**LEGAL NOTICE NO**.....

**THE INCOME TAX ACT**

**(Cap. 470)**

# THE INCOME TAX (PERSONS WITH DISABILITIES, PARENTS OR GUARDIANS TAX EXEMPTIONS) REGULATIONS, 2026

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# THE INCOME TAX ACT

## (CAP. 470)

**IN EXERCISE** of the powers conferred by section 13 of the Income Tax Act (Cap. 470), the Cabinet Secretary for the National Treasury makes the following Regulations—

## THE INCOME TAX (PERSONS WITH DISABILITIES, PARENTS OR GUARDIANS TAX EXEMPTIONS) REGULATIONS, 2026

### PART I—PRELIMINARY

**Citation**

**1.** These Regulations may be cited as the Income Tax (Persons with Disabilities, Parents or Guardians Tax Exemptions) Regulations, 2026.

**Interpretation**

***Cap. 470***

**2.** In these Regulations, unless the context otherwise requires—

**"Act"** means the Income Tax Act;

**"applicant"** means either a person with disability or a parent or guardian of a person certified with severe disability, who makes an application for tax exemption under these Regulations;

**"basic needs"** the fundamental requirements necessary to sustain life, health, safety, dignity and well-being of a person with disability, including food, clothing, shelter, personal care, healthcare, mobility, communication, and support required to enable carrying out activities of daily living.

**"care and custody"** means the primary, continuous assumption of support for the basic needs of a person with a severe disability, including the provision of accommodation, food, clothing, medical care, personal assistance, supervision, protection, and such financial and social support as may be necessary to ensure the person's health, safety, dignity, and overall well-being;

**"Cabinet Secretary"** means the Cabinet Secretary responsible for matters relating to finance;

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**"Commissioner"** means the Commissioner-General appointed under the Kenya Revenue Authority Act;

***No. 4 of 2025***

**"Council"** means the National Council for Persons with Disabilities established under section 36 of the Persons With Disabilities Act;

**"disability medical assessment"** means a standardised medical process undertaken by a panel of medical professionals appointed by the Director General of Health or a County Director of Health at a registered government health facility to determine existence of disability, and if so the extent of the disability for purposes of disability recognition and eligibility for income tax exemption;

**"exempt amount"** means the amount of income exempted under Regulation 11 and 23 of these Regulations;

**"exemption certificate"** means a certificate issued under these Regulations granting an exemption;

**"guardian"** means a person who has been appointed by a court of law or who has assumed, by law, the duty of care and custody of a person with severe disability;

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**'healthcare professional'** shall have the meaning assigned to it under section 2 of the Health Act;

**"home care"** includes medical treatment, physiotherapy, occupational therapy, speech and language therapy, and home based and personal care;

**"permanent disability"** means a long-term physical condition where, after all appropriate medical treatment, surgery, rehabilitation or other interventions, the condition has no likelihood of substantial change;

**"personal care"** includes assistance in the preparation or serving of meals, getting dressed, feeding, taking medication, personal hygiene and training in activities that relate to daily living skills.

**"Severe disability"** means a sensory or physical impairment, or a combination of sensory and physical impairments the effect of which is permanent or for an extended period as certified by a registered health care professional designated by the Director General of Health, that results in substantial limitation in a person's ability to perform daily activities, participate fully and effectively in society and independent living, even with the use of reasonable accommodation, assistive devices, rehabilitation services or other support services.

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**"tax laws"** means the Income Tax Act and Tax Procedures Act; and

**"income tax exemption assessment"** means the process undertaken by the income tax exemption assessment committee to determine an applicant's

eligibility for income tax exemption under these Regulations.

**Scope**

**3.** These Regulations shall apply to—

(a) applications for income tax exemption by persons with disabilities; and

(b) applications for income tax exemption by parents or guardians of persons certified with severe disabilities and incapable of catering for their basic needs, if the person with severe disability is in the care and custody of that parent or guardian.

