



**DOMESTIC TAXES DEPARTMENT
BUSINESS TRANSFORMATION
OFFICE**

STEP-BY-STEP GUIDE ON AMNESTY IMPLEMENTATION ON ITAX

1.0 Introduction

The Tax Procedures (Amendment) Act, 2024, introduced a new Section 37E, extending the amnesty period to December 31, 2023, and the amnesty end date to June 30, 2025. Under this provision, the Commissioner shall refrain from recovering penalties and/or interest on tax debts where a taxpayer has paid all principal tax due for periods up to December 31, 2023.

Where a taxpayer has outstanding principal tax for periods up to December 31, 2023, they are required to apply to the Commissioner for amnesty on the associated interest or penalties and submit a payment plan to settle the outstanding principal tax.

2.0 Amnesty application in iTax

The iTax system has been enhanced in line with the legal changes specified above. This caters for the following category of taxpayers:

- Taxpayers with principal amounts for periods prior to December 31, 2023, can apply for amnesty and propose a payment plan to settle their outstanding liabilities. Amnesty will be granted per-obligation, per-period basis once the principal taxes are fully settled on or before 30th June 2025.
- Taxpayers with no outstanding principal taxes but with penalties and/or interest in iTax for December 31, 2023 and prior, will automatically be granted amnesty per period per obligation.

1.1 Conditions

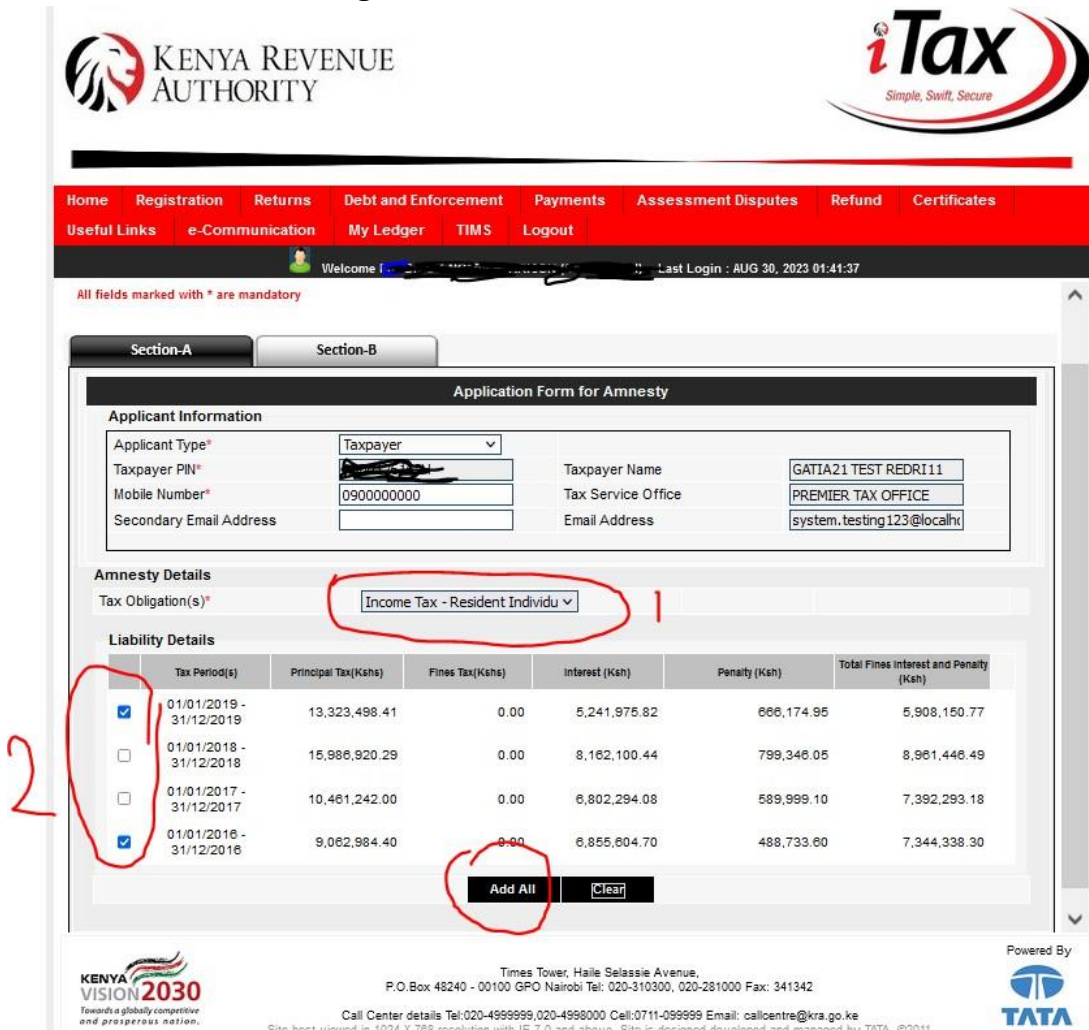
1. Amnesty cannot be initiated for periods with principal tax liability existing for the selected Tax Obligation.
2. Principal tax has to be cleared by 30/06/2025. The number of payment plan installments cannot therefore go beyond 30/06/2025.
3. Amnesty shall only be applicable for periods up to 31st December 2023 where all the pending principal taxes have been cleared.
4. The first payment plan installment is due on the date of Amnesty application.
5. Any penalties and interest relating to the principal tax under the tax amnesty period that remains unpaid after 30th June 2025 shall not qualify for amnesty.

