



**USER GUIDE ON SIMPLIFIED WEB-BASED TURNOVER TAX
RETURN (TOT) AND EXCISE DUTY RETURN ON SERVICES**

1.0 Introduction

As part of the efforts to simplify processes for Micro and Small (MST) taxpayers, a web-based return has been designed for taxpayers and is available under a new sub-menu 'Simplified Returns' introduced under the returns menu, available only on the taxpayer portal. The simplified interface aims to make the filing process user-friendly, helping ease compliance.

Note: TOT taxpayers can also file their returns using the M-service app that can be downloaded from the Google Play Store. The TOT return can also be filed using the USSD functionality (*572#).

2.0 Step-by-step process of filing simplified Turnover Tax Return (TOT)

- (i) After logging to iTax, navigate to the **“Returns”** menu and select **“Simplified Returns”**. This will provide another drop-down of returns with a simplified option. Click on **“Turnover Tax (TOT)”**



(ii) You will be directed to the “TOT Simplified Form” page.

Under section A: Basic Information, the taxpayer PIN and name will be auto-populated.

The system will automatically populate the return period, this will be the period after the last return filed.

Click on “**Next**” to proceed



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

Welcome ASSAN11 TEST UZZAN01 (A00 R) - Last Login : DEC 14, 2024 10:45:16

HOME >>TOT Simplified Form

All fields marked with * are mandatory

Section A		Section B	
Section A: Basic Information			
Basic Information			
TaxPayer PIN*	A004 R	TaxPayer Name*	ASSAN11 TEST UZZAN01
Return Details			
Type of Return*	Original		
Return Period From*	01/12/2024		
Return Period To*	31/12/2024		
Cancel Next			

(i) Under section B: Summary of Tax Due.

Enter the **“Turnover for the Period”** for the specific tax period you are filing for. Confirm the accuracy of the amount captured.



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

Welcome ASSAN11 TEST UZZAN01 (A00 R) - Last Login : DEC 14, 2024 10:45:16

HOME >>TOT Simplified Form

All fields marked with * are mandatory

Section A		Section B	
Section B: Summary of Tax Due			
Summary of Tax Due			
1	Turnover for the Period *		
2	Turnover Tax Rate *		1.5
3	Tax Due *		
4	Net Tax Payable *		
Previous Cancel Submit			



- (ii) The system will automatically calculate the Turnover Tax payable based on the prevailing Turnover Tax rates (1.5%). The system will automatically calculate 'Tax due' and 'Net Tax Payable'



Navigation bar: Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, Useful Links, e-Communication, My Ledger, Logout

Welcome ASSAN11 TEST UZZAN01 (A00 R) - Last Login : DEC 14, 2024 10:45:16

HOME >>TOT Simplified Form

All fields marked with * are mandatory

Section A | Section B

Section B: Summary of Tax Due

Summary of Tax Due	
1 Turnover for the Period *	100000
2 Turnover Tax Rate *	1.5
3 Tax Due *	1500
4 Net Tax Payable *	1500

Previous Cancel Submit

- (iii) Scroll down to the bottom of the page, click the **"Submit"** button. A pop-up window will appear asking you to confirm your submission. Click **"OK"** to proceed.



KENYA REVE
AUTHORITY

Are you sure you want to submit?

OK

Cancel



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

Welcome ASSAN11 TEST UZZAN01 (A00... R) - Last Login : DEC 14, 2024 10:45:16

[HOME](#) >>TOT Simplified Form

All fields marked with * are mandatory

Section A

Section B

Section B: Summary of Tax Due

Summary of Tax Due

1	Turnover for the Period *	100000
2	Turnover Tax Rate *	1.5
3	Tax Due *	1500
4	Net Tax Payable *	1500

Previous

Cancel

Submit

- (iv) You will receive an acknowledgement message on the screen confirming successful submission of the return. The acknowledgement receipt will also be sent to the registered email of the taxpayer.

KENYA REVENUE
AUTHORITY

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

Welcome ASSAN11 TEST UZZAN01 (A00 [REDACTED] R) - Last Login : DEC 14, 2024 10:45:16

Returns

[HOME](#) >> [e>Returns](#) >> [A004](#)

Return Receipt Generated

 **Return Receipt Generated**
 Return Submitted successfully with Acknowledgement Number: KRA202564355136
[Download Returns Receipt](#)

Back Payment

A sample of the return summary is demonstrated below:



KENYA REVENUE AUTHORITY

ISO 9001:2015 CERTIFIED

PUBLIC




KENYA REVENUE
AUTHORITY

e-Return Acknowledgment Receipt

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

Personal Information and Return Filing Details			
Taxpayer PIN	A00 R	Return Period	01/12/2024 - 31/12/2024
Name and Address	ASSAN11 TEST UZZAN01 0000, Times Tower, NBI, Langata District, 00200, 0000.		
Tax Obligation(Form Name)	Turnover Tax(TOT3)	Original or Amended	Original
Station	NORTH OF NAIROBI	Acknowledgement	08/04/2025 22:02:00
Return Number	KRA202564355136	Barcode	

Return Summary		
Sr. No.	Particulars	Amount (Ksh)
1.	Local Purchases	0.00
2.	Turnover for the Period	100,000.00
3.	Tax Payable	1,500.00
4.	Turnover Tax Paid in Advance	0.00
5.	Net Tax Payable / (Refundable)	1,500.00

Note : We acknowledge receiving your Return through KRA Web Portal . You can track your status by using search code from web portal.