**Objectives**

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**4.** The objectives of these Regulations are to—

(a) give effect to sections 56(1) - (3) and 57(1) of the Persons With Disabilities Act;

(b) facilitate access to income tax exemptions by persons with disabilities, parents or guardians of persons certified with severe disabilities and incapable of catering for their basic needs, if the person with severe disability is in the care and custody of that parent or guardian;

(c) establish a fair, transparent and accountable framework for the administration of tax exemptions.

**Guiding Principles**

**5.** In exercise of the powers and discharge of functions under these Regulations, the Cabinet Secretary, the Council and committees established thereunder shall observe-

(a) equality and non-discrimination;

(b) accessibility;

(c) accountability and transparency;

(d) reasonable accommodation;

(e) dignity and autonomy of persons with disabilities; and

(f) efficient administration of public resources.

## PART II—CONSTITUTION OF INCOME TAX EXEMPTION ASSESSMENT COMMITTEE

**Constitution of an income tax exemption assessment committee**

**6.** The Cabinet Secretary, in consultation with the Council, shall constitute the income tax exemption assessment committees.

**Composition**

**7.** (1) An income tax exemption assessment committee referred to under Regulation 6 shall comprise of seven members nominated by the following institutions—

(a) two (2) representatives from the Kenya Revenue Authority, one of whom shall be the Chairperson;

(b) two (2) representatives from the National Council for Persons with Disabilities who shall be the secretariat;

(c) two (2) registered healthcare professionals designated by the Director General for Health.

(d) one (1) representative from Kenya Medical Practitioners and Dentists Council.

(2) the registered healthcare professionals in paragraph (c) shall have the relevant medical expertise in matters disability.

(3) The Committee may co-opt such experts as it considers necessary for the proper discharge of its functions, but such persons shall have no right to vote at any meeting of the Committee.

**Functions of the income tax exemption assessment committee**

**8.** (1) The Functions of the income tax exemption assessment committee shall be to—

(a) assess the applications for tax exemption submitted under these Regulations;

(b) verify compliance with the eligibility requirements prescribed under these Regulations;

(c) make recommendations to the Commissioner regarding the grant, denial, renewal, suspension or revocation of tax exemption; and

(d) advise the Cabinet Secretary on matters relating to tax exemptions for persons with disabilities, parents or guardians.

**Meetings**

**9.** (1) The Committee shall undertake assessments at least once every quarter.

(2) Unless otherwise determined by the Committee, not less than fourteen days' written notice of a meeting shall be given to every member, provided that where the Chairperson considers a matter urgent, a special meeting may be convened upon giving such shorter notice as may be reasonable in the circumstances.

(3) The Committee shall ensure that its meetings, proceedings and communications are accessible to persons with disabilities through the provision of reasonable accommodation, including sign language interpretation,

accessible formats and assistive technologies where necessary.

(4) Decisions of the Committee shall, as far as practicable, be reached by consensus, but where consensus cannot be achieved, a decision shall be determined by a majority of the members present and voting.

(5) In the event of an equality of votes, the person presiding at the meeting shall have a casting vote in addition to his or her deliberative vote.

## PART III—TAX EXEMPTION FOR PERSONS WITH DISABILITIES

**Eligibility for tax exemption**

*No. 4 of 2025*

**10.** (1) A person shall be eligible for tax exemption under these Regulations if that person—

(a) is registered as a person with a disability under the Persons with Disabilities Act;

(b) is in receipt of income; and

(c) satisfies the requirements prescribed under the tax laws.

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(2) The Commissioner may exempt the income of an applicant wholly or partially depending on the severity of the disability, subject to a maximum of one hundred and fifty thousand shillings on their monthly income in accordance with the Income Tax Act.

(3) For the purposes of section 56(2) of the Persons with Disabilities Act, the tax exemption granted shall be determined as per the criteria prescribed under the First Schedule of these Regulations.

(4) For the purpose of this Regulation –

**"whole exemption"** means the limit prescribed by the Cabinet Secretary under sub-regulation (2).

**"partial exemption"** means a portion of income that is exempt from tax as determined by the income tax exemption assessment committee but shall not exceed the limit prescribed under sub-regulation (2).

