

DOMESTIC TAXES DEPARTMENT

BUSINESS TRANSFORMATION OFFICE

iTax Enhancement – March 2020

Monthly Rental Income Return

Introduction

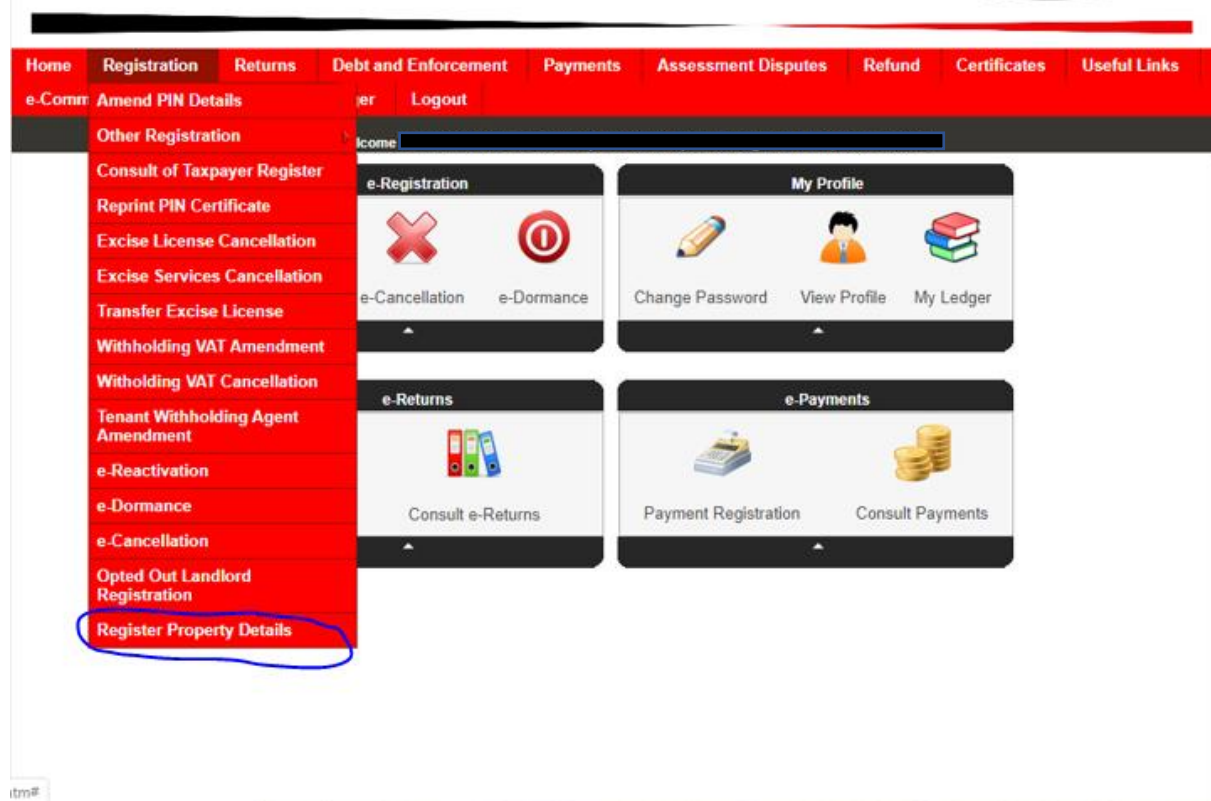
In order to improve the customer filing experience, changes have been made to the Monthly Rental Income (MRI) return whose guidelines are as below.

Property Registration

Much as this is an important section to fill, note that this may be done at any time and must not precede the filing of the return. The two (property registration and return filing) are independent sections.