Search Code: 186008910757LCV

Generate a Payment Registration Number (PRN) and complete the tax payment using the available payment options.

3.0 Step-by-step process of filing simplified Excise Duty Return on services

- Once logged in, navigate to the “Returns” menu and select “Simplified Returns”. This will provide another drop-down of returns with a simplified option. Pick on Excise (Services only).



- (ii) The return page will load, comprising three sections.

Section A

This section auto-populates with the PIN details, i.e., PIN, Name, physical and email address, and the return period. Nothing is filled in by the taxpayer on this section. Click “Next” to go to the next tab.

Welcome | Last Login : DEC 23, 2024 12:04:43

All fields marked with * are mandatory

Section A | Section B | Section C

Section A Basic Information

Taxpayer Information

Taxpayer PIN*

Taxpayer Address*

Taxpayer Name*

Taxpayer Email*

Return Details

Type of Return*

Return Period From*

Return Period To*



Section B

This page comes partly pre-populated with the details of the type of service, the excise license number, and the duty rates. All the active licenses of the taxpayer are auto-populated on this page

The taxpayer is expected to fill in the excisable value, and the tax due will be calculated automatically. Click “Next” to go to the next tab.

All fields marked with * are mandatory

Section A Section B Section C

Section B: Details of Excise Duty Payable on Services

Services Details

SR.	Type of Services	Excise Approval Notice No	Excisable Value (A)(Ksh) (ksh)	Excise Duty Rate (B)	Excise Duty Payable(Ksh) (A*B)/100 (ksh)
1	Financial Services - Fees Charged	<input type="text"/>	<input type="text" value="2,000,000.00"/>	20.0	400,000.00
2	Financial Services - Money Transferred	<input type="text"/>	<input type="text" value="24,000.00"/>	15.0	3,600.00

Tax on Excise Duty Services (Ksh)*

Cancel Next

Section C

This is the summary of tax due page that gives a breakdown of the return. This page is also pre-populated based on what was declared in Section B.

All fields marked with * are mandatory

Section A Section B Section C

Section C Summary of Tax Due

Summary of Tax Due

1	Excise Duty Payable *	<input type="text" value="403,600.00"/>
2	Credit Brought Forward *	<input type="text" value="0.00"/>
3	Total Excise Payable [1-2] *	<input type="text" value="403,600.00"/>
4	Credit for Self Assessment Payment *	<input type="text" value="0.00"/>
5	Net Excise Duty Payable / Credit Carried Forward [3-4] *	<input type="text" value="403,600.00"/>

Previous Cancel Submit

Submit.

You will receive an acknowledgement message on the screen confirming successful submission of the return. The acknowledgement receipt will also be sent to the registered email of the taxpayer.



Returns

[HOME](#) >> e>Returns >> P000605674D Form >> Return Receipt Generated

Return Receipt Generated

Return Submitted successfully with Acknowledgement Number: KRA202564355145

[Download Returns Receipt](#)

[Back](#) [Payment](#)

Acknowledgement.




KENYA REVENUE
AUTHORITY

www.revenue.go.ke

e-Return Acknowledgment Receipt

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

Personal Information and Return Filing Details			
Taxpayer PIN		Return Period	01/02/2025 - 28/02/2025
Name and Address	0000, Times Tower, NBI, Starehe District, 00200, 0000.		
Tax Obligation(Form Name)	Excise(211)	Original or Amended	Original
Station	LTO	Acknowledgement	09/04/2025 09:00:27
Acknowledgement Number		Barcode	

Return Summary		
Sr. No.	Particulars	Amount (Ksh)
1.	Total Excise Duty Payable	403,600.00
2.	Total Excise Prepaid	0.00
3.	Credit brought forward from previous month	0.00
4.	Total Excise Paid	0.00
5.	Net Excise Duty Payable / Credit Carried Forward	403,600.00

Points to note:

- The system pre-populates active excise licenses for those with more than one.



All fields marked with * are mandatory

Section A Section B Section C

Section B: Details of Excise Duty Payable on Services

Services Details

SRL	Type of Services	Excise Approval Notice No	Excisable Value (A)(Ksh) (ksh)	Excise Duty Rate (B)	Excise Duty Payable(Ksh) (A*B)/100 (ksh)
1	Gaming		0.00	15.0	0.00
2	Betting		0.00	15.0	0.00

Tax on Excise Duty Services (Ksh)* 0

Cancel Next

- (ii) For taxpayers with credits, the system automatically pre-populates them and factors in the tax computation.

All fields marked with * are mandatory

Section A Section B Section C

Section C: Summary of Tax Due

Summary of Tax Due

1	Excise Duty Payable *	0.00
2	Credit Brought Forward *	32,575,657.93
3	Total Excise Payable [1-2] *	-32,575,657.93
4	Credit for Self Assessment Payment *	0.00
5	Net Excise Duty Payable / Credit Carried Forward [3-4] *	-32,575,657.93

Previous Cancel Submit

- (iii) For betting companies, the daily payments are pre-populated in a lump sum/total figure.

All fields marked with * are mandatory

Section A Section B Section C

Section C: Summary of Tax Due

Summary of Tax Due

1	Excise Duty Payable *	0.00
2	Credit Brought Forward *	0.00
3	Total Excise Payable [1-2] *	0.00
4	Credit for Self Assessment Payment *	256.00
5	Net Excise Duty Payable / Credit Carried Forward [3-4] *	-256.00

Previous Cancel Submit



**KENYA REVENUE
AUTHORITY**

ISO 9001:2015 CERTIFIED

PUBLIC

~The End~