



REGISTRATION FOR DIGITAL SERVICE TAX

1.0 Definition of Terms

"Individual" means a natural person;

"iTax" integrated tax management system for Kenya Revenue Authority domestic taxes.

"Person" includes an individual, company, partnership, limited partnership, association of persons, trust, National government, foreign government, political subdivision of the National government or foreign government, or an international organisation

"Personal Identification Number" or "PIN" means the personal identification number issued under Section 12 of the Tax Procedures Act, 2015

"Permanent Establishment" in relation to a person means a fixed place of business in which that person carries on business and for the purposes of this definition, a building site, or a construction or assembly project, which has existed for six months or more shall be deemed to be a fixed place of business;

"Taxpayer" means a person liable for tax under a tax law whether or not they have accrued any tax liability in a tax period.

"Tax Agent" means a person licensed as a tax agent under section 20 of the Tax Procedures Act, 2015.

"Resident", when applied in relation;

(a) To an individual means –

(i) he has a permanent home in Kenya and was present in Kenya for any period in a particular year of income under consideration; or

(ii) he has no permanent home in Kenya but –

(A) was present in Kenya for a period or periods amounting in the aggregate to 183 days or more in that year of income; or

(B) was present in Kenya in that year of income and in each of the two preceding years of income for periods averaging more than 122 days in each year of income;

(b) To a body of persons, means –

(i) the body is a company incorporated under a law of Kenya; or

(ii) the management and control of the affairs of the body was exercised in Kenya in a particular year of income under consideration; or

(iii) the body has been declared by the Cabinet Secretary by notice in the Gazette to be resident in Kenya for any year of income;



2.0 New PIN Registration - Non-Resident Non-Individual

- i. A Non-resident non-individual taxpayer with no permanent establishment in Kenya accesses the iTax portal using a functionality in the following environment; <https://itax.kra.go.ke>

A new Taxpayer clicks on the icon 'New PIN Registration'.



KENYA REVENUE AUTHORITY



The screenshot shows the iTax Online eServices interface. On the left, under 'Do you have a PIN?', there is a text input field for 'Enter PIN/User ID' and a 'Continue' button. Below that, under 'Do you want to apply for a PIN?', there is a 'REGISTER' icon with a red arrow pointing to it, and a link for 'New PIN Registration'. On the right, under 'iTax Online eServices', there are several service links: 'PIN Checker', 'TCC/Exemption Checker', 'WHT Checker', 'Status Checker', 'Agent Checker', 'Control Unit Checker', and 'Invoice Number Checker'. At the bottom right, there is a 'Need Assistance?' section with links for 'Contact Us', 'Report Problem', 'FAQs', and 'Online Help'. The footer contains contact information for the Kenya Revenue Authority, including the address, phone numbers, and email, along with logos for 'KENYA VISION 2030' and 'TATA'.

The system will display an e-Registration form as shown below.



The screenshot shows the e-Registration form. At the top, there is a red banner with the text 'Welcome to iTax Online Service Area' and navigation links: 'Checkers | FAQs | Forms | Report Problem | Contact us | Online Help | iTax Videos'. Below the banner, there is the Kenya Revenue Authority logo and the iTax logo. The form itself has a header 'e-Registration' and two dropdown menus: 'Taxpayer Type*' and 'Mode of Registration*'. At the bottom of the form, there are 'Back' and 'Next' buttons.





- ii. Select the option 'Non Individual' under the 'Taxpayer Type' drop down menu.

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All fields marked with * are mandatory

e-Registration

Taxpayer Type*	--Select-- --Select-- Individual Non Individual
Mode of Registration*	

- iii. Select the option 'Online Form' under the 'Mode of Registration' drop down menu.

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All fields marked with * are mandatory

e-Registration

Taxpayer Type*	Non Individual
Mode of Registration*	--Select-- --Select-- Online Form Upload Form

- iv. Click on 'Next' button.

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All fields marked with * are mandatory

e-Registration

Taxpayer Type*	Non Individual
Mode of Registration*	Online Form



System will display an e-Registration form for Non Individual as shown below.

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All fields marked with * are mandatory

A_Basic_Information	B_Obligation_Details	D_Director_Associates	E_Agent_Details
Section A : Basic Information			
Business Income Details			
Do you want to register for Digital Services Tax? *		<input type="radio"/> Yes <input checked="" type="radio"/> No	
Business Type *	--Select--	Business Sub Type*	--Select--
Business Registration Certificate Number /Single Business Permit Number*		Business Name*	
Business Registration Date*		Business Commencement Date*	
Accounting Period End Month*	--Select--	Trading /Business Name-If different than registered name	
EPZ Effective Date		Does your business have any branches?*	--Select--
Do you wish to declare Legal Representative?*	--Select--	Legal Representative PIN	
SEZ Effective Date			
Principal Physical Address			
L.R. Number		Building*	
Street/Road*		City/Town*	
County*	--Select--	District*	--Select--
Tax Area/Locality*	--Select--	Descriptive Address	
			(Maximum characters: 200) You have 200 characters left.