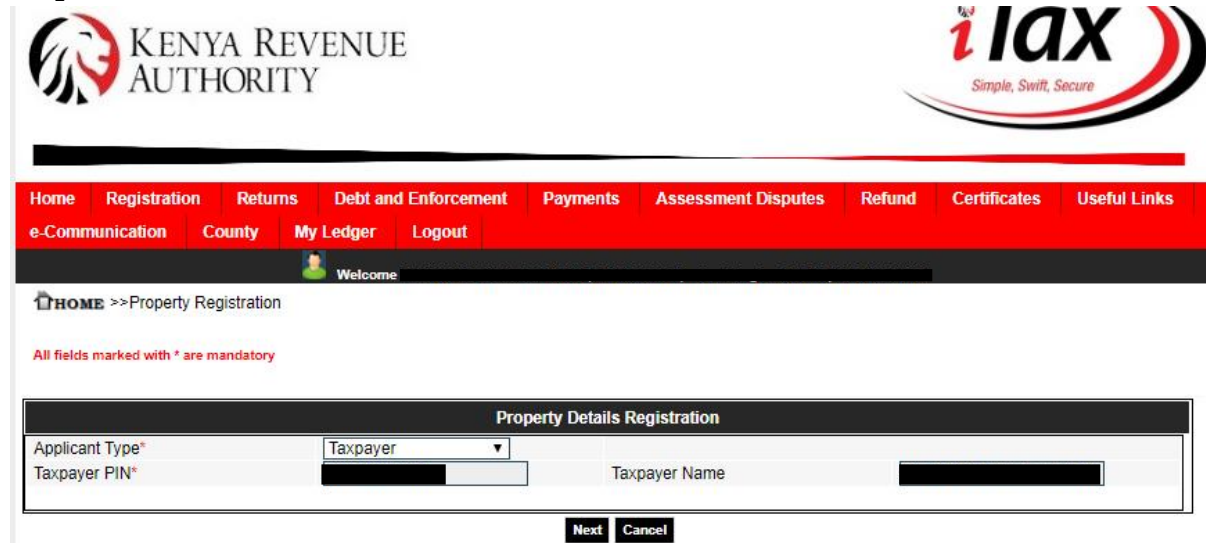
Step by Step Guide

Under the Registration tab, click on the very last option: Register Property Details.



The screenshot displays the iTax portal interface. At the top, there is a navigation bar with the following tabs: Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, and Useful Links. Below the navigation bar, there is a dropdown menu for the 'Registration' tab. The menu items are: Amend PIN Details, Other Registration, Consult of Taxpayer Register, Reprint PIN Certificate, Excise License Cancellation, Excise Services Cancellation, Transfer Excise License, Withholding VAT Amendment, Withholding VAT Cancellation, Tenant Withholding Agent Amendment, e-Reactivation, e-Dormance, e-Cancellation, Opted Out Landlord Registration, and Register Property Details. The 'Register Property Details' option is circled in blue. The main content area shows several service tiles: e-Registration, My Profile, e-Returns, and e-Payments. The 'e-Registration' tile contains 'e-Cancellation' and 'e-Dormance' options. The 'My Profile' tile contains 'Change Password', 'View Profile', and 'My Ledger' options. The 'e-Returns' tile contains 'Consult e>Returns' option. The 'e-Payments' tile contains 'Payment Registration' and 'Consult Payments' options.

Step 2: click on next.



The screenshot shows the Kenya Revenue Authority iTax portal. The header includes the Kenya Revenue Authority logo and the iTax logo with the tagline "Simple, Swift, Secure". A navigation menu contains links for Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, Useful Links, e-Communication, County, My Ledger, and Logout. Below the menu, a "Welcome" message is displayed. The main content area shows a breadcrumb trail: HOME >> Property Registration. A note states: "All fields marked with * are mandatory". The "Property Details Registration" form is displayed with the following fields:

Property Details Registration	
Applicant Type*	Taxpayer
Taxpayer PIN*	Taxpayer Name

At the bottom of the form, there are "Next" and "Cancel" buttons.

Step3.

There are two sections Section A that has auto-filled details of the landlord.

Section B will be filled by the taxpayer depending on the type of property.

There are there are three options of property

1. New property – for a taxpayer who has never registered any property even prior to this enhancement
2. Update property – for updating property details
3. Deregister property – for taxpayers wishing to cancel already filled registration details

After selecting the type of property, proceed to fill out a PIN of a tenant of the said property. The system will auto-populate the name of the taxpayer.