**Application for tax exemption**

**11.** (1) An application for tax exemption under these Regulations shall be made in a prescribed form.

(2). The form prescribed in sub-regulation (1) shall include –

(a) Applicant's Identification details;

(b) Personal identification number;

(c) National Council for Persons with Disabilities registration number;

(d) Applicant's physical address, phone number, email address;

(e) Proof of income.

**Application Requirements**

**12.** The application made under Regulation 12 shall be accompanied by the following documents –

(a) Copy of the applicant's identification document;

(b) Copy of the certificate of registration from the National Council of Persons with Disabilities;

(c) Copy of a valid Tax Compliance Certificate;

(d) Copy of the applicant's disability medical assessment report from a registered government health facility;

(e) A specialist medical report from a registered government health facility;

(f) Applicant's proof of income;

(g) For those in employment, a letter of introduction from the employer, clearly stating the nature of disability and how it affects the employee's activities; and

(h) Copy of expired certificate for renewal applications.

**Assessment of applications**

**13.** The Council shall-

(a) receive applications under regulation 12(1) and 19 (1).

(b) verify the applications received under sub-regulation (1) and refer complete applications to the income tax exemption assessment committee for processing.

(2) The Cabinet Secretary, in consultation with the Council, shall convene the income tax assessment committee at least every quarter.

(3) The income tax exemption assessment committee shall assess the applications, including requiring the applicant to appear physically for examination in designated assessment centres, and make its recommendations to the Commissioner.

**Determination of application for exemption**

**14.** (1) The Commissioner shall, within thirty days of receipt of a recommendation from the income tax

exemption assessment committee, determine the application for tax exemption.

(2) In determining the application, the Commissioner may request for any other information that may be necessary to facilitate the determination of an application.

(3) Upon determination of the application, the Commissioner may-

(a) grant an income tax exemption in accordance with the First Schedule of these regulations; or

(b) deny the income tax exemption if the applicant does not meet the eligibility criteria.

**Exemption certificate**

**15.** (1) Where the exemption is granted, the Commissioner shall issue a tax exemption certificate to the applicant.

(2) Where the exemption is not granted, the Commissioner shall, within thirty days of making a determination, notify the applicant of the denial in writing with reasons thereof.

**Permanent Disability**

**16.** (1) Where an assessment by the income tax exemption assessment committee demonstrates that the person has permanent disability, that person will be exempt from future disability medical assessments.

(2) The Council shall cause to be kept a record of the determinations under paragraph 17(1) to ensure that the persons with permanent disabilities do not undergo a further disability medical assessment as a condition for continued tax exemption.

(3) In the event that a person without permanent disability is issued with a certificate indicating permanent disability, the Commissioner shall revoke the certificate.

**Validity**

**17.** (1) An exemption certificate issued under these Regulations shall remain valid for five years and shall be subject to renewal upon expiry.

**(2)** Notwithstanding Paragraph 18(1), a person with permanent disability shall not be required to renew their tax exemption certificate.

**Renewal and verification**

**18.** (1) A person with disability seeking renewal of an exemption certificate, shall submit an application in a prescribed form not less than ninety days before the expiry of the certificate.

(2) An application for renewal shall be accompanied by—

(a) a copy of the existing exemption certificate;

(b) Applicant's proof of income;

(c) For those in employment, a letter of introduction from an employer;

(d) disability medical assessment for those who are not certified as permanently disabled; and

(e) tax compliance certificate.

(3) Applications for renewal received under sub regulation (1) shall be processed as per regulation 14, 15 and 16.

**Revocation of Exemptions**

**19.** (1) The Commissioner may suspend or revoke a tax exemption certificate issued under paragraphs 16(1) if he is satisfied that-

(a) the applicant omitted material information at the time of making the application that if such information was submitted it could have affected his or her eligibility for tax exemption; and

(b) the tax exemption certificate was obtained through fraud, misrepresentation or concealment of material facts.

(2) The Commissioner shall give the affected person written notice of its intention to revoke the exemption certificate, stating the grounds for the proposed revocation and requiring the person to show cause within 14 days.

(3) The Commissioner shall consider any representation made under sub-regulation (2) before making any decision.

(4) Where the Commissioner revokes the exemption certificate, it shall notify the affected person in writing within 14 days.