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6. Upon default of the payment plan agreement without an acceptable explanation or solution, enforcement measures shall be applicable.
7. The taxpayer has to agree to the terms and commit to honoring the payment plan agreement.

1.2 Step by Step Process

1. Log into iTax, under the Debt and Enforcement menu select 'Amnesty Application'. The system will populate the amnesty form with two sections. Section A - contains the taxpayer details where the taxpayer should provide the correct mobile number, email and amnesty details. The amnesty details shall be populated upon selecting the obligation. All periods shall be auto- selected, however, where taxpayer disputes the amounts being populated they can uncheck the box. Click 'Add All' and do this for all the obligations.



The screenshot displays the iTax interface for the Kenya Revenue Authority. The top navigation bar includes links for Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, and Certificates. Below this, a secondary bar contains Useful Links, e-Communication, My Ledger, TIMS, and Logout. A welcome message and last login timestamp (AUG 30, 2023 01:41:37) are visible.

The main form is titled 'Application Form for Amnesty' and is divided into two sections: Section-A and Section-B. Section-A contains 'Applicant Information' and 'Amnesty Details'. Section-B contains 'Liability Details'.

Applicant Information:

Applicant Type*	Taxpayer	Taxpayer Name	GATIA21 TEST REDRI11
Taxpayer PIN*	[Redacted]	Tax Service Office	PREMIER TAX OFFICE
Mobile Number*	0900000000	Email Address	system.testing123@localh
Secondary Email Address			

Amnesty Details:

Tax Obligation(s)*: Income Tax - Resident Individu (circled in red)

Liability Details:

	Tax Period(s)	Principal Tax(Kshs)	Fines Tax(Kshs)	Interest (Ksh)	Penalty (Ksh)	Total Fines Interest and Penalty (Ksh)
<input checked="" type="checkbox"/>	01/01/2019 - 31/12/2019	13,323,498.41	0.00	5,241,975.82	666,174.95	5,908,150.77
<input type="checkbox"/>	01/01/2018 - 31/12/2018	15,986,920.29	0.00	8,162,100.44	799,346.05	8,961,446.49
<input type="checkbox"/>	01/01/2017 - 31/12/2017	10,461,242.00	0.00	6,802,294.08	589,999.10	7,392,293.18
<input checked="" type="checkbox"/>	01/01/2016 - 31/12/2016	9,062,984.40	0.00	6,855,604.70	488,733.60	7,344,338.30

At the bottom of the liability table, there are 'Add All' and 'Clear' buttons. The 'Add All' button is circled in red.

Handwritten annotations: A red circle around the 'Income Tax - Resident Individu' dropdown, a red circle around the 'Add All' button, and a red circle around the first checkbox in the liability table. A red number '2' is written to the left of the first checkbox.

Footer information includes the Kenya Vision 2030 logo, contact details for the Times Tower, and a note about the site being powered by TATA.



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- The added amnesty details shall be populated in Section B. The Taxpayer shall propose the number of installments and installment frequency. The iTax system shall compute the amount per installment.

The screenshot displays the Kenya Revenue Authority iTax interface. At the top, the KRA logo and 'iTax Simple, Swift, Secure' tagline are visible. A navigation bar includes links like Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, Useful Links, e-Communication, My Ledger, TMS, and Logout. A user welcome message and last login time (AUG 30, 2023 01:41:37) are shown.

Section-B is active, displaying a table of tax obligations:

Sr.No.	Tax Obligation(s)	Tax Period	Total Fine (Ksh)	Total Interest (Ksh)	Total Penalty (Ksh)	Principal Tax Proposed for Payment Plan (Ksh)
1	Income Tax - Resident Individual	01/01/2019 - 31/12/2019	0.00	5,241,975.82	666,174.95	13,323,498.41
2	Income Tax - Resident Individual	01/01/2016 - 31/12/2016	0.00	6,855,604.70	488,733.60	9,062,984.40
3	Value Added Tax (VAT)	01/12/2019 - 31/12/2019	0.00	2,914,078.80	316,747.70	6,334,953.92

Below the table is the 'Amnesty Payment Plan' section. It includes 'Amnesty Payment Plan Details' with input fields for:

- Total Principal Tax*: 28,721,436.73
- Amount per Installment*: 28,721,436.73
- Date of First Installment*: 02/10/2023
- No. Of Installments*: 1
- Installment Frequency*: Monthly

There is a checkbox for 'I Agree to the Terms and Conditions'. Below it, the 'Terms and Conditions' are listed:

Terms And Conditions:

The Amnesty on the penalties and interest is subject to the following terms and conditions;

1. Amnesty shall only be applicable for periods up to 31st December 2022 where all the pending principal taxes have been cleared.
2. This form shall serve as an amnesty application and the payment plan agreement.

