RSMEA TAX GUIDE

2021/2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

Contents

PERSONAL TAX

KENYA

Resident Individual

An individual

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

(ii) that 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.

Individual Income Tax Rates

Taxable Income Tax Year 2019 and up to 31st March 2020 KShs. p.a.	Rate %	Cumulative Tax KShs. p.a.
0 – 147,580	10	14,758
147,581 – 286,623	15	35,615
286,624 – 425,666	20	63,424
425,667 – 564,709	25	98,185
Over 564,709	30	

Individual Income Tax Rates

Taxable Income From April 2020 to 31st December 2020 KShs. p.a.	Rate %	Cumulative Tax KShs. p.a.
0 – 288,000	10	28,800
288,001 – 488,000	15	58,800
488,001 – 688,000	20	98,800
Over 688,000	25	

Individual Income Tax Rates

Taxable Income From 1st January 2021 KShs. p.a.	Rate %	Cumulative Tax KShs. p.a.
0 – 288,000	10	28,800
288,001 – 388,000	25	53,800
Over 388,000	30	

Reliefs	2020/21 KShs. p.a.
Personal relief	16,896 (April 2020 onwards – 28,800)
Mortgage interest deduction on owner occupied property (for purchase or improvement) – maximum	300,000
Home ownership savings plan (for first 10 years. Interest earned on deposits of up to KShs. 3 million exempt)*	96,000 (2021 – Nil)
Life, health and education insurance relief – 15% of premium to a maximum of	60,000
Affordable Housing Relief – 15% of gross emoluments to a maximum of (this is applicable to registered members who should be Kenyan citizens)	108,000

*Home ownership savings plan relief has now been repealed effective 1st January 2021.

Tax Free Benefits

- Bonus, overtime and retirement benefits paid to low income earners (earning less than KShs. 147,580 p.a.). This benefit is taxable effective 30th June 2020.
- Medical benefits provided to a full-time employee and a whole-time service director (holding less than 5% shares), including their beneficiaries (spouse and up to 4 children below 21 years).
- Medical benefits provided to a non-whole-time service director, partner and sole proprietor, including their beneficiaries, subject to a maximum value of KShs. 1 million.
- Amounts paid by an employer as gratuity or similar payment in respect of employment into a registered pension scheme subject to a maximum of KShs. 240,000 p.a.
- Education fees of an employee's dependents or relatives, if taxed on the employer.
- International passage cost for non-citizen employees recruited outside Kenya solely to serve the employer.

- Non-cash benefits not exceeding KShs. 36,000 p.a.
- KShs. 2,000 per day towards subsistence and travelling allowance for a person working outside usual place of work.
- Meals provided at employer's canteen or by a third party registered taxpayer both at the employer's and at third party premises where the value of the meal does not exceed KShs. 48,000 p.a. per employee.
- The first KShs. 150,000 p.m. of total income, and deduction of up to KShs. 50,000 p.m. for non-reimbursed hospital admission costs, drugs treatment and home care services for disabled persons registered with the National Council for Persons with Disabilities and approved by the Commissioner. Exemption valid for 5 years.
- Deduction of 1/3 of employment income of a non-citizen resident employee, of a non-resident company or partnership trading for profit approved by the Commissioner, who is absent from Kenya for an aggregate of 120 days or more in a year of income and whose employment costs are not deductible in ascertaining the employer's income chargeable to tax.
- Premiums paid for group life policy cover where they don't confer a benefit on the employee or any of his dependents.
- Income earned by individuals registered under the Ajira Digital Program for a period of 3 years beginning 1st January 2020, provided qualifying members remit the KShs. 10,000 subscription upon registration.

Taxable Employment Benefits

All benefits are taxable at the higher of cost to the employer of providing the benefit and the fair market value.

a) **Motor vehicles**

- Taxed at the higher of 2% p.m. of the initial cost of the vehicle and the prescribed scale rates.