(5) A notice under this Regulation may be issued in accordance with the Tax Procedures Act and shall take effect on the date specified in the notice.

## PART IV—TAX EXEMPTION FOR PARENTS OR GUARDIANS

**Eligibility for tax exemption**

**20.** (1) A person shall be eligible for tax exemption under these Regulations if that person—

(a) is a parent or guardian of a person certified with severe disability and is incapable of catering for their basic needs;

(b) provides full care and custody of a person certified with a severe disability;

(c) is in receipt of income;

(2) An application under this regulation shall be limited to only one parent or guardian of a person certified with severe disability;

(3) Where a parent or guardian has more than one person certified with severe disability, the parent or guardian may make an application to the Cabinet Secretary for consideration to be granted exemption on both persons.

**Application for tax exemption**

***21.*** (1) An application for tax exemption under these Regulations shall be made in a prescribed form.

(2) The form prescribed in sub-regulation (1) shall include –

(a) Applicant's name and identification details,

(b) The Council's registration number of the persons certified with severe disability;

(c) Applicant's personal identification number,

(d) Name and identification details of the person certified with severe disability;

(e) evidence of relationship with the person certified with severe disability,

(f) a letter from local administration on custody and care;

(g) Applicant's physical address, phone number, email address;

(h) Proof of income.

(3) An applicant shall pay a non-refundable processing fee of one thousand shillings.

**Assessment of applications**

**22.**(1) The Council shall-

(a) receive applications under regulation 22 (1);

(b) verify the applications received under sub-regulation (1) and refer complete applications to the income tax exemption assessment committee for processing.

(2) The Cabinet Secretary, in consultation with the Council, shall convene the income tax assessment committee at least every quarter.

(3) The Committee shall require the applicant and the person with disability to appear physically for assessment in designated assessment centres.

(4) The income tax exemption assessment committee shall assess the applications and make its recommendations to the Commissioner.

**Determination of application for exemption**

**23.**(1) The Commissioner shall, within thirty days of receipt of a recommendation from the income tax exemption assessment committee, determine the application for tax exemption.

(2) In determining the application, the Commissioner may request for any other information that may be necessary to facilitate the determination of an application.

(3) Upon determination of the application the Commissioner may-

(a) grant an income tax exemption which shall apply for ten thousand shillings above the amount of income that is exempt from tax, per month of the total income per month; or

(b) deny the income tax exemption if the applicant does not meet the eligibility criteria.

**Exemption certificate**

**24.** (1) Where the exemption is granted, the Commissioner shall issue a tax exemption certificate to the applicant.

(2) Where the exemption is not granted, the Commissioner shall, within thirty days of making a determination, notify the applicant of the denial in writing with reasons thereof.

**Validity**

**25.**An exemption certificate issued under these Regulations shall remain valid for five years and shall be subject to renewal upon expiry.

**Renewal and verification**

**26.** (1) A parent or guardian of a person certified with severe disability seeking renewal of an exemption certificate, shall submit an application in a prescribed form not less than ninety days before the expiry of the certificate.

(2) An application for renewal shall be accompanied by—

(a) copy of the existing exemption certificate;

(b) the Council's registration number of the persons certified with severe disability;

(c) a letter from local administration on custody and care;

(d) proof of income;

(e) tax compliance certificate.

(3) Applications for renewal received under sub regulation (1) shall be processed in accordance with regulations 22, 23 and 24.

**Revocation of Exemption**

**27.**(1) The Commissioner may revoke an exemption certificate where—

(a) the person with severe disability ceases to be in the care and custody of the certificate holder;

(b) the person with severe disability becomes capable of catering for their basic needs;

(c) the applicant provided false, misleading or fraudulent information in connection with the application;

(d) the certificate holder ceases to be in receipt of income chargeable to tax; or

(e) the person with severe disability dies.

(2) The parent or the guardian shall notify the Commissioner within sixty days of the occurrence of the events listed in paragraph 1(a), (b), (d) and (e).

(3) A parent or guardian who fails to notify the Commissioner of the events in sub-regulation (2) shall have committed an offence and shall be liable to a penalty under the Tax Procedures Act.