- v. Under section 'A - Basic Information', taxpayer confirms registration for Digital Service Tax through a YES or NO option button.

Note:

- Selecting **YES** option means the person provides services liable to Digital Service Tax (DST). For the purpose of this Registration form a supplier from export country supplying vatable services in the case of business to consumer (B2C) can register and account for VAT.

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Fields marked with * are mandatory

A_Basic_Information		B_Obligation_Details		E_Agent_Details	
Section A : Basic Information					
Business Income Details					
Do you want to register for Digital Services Tax? * <input checked="" type="radio"/> Yes <input type="radio"/> No					
Business Type *	Company	Business Sub Type *	Foreign Company		
Business Registration Certificate Number /Single Business Permit Number *		Business Name *			
Business Registration Date *		Business Commencement Date *			
Accounting Period End Month *	December	Trading /Business Name-If different than registered name			
EPZ Effective Date		Does your business have any branches ? *	No		
Do you wish to declare Legal Representative ? *	No	Legal Representative PIN			
SEZ Effective Date					
Principal Physical Address					
L.R. Number		Building *			
Street/Road *		City/Town/Country			
County *	Nairobi	District *	Dagoreti District		
Tax Area/Locality *	Dagoretti	Descriptive Address			
<small>(Maximum characters: 200) You have 200 characters left.</small>					



vi. Taxpayer fills in their business details in the text boxes.

Note:

- Fields marked with * are mandatory.
- The Business Registration Date refers to the date a person is registering for DST. (For persons registering before January 2021 enter the date as 01/01/2021)
- Business Commencement Date relates to the date a person intends to incur liability for DST thus should not be a date before 01/01/2021.
- Under the descriptive address dialogue box kindly enter a description of the address for the business
- Under principal physical address the fields labelled with Ⓝ have been pre filled for internal administrative purposes. Kindly do not edit.

Section A : Basic Information			
Business Income Details			
Do you want to register for Digital Services Tax? *		<input checked="" type="radio"/> Yes <input type="radio"/> No	
Business Type *	Company	Business Sub Type *	Foreign Company
Business Registration Certificate Number /Single Business Permit Number*	K00123456	Business Name*	Joh Technologies Ltd
Business Registration Date*	01/01/2021	Business Commencement Date*	01/01/2021
Accounting Period End Month*	December	Trading /Business Name-If different than registered name	
EPZ Effective Date		Does your business have any branches?*	No
Do you wish to declare Legal Representative?*	No	Legal Representative PIN	
SEZ Effective Date			
Principal Physical Address			
L.R. Number	001	Building*	Kenya
Street/Road*	Nairobi	City/Town/Country	
County*	Ⓝ Nairobi	District*	Ⓝ Dagoreti District
Tax Area/Locality*	Ⓝ Dagoretti	Descriptive Address	
<small>(Maximum characters: 200) You have 200 characters left.</small>			
Principal Postal Address			
Postal Code*	90412	Town*	DST Postal
P.O.Box*	50191		



- vii. Enter the principal contact details that include the Main Email Address, Mobile/Contact Numbers and Name of contact persons in the text boxes provided.
- viii. Click on Send OTP (read *One Time Password*), the Taxpayer will receive an OTP number in the main email address provided. The OTP should be input in the 'one time password' text box.
- ix. Fill in details under the categories; Alternative address & contact details, details of company ownership structure and bank account.
- x. Select the Digital Economy Sector, Digital Economy Group, Digital Economy Description and Type of Economy from the drop down menus provided. Click 'Add'.
- xi. Upload the necessary supporting documents for registration (Certificate of incorporation and National tax identification number issued to applicant business) merged into a single PDF. Click 'Next'.

Note: If the documents are in a foreign language kindly provide certified versions translated in English.

Principal Contact Details			
Telephone Number	<input type="text"/>	Mobile Number (1)*	<input type="text" value="0704445436"/>
Mobile Number (2)	<input type="text"/>	Mobile Number (3)	<input type="text"/>
Main Email Address*	<input type="text" value="JOHTECHNOLOGIES@"/>	Name of Contact Person	<input type="text"/>
One Time Password *	<input type="text" value="Enter OTP here"/>	<input type="button" value="Send OTP"/>	
Website	<input type="text"/>		

SMS Notification

Would you like to Subscribe/Unsubscribe of receiving alerts through SMS? *

Subscribe Unsubscribe

Alternative Address and Contact Details

Do you have an Alternative Address? *

Details of company Ownership Structure

Details of company Ownership Structure	
Is the Company you are registering a Subsidiary Company? *	<input type="text" value="No"/>
Is the Principal Holding Company Resident in Kenya? *	<input type="text" value="--Select--"/>
Holding Company PIN *	<input type="text"/>
Name of Holding Company *	<input type="text"/>
Country in which Holding Company is located *	<input type="text" value="--Select--"/>
Country in which Holding Company is located *	<input type="text" value="--Select--"/>
Business Tax ID Number	<input type="text"/>