Fill out the needed details depending on the selected option, and enter an “estimated monthly rental income”

Then click on ‘add’.

Welcome

Landlord Email Address* [Redacted]

Type of Registration* **New** (dropdown menu: New, Update, Deregister)

Option of Registration* Online Offline

Location B :- Property Details

Tenant Details

PIN of Tenant [Redacted] Name of Tenant [Redacted]

Physical Full Address

LR / Title Number* 123 Building Eugene Plaza

Street/Road Mombasa road City/Town Nairobi

County* Nairobi District Embakasi District

Tax Area/Locality South B Descriptive address South B.

Postal Address

P O Box 1125 Postal Code 00100

Post Office Name NAIROBI GPO Estimated Monthly Rental Income (Ksh)* 1000000

[Add](#) [Clear](#)

Landlord-Property Details

Sr.No.	Delete	Modify	PIN of Tenant	Name of Tenant	Building	Street/Road	City/Town

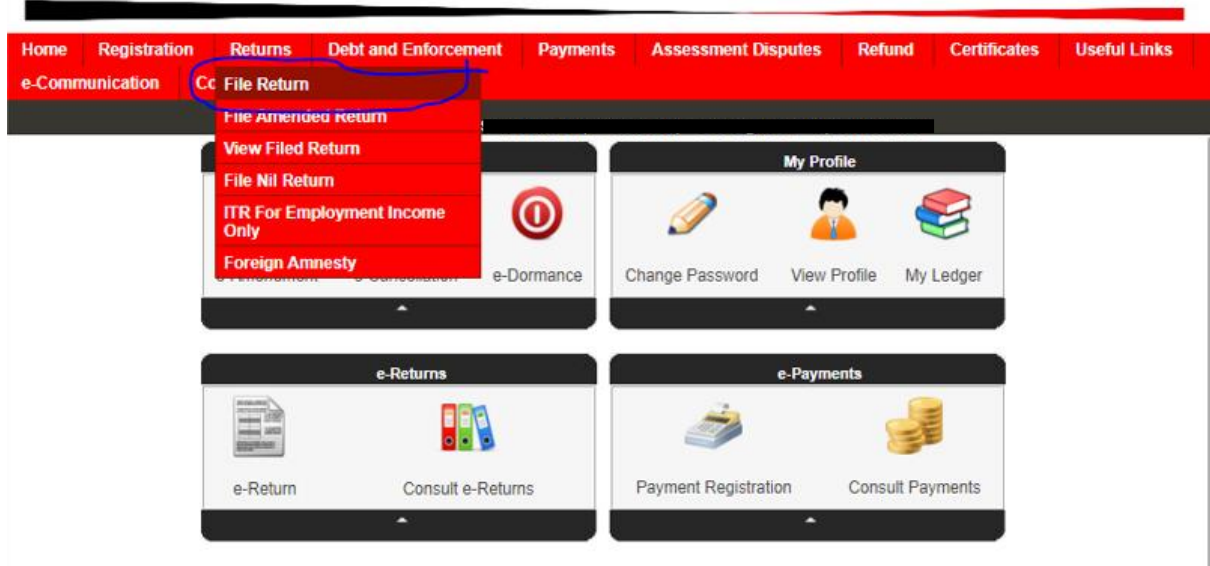
Enter any remarks under 'Application Remarks' and click on 'Submit'.

You will receive an 'Acknowledgement Receipt' for registered property details.