Motor Cars	Engine Size	Month KShs.	Year KShs.
Saloon Hatch Backs & Estates	Up to 1200cc	3,600	43,200
	1201 to 1500cc	4,200	50,400
	1501 to 1750cc	5,800	69,600
	1751 to 2000cc	7,200	86,400
	2001 to 3000cc	8,600	103,200
	Over 3000cc	14,400	172,800
Pickups, panel van unconverted			
	Up to 1750cc	3,600	43,200
	Over 1750cc	4,200	50,400
Land Rover and Cruisers		7,200	86,400
Note: Range Rovers and cars of similar nature are classified as saloons.			

- Leased and hired vehicles are taxed at the cost of hiring or leasing the vehicle.
- Where there is restricted use, the Commissioner may upon application, determine a lower rate based on usage.

b) **Domestic benefits**

Benefits including staff meals, club subscriptions, house helps, water, security, electricity etc. are taxable at the higher of cost or fair market value. The Commissioner has prescribed the value of benefits where the cost to the employer is difficult to ascertain. The prescribed rates are:

- Telephone (incl. mobile) — 30% of cost to employer
- Furniture — 1% of cost to employer
- Water (provided communally) — KShs. 500 (KShs. 200 for agricultural employees)
- Electricity (provided communally) — KShs. 1,500 (KShs. 900 for agricultural employees)

c) **Housing**

- The higher of market rental, actual rent paid and:
  * For directors: 15% of total income.
  * For whole-time service directors: 15% of total employment income.
  * For employees: 15% of total employment income.
- Agricultural employees: 10% of total employment income.
- Where the total employment income exceeds KShs. 600,000 p.a., the rental benefit is the higher of rent paid and the fair market value.
- Rental received from an employee is deducted in calculating housing benefit.

d) **Employee loans**

- Loans granted after 11th Jun 1998 are subject to Fringe Benefit Tax payable by the employer at the resident corporate tax rate on the difference between the market interest rate and the interest paid by the employee.

e) **Registered Employee Share Ownership Plan**

- Taxable on the employee based on the difference between the offer price and the market price per share at the date the option is granted. The benefit accrues at the end of the vesting period.

Pension and Provident Funds

- Deductible contributions to registered funds in respect of employees is the lower of 30% of pensionable income, actual contribution or KShs. 240,000 p.a.
- From 1st Jul 2004, employees of tax exempt bodies to be taxed on the contributions made on their behalf by employers to an unregistered fund or on the excess contribution made to a registered fund.
- The first KShs. 300,000 p.a. of the total pension or retirement annuities received by a resident taxpayer are exempt from tax.
- Monthly pension payments to persons of 65 years of age or above are tax exempt. Lump sum pension payments to persons of 65 years of age or above are taxable effective 30th June 2020.
- Tax exempt lump sum withdrawals:
- Lump sum commuted from a registered pension fund – the first KShs. 600,000.
    - Withdrawal from a registered pension fund upon termination of employment – KShs. 60,000 for each year of pensionable service subject to a maximum of KShs. 600,000.
    - Withdrawal from a registered provident fund (or defined contribution fund) – KShs. 60,000 for each year of pensionable service subject to a maximum of KShs. 600,000 plus all lump sums from segregated funds on contributions made prior to 1st Jan 1991.
    - A one-off final lump sum payment from a registered fund to the estate of a deceased – the first KShs. 1.4 million.
    - The first KShs. 600,000 of NSSF benefits.
    - Withdrawals above these limits are subject to withholding tax based on length of service.
- Any surplus refunded to/withdrawn by an employer from a registered fund is taxable on the employer.

TANZANIA

Resident Individual

An individual is a resident in the United Republic of Tanzania for a year of income if the individual:

a) has a permanent home in the United Republic and is present in the United Republic during any part of the year of income;
b) is present in the United Republic during the year of income for a period or periods amounting in aggregate to 183 days or more;
c) is present in the United Republic during the year of income and in each of the two preceding years of income for periods averaging more than 122 days in each such year of income; or
d) is an employee or an official of the Government of the United Republic of Tanzania posted abroad during the year of income.

Individual Income Tax Rates

Taxable Income Year 2021-2022 TZS. p.m.			Rate %	Tax on Minimum Band TZS. p.m.
0	-	270,000	Nil	Nil
270,001	-	520,000	8	Nil
520,001	-	760,000	20	20,000
760,001	-	1,000,000	25	68,000
Over 1,000,001			30	128,000

The taxable pay is computed after deducting the employee's share of the contribution to the approved Retirement Fund.