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Bank Account Details

Do you wish to declare your Bank Account for tax refunds? *

Please list the sector of the Economy in which you are involved

Please list the sector of the Economy in which you are involved

Section* Group*

Description* Type*

Sr. No.	Delete	Modify	Section	Type
1	Delete	Modify	Digital Economy Section	Primary

Details of Acquisition/Amalgamation

Was your business formed as a result of acquisition or amalgamation? * Yes No

Details Of Upload Document

Upload Document

Upload Supporting Document for Registration* register.pdf

All file types are allowed. Allowed File Size:5 MB

xii. Under section 'B - Obligation details', Select the registration Date for Digital Service Tax or/and VAT. Click Next.

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All fields marked with * are mandatory

A_Basic_Information **B_Obligation_Details** **E_Agent_Details**

Section B : Taxpayer Obligation

Income Tax

<input type="checkbox"/> Income Tax Company	Registration Date *	<input type="text"/>
<input type="checkbox"/> Income Tax Partnership	Registration Date *	<input type="text"/>
<input type="checkbox"/> Income Tax PAYE(for Employer only)	Registration Date *	<input type="text"/>
<input checked="" type="checkbox"/> Digital Services Tax	Registration Date *	01/01/2021

Value Added Tax

<input type="checkbox"/> Value Added Tax	Registration Date *	<input type="text"/>
<input type="checkbox"/> Turnover Tax	Registration Date *	<input type="text"/>

Turnover Details (Applicable for VAT Obligation)

Turnover of Goods/Services of Taxable and Exempt Supplies in Kenya and of Exports

Turnover Year	Taxable supplies in Kenya (Ksh)	Exempt supplies in Kenya (Ksh)	Exports (Ksh)
Turnover Third Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Turnover Second Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Turnover Last Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Estimated Turnover Next Year*	<input type="text"/>	<input type="text"/>	<input type="text"/>



- xiii. Section 'E - Agent details' is applicable where the taxpayer has an appointed Tax agent or Intermediary agent resident in Kenya to submit any applications or returns on their behalf. Calculate the arithmetic and input the answer in dialogue box. Click 'submit' button.

A_Basic_Information | B_Obligation_Details | **E_Agent_Details**

Section E-I : Tax Agent authorized to submit any application on behalf of Taxpayer

PIN*	<input type="text"/>	Agent Name	<input type="text"/>
Telephone Number	<input type="text"/>	Mobile Number	<input type="text"/>
Email Address	<input type="text"/>	Authorization Date Since*	<input type="text"/>
Authorization Date Upto	<input type="text"/>		

Add **Clear**

Sr. No.	Delete	Modify	PIN	Telephone Number	Mobile Number	Email Address	Authorization Date Since	Authorization Date Upto
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Section E-II : Intermediary Agent to submit returns on behalf of the Taxpayer

Type of Authorization*	--Select--	First Name*	<input type="text"/>
PIN*	<input type="text"/>	Last Name*	<input type="text"/>
Middle Name*	<input type="text"/>		
Tax Obligation*	--Select--	Mobile Number	<input type="text"/>
Telephone Number	<input type="text"/>	Authorization Date Since*	<input type="text"/>
Email Address	<input type="text"/>		
Authorization Date Upto	<input type="text"/>		

Add **Clear**

Sr. No.	Delete	Modify	PIN	Tax Obligation	Telephone Number	Mobile Number	Email Address	Authorization Date Since	Authorization Date Upto
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Section E-II : Intermediary Agent to submit returns on behalf of the Taxpayer

Type of Authorization*	--Select--	First Name*	<input type="text"/>
PIN*	<input type="text"/>	Last Name*	<input type="text"/>
Middle Name*	<input type="text"/>		
Tax Obligation*	--Select--	Mobile Number	<input type="text"/>
Telephone Number	<input type="text"/>	Authorization Date Since*	<input type="text"/>
Email Address	<input type="text"/>		
Authorization Date Upto	<input type="text"/>		

Add **Clear**

Sr. No.	Delete	Modify	PIN	Tax Obligation	Telephone Number	Mobile Number	Email Address	Authorization Date Since	Authorization Date Upto
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96 + 6?

Previous **Submit** **Cancel**




- xiv. The System auto generates an acknowledgement receipt. Click on the link provided to download it. The acknowledgement receipt indicates that the application is successfully submitted.

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e-Registration

 **Registration Application has been Submitted Successfully.**
Acknowledgement Number: KRA202010987264
[Click here to download Acknowledgment Receipt](#) ←

Your request has been acknowledged by iTax system. All further communications from iTax system will be sent to your registered email id : JOHTECHNOLOGIES@GMAIL.COM

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- xv. Upon processing and approval of the registration application, the taxpayer will receive a PIN certificate sent by the system to their registered email address.