(4) Before revoking a certificate on grounds set out in sub paragraph (1)(a), (b) or (d), the Commissioner shall give the applicant notice in writing of the intended revocation and afford the applicant fourteen days to make representations.

(5) A notice under this Regulation may be issued in accordance with section 74 of the Tax Procedures Act and shall take effect on the date specified in the notice.

(6) Where a certificate is revoked on grounds of fraud or misrepresentation, the Commissioner shall take appropriate steps in accordance with the applicable laws.

## PART V—MISCELLANEOUS

**Duty to notify**

**28.** (1) An eligible person under Part III shall, within thirty days of experiencing any change in his or her status that affects his eligibility for tax exemption, notify the Commissioner of the change.

(2) A person who holds an exemption certificate under Part IV shall notify the Commissioner in writing within thirty days of—

(a) any change in custody or care arrangements in respect of the person with severe disability;

(b) the person with severe disability is capable of catering for their basic needs;

(c) the death of the person with severe disability; or

(d) any change of income status.

**Review**

**29.** (1) A person aggrieved by a decision made under these Regulations may apply to the Cabinet Secretary for review in writing within thirty days from the date of the decision.

(2) An application for review under paragraph (1) shall specify the grounds for the review and be accompanied by any supporting documents relied upon by the applicant.

(3) Upon receipt of an application for review, the Cabinet Secretary shall designate a Review Panel of similar constitution as under regulation 7(1) for purposes of consideration and determination of the application for review within sixty days;

(4) An Review Panel shall not comprise of members who were involved in the initial determination.

**Appeals**

**30.** A person aggrieved by a decision made on appeal may file a further appeal to the Tax Appeals Tribunal within thirty days of the decision.

**Maintenance of records**

**31.** (1) The Council shall maintain records relating to applications under these Regulations.

(2) The Commissioner shall maintain records relating to income tax exemptions under these Regulations.

**Data Protection Cap 411C**

**32.** Information obtained under these Regulations shall be handled in accordance with the Data Protection Act.

**General offences**

**33.**A person who commits an offence under these Regulations for which no penalty is expressly provided shall be liable, upon conviction, to a fine not exceeding one million shillings or imprisonment for a term not exceeding six months, or both.

**Revocation of Legal Notice No. 36 of 2010**

**34.** (1) The Persons with Disabilities (Income Tax Deductions and Exemptions) Order, 2010 is revoked.

(2) Any exemption certificate, issued under the revoked Order and valid immediately before the

**Transition**

commencement of these Regulations shall remain in force and shall be deemed to have been issued under these Regulations until its expiry, unless suspended, revoked or cancelled in accordance with the law and these Regulations.

(3) Upon expiry of an exemption certificate referred to under sub-regulation (2), the holder may apply for renewal in accordance with these Regulations.

(4) Notwithstanding the criteria set out in the First Schedule, any person currently enjoying an exemption and does not meet the criteria set out in these regulations shall cease to enjoy the exemption when the Regulations are gazetted.

## FIRST SCHEDULE

## INCOME TAX EXEMPTIONS CRITERIA FOR PERSONS WITH DISABILITIES (Regulation 11)

The tax exemptions herein are granted pursuant to Paragraph 1 of the First Schedule to the Income Tax Act (Cap. 470) to exempt a maximum of the first one million and eight hundred thousand shillings of total annual income of a person exempted under the Persons with Disabilities Act, No. 4 of 2025.

For the purposes of Regulation 11 and 24 "disability" means a moderate to severe limitation of a person's ability to function or perform daily activities as a result of a physical, sensory, communication, intellectual or mental impairment, provided that —

(a) it has lasted or has a prognosis lasting more than a year; and

(b) the condition is diagnosed by a duly registered healthcare professional trained to diagnose the applicable disability or to express an opinion thereon.