Note:

1. Donation made by an employee as per Section 12 of the Education Fund Act is exempted from tax, subject to approval from the Commissioner General.
2. Income of a non-resident employee of a resident employer is subject to withholding tax at 15%.
3. The total income of a non-resident individual is chargeable at the rate of 30% (FA 2018).
4. The monthly income includes basic salary, overtime, bonus, commission, allowance e.g. house allowance or transport allowance and benefits in kind received in lieu of employment but after deducting employee's share of the contribution to the approved Retirement Fund.
5. Secondary employment is chargeable at the rate of 30%.

Presumptive Tax Rates for Individuals (Entrepreneurs)		
Turnover Year 2021-2022 TZS. p.a.	Improper maintenance of documents and accounting records	Proper maintenance of documents and accounting records
0 – 4,000,000	Nil	Nil
4,000,001 – 7,000,000	TZS 100,000	3% of the turnover in excess of TZS 4,000,000
7,000,001 – 11,000,000	TZS 250,000	TZS 90,000 plus 3% of the turnover in excess of TZS 7,000,000
11,000,001 – 14,000,000	TZS 450,000	TZS 230,000 plus 3% of the turnover in excess of TZS 11,000,000
14,000,001 – 100,000,000	NOT APPLICABLE	TZS 450,000 plus 3.5% of the turnover in excess of TZS 14,000,000

Note:

1. Small vendors and service providers conducting business in an informal sector with turnover below TZS 4,000,000 such as hawkers (Machinga), shall be registered and be issued with identification cards.
2. Where turnover exceeds TZS 100,000,000 p.a., the taxpayer is obliged to prepare audited financial statements and submit the same with the final return of income.
3. Any person whose turnover exceeds TZS 14,000,000 p.a. is obliged to maintain proper documents/accounting records and acquire and use the Electronic Fiscal Device (EFD) at all outlets and points of sale (POS).
4. A person whose turnover is below TZS 14,000,000 shall issue manual receipts in duplicate which shall include details such as the date, name of the seller, seller's TIN, full description of the goods/services rendered, name of the buyer, address of the buyer, TIN and VRN of the buyer (where applicable) and any other particulars the Commissioner General may specify.

Taxable Employment Benefits

a) Housing

Lower of:

- (a) rental market value of the premises and
- (b) higher of the following:
  - (i) 15% of employee's total annual income before housing benefit; and
  - (ii) the expenditure claimed as deduction by the employer in respect of the premises.

b) Motor vehicles

Taxed according to engine size and vehicle age on the following annual values:

Engine size	Up to 5 years old TZS. p.a.	Over 5 years old TZS. p.a.
Up to 1000cc	250,000	125,000
1000 – 2000cc	500,000	250,000
2000 – 3000cc	1,000,000	500,000
Over 3000cc	1,500,000	750,000
Note: benefit is not chargeable where the employer does not claim any deduction in respect of the ownership, operation or maintenance of the vehicle.		

c) Loans

- Excess of "statutory rate" over actual interest rate paid. The benefit is chargeable if the loan availed is in excess of 3 months' basic salary and/or is repayable beyond 12 months.

d) Excluded benefits/income

- Foreign sourced income of expatriate who is a resident for less than two years.
- Exempt amounts and payments where withholding tax is a final tax.
- Cafeteria services provided on the employer's premises and available on a non-discriminatory basis.
- Any subsistence, travelling, entertainment or other allowance expended wholly and exclusively for the purposes of business.
- Passages where the individual is domiciled more than 20 miles from the place of employment (for employee, spouse and up to 4 children).
- Retirement contributions and payments exempted under the Public Service Retirement Benefits Act.
- Payment that is unreasonable or administratively impracticable for the employer to account for or to allocate to the recipients.
- Individuals can claim a tax deduction on donations under Section 12 of the Education Fund Act 2001, upon applying for approval to the Commissioner.
- Payment for medical services or insurance for medical services to employees, spouse and up to 4 children if provided on a non-discriminatory basis.