A 'Submit' button is located at the bottom of the form.

- Click to agree to the terms and conditions and submit. The iTax system will generate an amnesty application acknowledgement with amnesty and payment plan details.



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Acknowledgement Receipt

Amnesty Application

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

Taxpayer PIN : [REDACTED]
Name and Address :
GATIA21 TEST REDRI11
0000, Times Tower, NBI, Dagoreti District,
PO Box:0000,
Postal Code:00200

Notice Date: 02/10/2023

Notice Number:
260769594



Station Name : PREMIER TAX OFFICE

We acknowledge receiving your Amnesty Application with Acknowledgement No. KRA202316419250

Amnesty Installment Details			
No. of Installments	Amount Per Installment	First Installment Date	Installment Frequency
5.00	5,744,287.35	02/10/2023	Monthly

Total Principal Tax Amount for the Proposed Payment Plan (Ksh) 28,721,436.73. BreakDown shown below:

Amnesty/Payment Plan Details				
Tax Obligation	Period	Payment Plan Amount (Ksh)	Penalty Amnesty Amount (Ksh)	Interest Amnesty Amount (Ksh)
Income Tax - Resident Individual	01/01/2019 31/12/2019	13,323,498.41	666,174.95	5,241,975.82
Income Tax - Resident Individual	01/01/2016 31/12/2016	9,062,984.40	488,733.60	6,855,604.70
Value Added Tax (VAT)	01/12/2019 31/12/2019	6,334,953.92	316,747.70	2,914,078.80

Terms And Conditions:

1. Amnesty shall only be applicable for periods up to 31st December 2022 where all the pending principal taxes have been cleared.
2. This form shall serve as an amnesty application and the payment plan agreement.
3. Where the taxpayer cannot honor the payment plan agreement, they should seek prior approval from the TSO head before the due date stating the reason and the proposed payment date for the next installment.
4. Any penalties and interest relating to the principal tax under the tax amnesty period that remains unpaid after 30th June 2024 shall not qualify for amnesty.
5. Upon default of the payment plan agreement without an acceptable explanation or solution, ENFORCEMENT measures shall be applicable.
6. I have read and understood all of the terms and commit to honoring the payment plan agreement.

4. To generate payment slip, click on the Payment menu and select Payment Registration. Select the Tax head and Sub-head you wish to generate payment. Click on the radio button and modify the amount to be paid equal to the principal tax.

NB: The system will not allow generation of payment with amounts higher than the principal tax due. However, where the principal tax has decimal values, round off the amount to the nearest 1 shilling. Click add, select mode of payment and submit.



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iTax
Simple, Swift, Secure

[Home](#) [Registration](#) [Returns](#) [Debt and Enforcement](#) [Payments](#) [Assessment Disputes](#) [Refund](#) [Certificates](#)
[Useful Links](#) [e-Communication](#) [My Ledger](#) [TIMS](#) [Logout](#)

Welcome F. [redacted] - Last Login : AUG 30, 2023 01:41:37

[HOME](#) >> E-Payment>> e-Payment Registration Form

All fields marked with * are mandatory

Payment Information

PIN*

[redacted]

Taxpayer Name

GATIA21 TEST REDRI11

Taxpayer Address

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

Email Id

system.testing123@localh

Tax Head*

Income Tax

Tax Sub Head*

(0101) Income Tax - Resid

Payment Type*

Self Assessment Tax

Tax Periods*

Jan 2019 - Dec 2019

Liability Details

Total No. of Records 4 Records From 1 To 4 Page No. 1 of 1 Go To Page: Go

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- Dec 2019	18,323,498.41	0.00	666,174.95	5,241,975.82	19,231,649.19	13,323,499
<input type="radio"/> Jan 2018- Dec 2018	15,986,920.29	0.00	799,346.05	8,162,100.44	24,948,366.78	24,948,367
<input type="radio"/> Jan 2017- Dec 2017	10,461,242.00	0.00	589,999.10	6,802,294.08	17,853,535.18	17,853,536
<input type="radio"/> Jan 2016- Dec 2016	9,062,984.40	0.00	488,733.60	6,855,604.70	16,407,322.70	16,407,323

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and prosperous nation.

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P.O.Box 48240 - 00100 GPO Nairobi Tel: 020-310300, 020-281000 Fax: 341342
Call Center details Tel:020-4999999,020-4999000 Cell:0711-099999 Email: callcentre@kra.go.ke
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- Once payment has been received in the iTax system shall vacate respective penalties and interest for the period and issue an amnesty certificate.

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