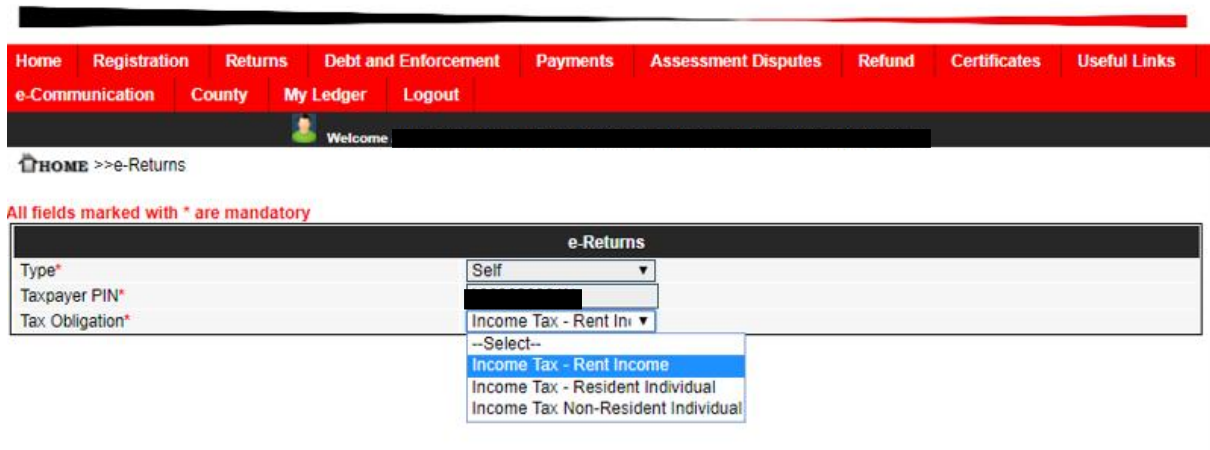
Filing of the MRI return

Step by Step guide

1. Under the returns tab, click on 'File Return'



2. Select the obligation “Income Tax – Rental Income” and click on next



There are two sections:

Section A- the Taxpayer here will be required to select either an Original Return or an Amended Return.

Home	Registration	Returns	Debt and Enforcement	Payments	Assessment Disputes	Refund	Certificates	Useful Links
e-Communication	County	My Ledger	Logout					

Welcome

A_Basic_information **Section B**

All fields marked with * are mandatory

Landlord PIN*	<input type="text"/>
Landlord Name*	<input type="text"/>
Landlord Address*	Nairobi, Nairobi, Nairobi, Nairobi, Nairobi County,Nairobi District,Nairobi
Type of Return*	Original ▾
Landlord Email*	Original <input type="text"/>
Return Period From*	Amended
Return Period To*	31/01/2019

Cancel submit

Section B

- The total number of properties will be auto-populated based on the number of properties added. If for none, this field will need to be entered.
- The taxpayer will be required to enter their monthly rental income.
- The Tax on rental income will be automatically computed.
- Where the taxpayer has any rental withholding certificates and credits for the month in reference, the system will auto-populate. The tax due will also be calculated factoring in all the credits where any apply.

Home	Registration	Returns	Debt and Enforcement	Payments	Assessment Disputes	Refund	Certificates	Useful Links	
e-Communication	County	My Ledger	Logout						

Welcome



A_Basic_information **Section B**

Summary of Tax Due

Summary of Tax Due		
1	Total Number of Properties *	1
2	Total Rental Income *	1000000
3	Tax on Rental Income *	100000
4	Rental Withholding Credit *	0.00
5	Credit for Self Assessment Payment *	0.00
6	Tax Due/Refund Due [3-4-5] *	100000

Cancel submit

3. The final step is to click the 'Submit' button.

 KENYA REVENUE AUTHORITY	e-Return Acknowledgment Receipt	For General Tax Questions Contact KRA Call Centre Tel: +254 (020) 4999 999 Call: +254(0711)999 999 Email: callcentre@kra.go.ke	
www.kra.go.ke			
Personal Information and Return Filing Details			
Taxpayer PIN	██████████	Return Period	01/01/2019 - 31/01/2019
Name and Address	██████████ 0000, Times Tower, NBI, Mumias District, 00200, 0000.		
Name and Address of Branch (If Applicable)	N.A.		
Tax Obligation(Form Name)	Income Tax- Rent Income	Original or Amended	Original
Station	Kakamega	Acknowledgement	03/04/2020 10:40:30
Return Number	KRA202028368967	Barcode	
Return Summary			
Sr.	Particulars	Amount (Ksh)	
1.	Total Rental Income	1,000,000.00	
2.	Tax on Rental Income	100,000.00	
3.	Tax Credits	0.00	
4.	Tax Due/Refund Due	100,000.00	
Note : We acknowledge receiving your Return through KRA Web Portal . You can track your status by using search code from web portal.			