UGANDA

Resident Individual

An individual is a resident individual for a year of income if that individual has (i) a permanent home in Uganda (ii) is present in Uganda for at least 183 days in any 12-month period that commences or ends during a year of income or during the 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 (iii) is an employee of GOU posted abroad during the year of income.

Resident Individual Income Tax Rates

Taxable Income UGX. per month	Rate %
0 – 235,000	Nil
235,001 – 335,000	10% of the amount by which chargeable income exceeds UGX. 235,000 per month
335,001 – 410,000	UGX. 10,000 plus 20% of the amount by which chargeable income exceeds UGX. 335,000 per month
Over 410,001	(a) UGX. 25,000 plus 30% of the amount by which chargeable income exceeds UGX. 410,000 per month and (b) Where the chargeable income of an individual exceeds UGX. 10,000,000 per month, an additional 10% charged on the amount by which chargeable income exceeds UGX. 10,000,000 per month

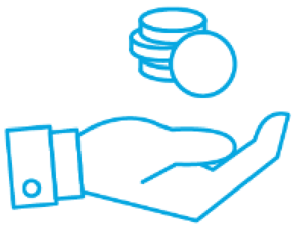
Non-Resident Individual Income Tax Rates

Taxable Income UGX. per month	Rate %
0 – 335,000	10%
235,001 – 335,000	UGX. 33,500 plus 20% of the amount by which chargeable income exceeds UGX. 335,000 per month.
335,001 – 410,000	(a) UGX. 48,500 plus 30% of the amount by which chargeable income exceeds UGX. 410,000 per month and (b) Where the chargeable income of an individual exceeds UGX. 10,000,000 per month, an additional 10% charged on the amount by which chargeable income exceeds UGX. 10,000,000 per month

Tax Exempt Employment Income

The following employment income including benefits is exempt from tax per the ITA for full-time employees and a whole-time service director (holding less than 5% shares and devotes substantially whole of the time to employment):

a) International passage cost (at appointment, termination and annual leave) cost for non-citizen employees recruited outside Uganda solely to serve the employer.
b) Reimbursement of an employee's medical expenses including a premium or other amounts paid for medical insurance.
c) Life insurance premiums paid by a taxable employer for the benefit of an employee or his or her dependants, provided this is added back on the employers' tax computation. (for tax exempt organisations, the benefit is chargeable on the employee).
d) Any allowance given for, and which does not exceed the cost actually or likely to be incurred, or reimbursement or discharge of expenditure incurred by the employee on – accommodation and travel expenses or meals and refreshments, while undertaking travel in the course of performing duties of employment.
e) The value of any meal or refreshment provided by an employer to an employee in a canteen operated on behalf of the employer solely for the benefit of employees and available to all employees without discrimination.
f) Any benefit granted by the employer to the employee during a month that is less than UGX. 10,000.
g) A (taxable) employer's contribution for the benefit of the employee or any of his or her dependants made to a retirement fund (established by an Act of Parliament).
h) The value of a right or option to acquire shares granted to an employee under an employee share acquisition scheme.
i) For an employee in employment for at least 10 years, gratuity payments are only taxed at 75% of the amount paid and remaining 25% tax exempt.



Taxable Employment Benefits – all employees

An employee will be taxed on the benefits in kind highlighted below.

(a) **Motor vehicles**

(20% x A x B/C) – D

Where:

A is the market value of the motor vehicle at the time when first provided, depreciated on a reducing balance basis at a rate of 35% per annum for the subsequent years.

B is the number of days in the year of income during which the motor vehicle was used or available for use for private purposes for all or a part of the day.

C is the number of days in the year of income.

D is any payment made by the employee for the benefit.

(b) **Provision of domestic help**

The value of the benefits is the total employment income paid to the domestic assistant in respect of the services rendered to the employee reduced by any payment made by the employee for the benefit.

(c) **Housing**

Where a benefit provided by an employer consists of the provision of accommodation or housing, the value of the benefit is the lower of:

(i) the market rent of the accommodation or housing reduced by any payment made by the employee for the benefit or;

(ii) 15% of the employment income, including the amount referred to above paid by the employer to the employee for the year of income in which accommodation or housing was provided.

