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# Kenya Revenue Authority Public Notices

1 April, 2020





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# Public Notices

## Implementation of the Unified Payroll Return

Taxpayers will now be accounting for PAYE and NSSF under one return. This new directive will be mandatory for April return due on May 9<sup>th</sup>.

*The public Notice states as follows;*

*“The KRA and National Social Security Fund (NSSF) informs the public that a unified payroll return has been developed for joint declaration and payment of Pay As You Earn (PAYE) and NSSF deductions. This is one of the initiatives under the Government of Kenya Ease of Doing Business agenda.*

*The PAYE/NSSF unified payroll return is ready for implementation and will be piloted on select employers prior to full roll out. There is progress to further incorporate joint declaration of National Hospital Insurance Fund (NHIF) and payment of the National Industrial Training Authority (NITA) levy through the KRA iTAX system. These collaborations are aimed at reducing employers’ compliance efforts and costs.*

*Following this notice, KRA and NSSF hereby informs all employers in Large and Medium Taxpayers category that they are required to file their April PAYE and NSSF returns through the unified payroll return available on the KRA iTax system. Support structures have been enhanced in both institutions to ensure that employers are optimally supported to comply with this reform initiative.”*

## Payment of Stamp Duty and Capital Gains Tax

For completion of the transfer of property process, taxpayers were required to pay CGT first before making stamp duty payments which proved to be a challenge for many taxpayers. The KRA seeks to amend this anomaly by amending the iTax system in that payment of stamp duty will no longer be linked to payment of CGT.

*The public Notice states as follows;*

*“KRA informs the public that it is in the process of simplifying Stamp Duty payment process on the iTax system and thereby expediting the payments following the changes, it will no longer be conditional to present a CGT Acknowledgement slip before Stamp Duty payment is processed. This reform is expected to improve the ease of doing business by creating efficiency in the process and promoting investments.*

*KRA emphasizes that transfer of property still attracts CGT which is payable by the transfer on or before the 20th day of the following month in which the transfer of property is effected”.*

## Get in Touch

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Please get in touch with us to find out more about how this affects you.



A handwritten signature in black ink, appearing to read 'Samuel Mwaura'.

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**Samuel Mwaura**  
**Partner – Taxation Services**

Grant Thornton Kenya  
T: +254 (0) 20 375 2830  
E: [samuel.mwaura@ke.gt.com](mailto:samuel.mwaura@ke.gt.com)



**Parag Shah**  
**Partner – Advisory Services**

Grant Thornton Kenya  
T: +254 (0) 20 375 2830  
E: [parag.shah@ke.gt.com](mailto:parag.shah@ke.gt.com)

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