KENYA REVENUE AUTHORITY

ISO 9001:2015 CERTIFIED

Making Payments for MRI

Under the tab 'Payments', select 'New Payment Registration'.

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

All fields marked with * are mandatory

Payment Information			
PIN*	<input type="text"/>	Taxpayer Name	<input type="text"/>
Taxpayer Address	<input type="text"/> <ul style="list-style-type: none"> 0000, Times Tower, NBI, Mumias District, PO Box:0000, 	Email Id	<input type="text"/>
Tax Head*	--Select--	Tax Sub Head*	--Select--
Payment Type*	--Select--		
How do you want to pay?			
Mode of Payment*	--Select--		

Back Submit Clear

1. Select the tax head as Income Tax and Tax sub-head as Income tax – Rent. Select the payment type as Self-Assessment Tax where the return has already been furnished and proceed to enter the tax periods (year and month).



KENYA REVENUE AUTHORITY

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Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links
e-Communication County My Ledger Logout

Welcome /

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

All fields marked with * are mandatory

Payment Information

PIN*	<input type="text"/>	Taxpayer Name	<input type="text"/>
Taxpayer Address	0000, Times Tower, NBI, Mumias District, PO Box:0000,	Email Id	<input type="text"/>
Tax Head*	Income Tax	Tax Sub Head*	(0111) Income Tax - Rent
Payment Type*	Self Assessment Tax	Tax Periods*	2019 January

Liability Details

Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
<input checked="" type="radio"/> Jan 2019	100,000.00	0.00	10,000.00	15,000.00	125,000.00	125,000

Add Clear

Selected Payments Records

2. After selecting the radio button, click on the 'Add' button. Proceed to select the payment mode as appropriate.

Tax Head*	Income Tax	Tax Sub Head*	(0111) Income Tax - Rent
Payment Type*	Self Assessment Tax	Tax Periods*	--Year-- --Month--

Liability Details

Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
<input checked="" type="radio"/> Jan 2019	100,000.00	0.00	10,000.00	15,000.00	125,000.00	125,000

Selected Payments Records

Payment Details

Sr. No.	Delete	Modify	Tax Obligation(s)	Tax Period(s)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
1	Delete	Modify	(0111) Income Tax - Rent Income	January 2019	125,000.00	125,000

Total Amount to be Paid (Ksh)*

How do you want to pay?

Mode of Payment*

Back Submit Clear

3. Press 'Submit' and retrieve a unique payment registration number which will be used for either mobile payments or payments through banks.



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**Payment Slip**

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

www.kra.go.ke

Taxpayer PIN : [REDACTED]

Payment Registration Date: 03/04/2020

Name and Address :

Payment Registration Number

[REDACTED]

202020000767994

0000, Times Tower, NBI, Mumias District,
PO Box:0000,
Postal Code:00200

**Payment Details**

Sr.No.	Payment Type	Tax Obligation	Tax Period	Amount to be Paid (Ksh)
1	Self Assessment Tax	(0111) Income Tax - Rent Income	Jan 2019	125,000
Total Amount to be Paid (Ksh)				125,000

(To be filled by taxpayer during payment at bank)

CHEQUES ONLY		
Drawer Bank	Cheque No.	Amount (Ksh)

Amount In Words: One hundred twenty-five thousand Kenyan Shillings

BANK STAMP AND ENDORSEMENT

CASH ONLY		
Currency	Count	Amount (Ksh)
1,000 x		
500 x		
200 x		
100 x		
50 x		
40 x		
20 x		
10 x		
5 x		
1 x		
Total Amount (Ksh)		

-END-