



KENYA REVENUE  
AUTHORITY

# PUBLIC NOTICE

## AMENDMENT TO THE INCOME TAX [PAYE] RULES

Following the amendment to the Income Tax (PAYE) Rules through **Legal Notice No. 90 dated 11th June 2009**, we wish to clarify that:

- Employers are required to submit a quarterly return of emoluments made to each employee and tax remitted thereon.
- The return is due on the 10th day of the month following the end of each quarter. The first return is therefore due on or before 10th October 2009.
- The prescribed format of the return is as per Form P10D which may be obtained from our offices and on our website ([http://www.kra.go.ke/incometax/pdf/EMPLOYERS\\_QUARTERLY\\_RETURN.pdf](http://www.kra.go.ke/incometax/pdf/EMPLOYERS_QUARTERLY_RETURN.pdf)).
- Employers may also submit through electronic means a monthly PAYE return in the format of Form P10 available on the online filing service at [www.kra.go.ke](http://www.kra.go.ke).
- Employers who opt to submit the monthly electronic return will not be required to submit a quarterly return.

This notice does not affect the due date for the payment of PAYE tax which remains as before. For further clarification on this matter please contact: [Catherine.Bwire@kra.go.ke](mailto:Catherine.Bwire@kra.go.ke) or telephone.2817094

## COMMISSIONER OF DOMESTIC TAXES

KRA Complaints and Information Centre can be reached through the following channels:  
In person: Office of the Commissioner General, Times Tower, 30th Floor,  
Mail: P.O. Box 48240-00100 GPO Nairobi, Phone: (020) 281-7700  
Hotline: (020) 281-7800, (020) 343342. Fax: (020) 341342. Email: [cic@kra.go.ke](mailto:cic@kra.go.ke)

Visit our website: <http://www.kra.go.ke>

***Tulipe Ushuru, Tujitegemee!***



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