

Insights and Commentary from Dentons

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KENYA REVENUE AUTHORITY TO DIGITIZE PAYMENT OF STAMP DUTY

The Kenya Revenue Authority (“KRA”) intends to discontinue the manual use of Stamp Duty Payment and Assessment Forms in effecting payment of stamp duty and has created an online iTax portal through which payment of stamp duty is to be effected.

KRA officials are currently training members of the public at the Lands Office on how to pay stamp duty using the iTax portal.

The following are the steps developed by KRA in effecting payment of stamp duty through the iTax portal:-

1. Go to itax.kra.go.ke
2. Log in using Payer’s PIN
3. Payment registration
4. Tax Head- Agency Revenue
5. Tax sub-head- Stamp Duty
6. Payment Type-Self Assessment Tax
7. Payment mode-Cash/Cheque/RTGS
8. Bank-choose bank
9. Submit
10. Fill in details (as per former SD1 form)
11. Fill in amount as assessed
12. Print three copies of the Payment Registration Number (PRN)
13. Make payment to the bank (selected in no. 8 above)

For purposes of step 2 above, the person logging in requires the Payer’s PIN Number and his/her KRA itax password to enable him access the itax account.

This poses a challenge as advocates are mainly the agents who effect payment of stamp duty on behalf of the parties and will now be required to obtain the private passwords from the parties in transactions to enable them effect the payment.

In order to avoid this situation, we propose that as an alternative, the Payer should generate the Payment Registration Number (PRN) by following steps number 1 to 12 above and subsequently provide the Advocates with the PRN. The advocates would then proceed with the payment of stamp duty and stamping of the documents at the Lands Office. This would be more feasible than the sharing of iTax account passwords between individuals and advocates for the purpose of payment of stamp duty.

For any further information regarding the digitization of the stamping process, please write to your usual contact at HH&M or contact the following:



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