(c) The amount of exempt income shall be a percentage of the limit set by the Cabinet Secretary in Regulation 11 according to the disability criteria prescribed below:

| No. | Type of disability | Criteria for Income Tax Exemption (as a percent of the limit set by the CS) |
|---|---|---|
| 1 | Vision | • **Adopt ICF Disability Rating per the MOH assessment form.**<br>1. Mild visual Impairment 0%<br>2. Moderate visual Impairment- 30%<br>3. Severe visual Impairment- 60%<br>4. Blind – 100% |
| 2 | Speech, Language, Communication and Swallowing Disabilities | • **Adopt ICF Disability Rating per the MOH assessment form.**<br>1. Mild 0%<br>2. Moderate 30%<br>3. Severe 60%<br>4. Profound 100% |
| 3 | Physical | • **Adopt ICF Disability Rating per the MOH assessment form.**<br>1. Mild 0%<br>2. Moderate >30%<br>3. Severe >60%<br>4. Complete 100% |
| 4 | Mental/ Intellectual/ Autism Spectrum Disorders | • **Adopt ICF Disability Rating per the MOH assessment form.**<br>1. Mild 0%<br>2. Moderate 30%<br>3. Severe 60%<br>4. Very Severe 100% |
| 5 | Hearing | • **Adopt ICF Disability Rating per the MOH assessment form.**<br>1. Mild 0%<br>2. Moderate to Severe 50%<br>3. Profound 100% |

## SECOND SCHEDULE

**Form 1** (r. 4(1))

THE INCOME TAX ((PERSONS WITH DISABILITIES, PARENTS OR GUARDIANS TAX EXEMPTIONS) REGULATIONS APPLICATION FOR INCOME TAX EXEMPTION

*(To be submitted in duplicate)*

CONFIDENTIAL

PART I

The Director

National Council for Persons with Disabilities

NAIROBI

*For Official Use Only*

Application No. .....

Date received .....

1.

(a)

Name of applicant .....

Sex .....

Date of Birth .....

Marital Status .....

PIN Number .....

Physical Address .....

Registration Number .....

Postal Address .....

Telephone No ..... Fax No. .....

E-mail address ..... Website .....

(b) If applicant is not the same as the person with a disability, please state the following particulars of the person with disability in respect of whom the application is made:

Name .....

Sex .....

Marital status .....

PIN Number .....

Date of Birth .....

Marital status .....

Registration Number .....

Postal address .....

Telephone No. ..... Fax No. .....

E-mail address ..... Website .....

Relationship with applicant (attach evidence) .....

2. (a) Income Tax exemption is sought in respect of salary/self-employment income/property/other (please specify in detail) .....

(b) If Income Tax exemption is sought in respect of salary please give the following information:

Name and address of employer .....

Employment Number .....

Gross salary (please attach most recent pay slip) .....

List other benefits (if any) provided by the employer (e.g. car, telephone .....

(c) If tax exemption is sought in respect of self-employment income please give the following information:

Nature of self-employment (Specify in detail and attach evidence) .....

Physical address of place of self-employment .....

Annual income (attach all relevant evidence) .....

(d)If tax exemption is sought in respect of property income please give the following information:

Full particulars of property or properties (registered owner, land reference number, physical location (attach evidence) .....

Approximate value of each property (please attach most recent pay) Tax assessed or demanded .....

DECLARATION

I, the undersigned hereby, declare that all the information contained in this application is correct to the best of my knowledge and belief.

Name .....

Signature .....

Date .....

**Form 2** (r. 4 (4))

THE INCOME TAX ACT

(Cap. 470)

THE INCOME TAX ((PERSONS WITH DISABILITIES, PARENTS OR GUARDIANS TAX EXEMPTIONS) REGULATIONS

CERTIFICATE OF RECOMMENDATION FOR INCOME TAX EXEMPTION FOR PERSON WITH DISABILITY

Recommendation Number .....

It is hereby certified that the person described hereunder who is registered as a person with disability (Registration Number) has been

recommended for income tax exemption in respect of salary/self-employment income/property/other income.

1. Name of person .....
2. Sex .....
3. Marital status .....
4. PIN Number .....
5. Physical Address .....
6. Postal Address .....
7. Recommendation for income exemption (please specify) in detail) .....

This certificate expires on the ..... day of ..... 20.....

Issued this ..... day of .....

*Signature* .....