offset Overpayment, and Setoff Legacy Credit Voucher. Below the navigation menu, there are several sections: "e-Registration" with icons for e-Amendment, e-Cancellation, and e-D; "e-Returns" with icons for e-Return and Consult e>Returns; and "e-Payments" with icons for Payment Registration and Consult Payments. The page also shows a user profile section with a "View Profile" button and a "My Ledger" button.

- (ii) Select Tax Head as 'Income Tax' and subhead as either Digital Services Tax (for payments before 27/12/2024) or Significant Economic Tax (for payments after 27/12/2024).



Kenya Revenue Authority iTax Simple, Swift, Secure

Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links

e-Communication My Ledger Logout

Welcome XIZ (052164TEST (P062164701M) - Last Login : JAN 15, 2025 11:47:27

HOME >> E-Payment>> e-Payment Registration Form

All fields marked with * are mandatory

Payment Information

| | | | |
|------------------|---|---------------|------------|
| PIN* | <input type="text"/> | Taxpayer Name | |
| Taxpayer Address | 0000, Times Tower, NBI, Dagoreti District, PO Box:0000, | Email Id | |
| Tax Head* | Income Tax | Tax Sub Head* | --Select-- |
| Payment Type* | --Select-- | | |

How do you want to pay?

Mode of Payment* --Select--

- (iii) If Significant Economic Presence Tax (SEPT) obligation is selected, capture the ***Monthly Turnover Value***. The system will automatically compute ***Deemed Tax Profit Value*** and ***Total Tax to be paid***.

Kenya Revenue Authority iTax Simple, Swift, Secure

Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links

e-Communication My Ledger Logout

Welcome XIZ (052164TEST (P052164701M) - Last Login : FEB 25, 2025 11:11:56

HOME >> E-Payment>> e-Payment Registration Form

All fields marked with * are mandatory

Payment Information

| | | | |
|------------------|---|---------------|---------------------------|
| PIN* | <input type="text"/> | Taxpayer Name | XIZ (052164TEST |
| Taxpayer Address | 0000, Times Tower, NBI, Dagoreti District, PO Box:0000, | Email Id | system.testing123@localt |
| Tax Head* | Income Tax | Tax Sub Head* | (0147) Significant Econon |
| Payment Type* | Self Assessment Tax | Tax Periods* | 2025 January |

Significant Economic Presence Tax (SEP) Details

| | | | |
|--------------------------------|------------|--------------------------------|------------|
| Monthly Turnover Value (Ksh)* | 10000000 | Deemed Tax Profit Value (Ksh)* | 1000000 |
| Tax Rate (%)* | 30.0 | | |
| From Date* | 01/01/2025 | To Date* | 31/01/2025 |
| Total Amount to be Paid (Ksh)* | 300000 | | |

How do you want to pay?

Mode of Payment* Other Payment Modes

Back Submit Clear



- (iv) Click "Submit" to generate your payment slip, then proceed to complete the payment.
- (v) Once payment has been paid using the available payment channels, the ledger will be updated accordingly
- (vi) Taxpayers will be able to view both DST and SEPT ledgers where applicable

End