(d) **Employee loan benefit in kind**

For a loan or loans in total exceeding UGX. 1 million at a rate of interest below the statutory rate, the value of the benefit is the difference between the interest paid during the year of income, if any, and the interest which would have been paid if the loan had been made at the statutory rate for the year of income.

Loan benefit = (Ra – Rb) x L x Ma/Mb

Where:

Ra = Statutory rate (Bank of Uganda's discount rate at the commencement of the year of income)

Rb = Rate as provided by the employer

L = Loan

Ma = Months in the year of income

Mb = Number of months in the year (12 months)

(e) **Waiver of employee obligation**

Where an employer waives a debt wholly or partly, the relief granted is the value of the taxable benefit.

(f) **Transfer or use of property or provision of service**

Where a benefit provided by an employer consists of the transfer or use of property or the provision of services, the value of the benefit is the market value of the property or services, at the time the benefit is provided, reduced by any payment made by the employee for the benefit.

(g) **Provision of utilities (in respect of the employee's residence)**

The value of the benefit is the cost to the employer of providing the utilities reduced by any payment made by the employee for the utility.

EMPLOYER'S OTHER OBLIGATIONS

KENYA

National Social Security Fund

- 12% of the pensionable earnings of an employee; 50% is payable by the employee and 50% by the employer.
- Pensionable earnings are the lower of the member's monthly wage and the Upper Earnings Limit.
- Upper Earnings Limit is the average level of earnings equal to 4 times the National Average Earnings (NAE). Graduated rates apply for the first 4 years.
- Compulsory contribution to the NSSF of Tier 1 contributions up to a maximum of 6% of the Lower Earnings Limit (set currently at KShs. 6,000).
- Tier 2 Contributions being the difference between the total contribution and the Tier 1 contribution can be contributed to either the NSSF or any other registered retirement benefit scheme.
- The above rates have been suspended and the current rates in force are 10% of monthly income up to a maximum of KShs. 400; half paid by employer and half by employee.
- Payable by 15th of following month. Compulsory registration for all employers irrespective of the number of employees. Voluntary registrations permitted for casual or self-employed workers.

National Housing Development Fund

- Employers and employees to contribute to the National Housing Development Fund at the rate of 1.5% of the employee's monthly basic salary subject to an aggregate maximum of KShs. 5,000 a month.
- The due date for remittance is 9th day of the following month.
- Effective date: 1st April 2019 but subject to the High Court ruling.
- Withdrawals from the fund to purchase a house by a first time home-owner are not subject to tax.

Department of Industrial Training (DIT) Levy

- Payable by every employer at KShs. 600 per employee including an apprentice, indentured learner, other trainee, temporary, seasonal and casual worker.
- Due at the end of every financial year. Pro rated for the term of service. Taxpayer may opt to pay monthly if not annually.
- Not applicable to those who pay catering levy.

National Hospital Insurance Fund

Monthly Income KShs.	Contribution per month KShs.	Monthly Income KShs.	Contribution per month KShs.
Up to 5,999	150	40,000 – 44,999	1,000
6,000 – 7,999	300	45,000 – 49,999	1,100
8,000 – 11,999	400	50,000 – 59,999	1,200
12,000 – 14,999	500	60,000 – 69,999	1,300
15,000 – 19,999	600	70,000 – 79,999	1,400
20,000 – 24,999	750	80,000 – 89,999	1,500
25,000 – 29,999	850	90,000 – 99,999	1,600
30,000 – 34,999	900	100,000 & over	1,700
35,000 – 39,999	950	Self-employed (special)	500
Payable, by concession, before the 9th of the following month. Also applicable to casual employees.			

TANZANIA

National Social Security Fund (NSSF) and Public Service Social Security Fund (PSSSF)

- 20% of monthly gross salary – up to 10% may be deducted from the employee's salary.
- Payable by last day of the following month.

Skills and Development Levy (SDL)*

- Applies where a person has four or more employees.
- 4.0% and 5.0% of monthly gross salary for Tanzania Mainland and Tanzania Zanzibar respectively.
- Payable by 7th of the following month.

