



REPUBLIC OF KENYA



KENYA REVENUE
AUTHORITY

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Public Notice

Tax Amnesty on Interest, Penalties and Fines

Kenya Revenue Authority (KRA) informs taxpayers that the Tax Amnesty Programme is in effect from **1st July, 2026 to 31st December, 2026**. The amnesty covers interest, penalties and fines relating to tax liabilities for periods up to **31st December, 2025**, subject to the conditions provided under the law.

Who Qualifies?

1. Taxpayers with outstanding principal tax

Taxpayers with outstanding principal taxes relating to periods up to 31st December, 2025 qualify for the amnesty upon full payment of the qualifying principal tax on or before **31st December, 2026**.

Taxpayers who are unable to settle the qualifying principal tax in a single payment may apply for an **Automatic Payment Plan** through iTax. However, to benefit from the amnesty, the entire outstanding principal taxes must be fully paid by **31st December, 2026**.

2. Taxpayers with unfiled tax returns

Taxpayers with unfiled tax returns for periods up to 31st December, 2025 should file all outstanding returns during the amnesty period to qualify for the amnesty. Taxpayers filing returns without any outstanding principal taxes (Nil returns) will automatically qualify for amnesty for the late filing penalties. Taxpayers filing returns with principal taxes will qualify for amnesty once the principal taxes are fully paid, **on or before 31st December, 2026**.

3. Taxpayers with no outstanding principal tax

Taxpayers who have no outstanding principal tax for periods up to 31st December, 2025, but have outstanding interest, penalties or fines, **qualify automatically** for the amnesty. No application is required.

Once all the qualifying conditions are met, the amnesty will be automatically granted, the taxpayer ledger updated and the Amnesty Certificate and notification will be availed through the iTax system.

For additional information kindly access the Tax Amnesty Guidelines on the KRA website; www.kra.go.ke or our call our contact centre on 0711 099 999 or email callcentre@kra.go.ke

Commissioner for Large & Medium Taxpayers

www.kra.go.ke

Disclaimer: KRA notifies taxpayers that it will not accept responsibility for payments not received, credited and validated in the relevant KRA accounts.

Corruption Reporting: +254 (0726) 984 668, Email: corruptionreporting@kra.go.ke. Complaints & Information Centre Hotlines: +254 709 017 700 / 800 Email: cic@kra.go.ke



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