** Exemptions*

The following are exempt from SDL:

a) A Government department or a public institution which is wholly financed by the Government;
b) Diplomatic missions;
c) The United Nations and its organisations;
d) International and other foreign institutions dealing with aid or technical assistance;
e) Local Government Authority;
f) Religious institutions whose employees are solely employed to administer places of worship, to give religious instructions or generally to administer religion;
g) Charitable organisations;
h) Farm employers whose employees are directly and solely engaged in farming (excluding farm managers); and
i) Registered educational institutions (private schools including nursery, primary and secondary schools, vocational, educational and training schools and universities and higher learning institutions).

For Zanzibar, only (a) to (e) above are exempt from SDL.

Workers Compensation Fund

- 0.6% of monthly gross salary and regular allowances for private sector and 0.5% for public sector.
- Payable by last day of the following month.

UGANDA

National Social Security Fund (NSSF)

- 15% of gross monthly income, of which 5% is contributed by employee and the other 10% contributed by employer.
- Payable by 15th of following month.

Local Service Tax (LST)

- LST withheld by employer and remitted to local authorities of residence of the employee within the first four months of Uganda's financial year (by 31st October).
- Penalty for late or non-remittance of LST is 50% of the LST payable.

KENYA

Income Tax Rates	
Resident company: Tax rate from 1st January 2021 and subsequently* (see below) Tax rate for any periods ended between 1st April 2020 to 31st December 2020 Tax rate for any period ended on 31st March 2020 and prior	 30% 25% 30%
Dividends distributed out of untaxed gains or profits	30%
Turnover Tax applicable for businesses (including incorporated and unincorporated) with a turnover of KShs. 1 million up to KShs. 50 million (excluding rental, management, professional, training income **and any income which is subject to a final withholding tax under Income Tax Act**) – applicable from April 2020	1% of gross receipts of business
Permanent establishment of a non-resident company	37.5%
On gross residential rental income between KShs. 288,001 and KShs. 15 million p.a. (monthly returns filing and tax payable monthly by 20th of the subsequent month)	10%
Export Processing Zone enterprises: First ten years Next ten years	 Nil 25%
Local motor vehicle assembling company First five years Next five years (provided the company achieves a local content equivalent to 50% of the ex-factory value of the motor vehicles)	 15% 15%
Special Economic Zone enterprise, developer, or operator First ten years Next ten years	 10% 15%
Digital Service Tax payable on income accruing from a business carried out over the internet or an electronic network including through a digital market place (effective 1st January 2021). Digital marketplace means an online or electronic platform, which enables users to sell or provide services, goods or other property to other users. Effective 1st July 2021, DST shall be payable by non-residents and excludes income already subject to withholding tax or business carried on for transmitting messages by cable, radio, optical fibre etc.	1.5% of gross transaction value*
Income of a registered Unit Trust, Collective Investment Scheme or a Real Estate Investment Trust	Exempt
Investee companies of Real Estate Investment Trusts	Exempt
Developers constructing at least four hundred residential units annually (for that year of income)	15%
Minimum Tax (effective 1st January 2021). Where instalment tax is lower than 1% of gross turnover, a minimum tax is payable quarterly. Excludes businesses whose retail price is controlled by Government, insurance businesses, manufacturing businesses whose cumulative investment in the preceding 4 years from 29th June 2021 is at least KShs 10BN, businesses licenced under Special Economic Zones and distribution business whose income is wholly based on a commission.	1% of gross turnover*

***For companies whose accounting year ends in 2021, the corporation tax will be calculated as follows:**

Period ended	25% tax rate	30% tax rate
31st Jan 2021	1st Feb 2020– 31st Dec 2020(11 months)	1st Jan 2021 to 31st Jan 2021 (1 month)
28th Feb 2021	1st Mar 2020 to 31st Dec 2020 (10 months)	1st Jan 2021 to 28th Feb 2021 (2 months)
31st Mar 2021	1st April 2020 to 31st Dec 2020 (9 months)	1st Jan 2021 to 31st Mar 2021 (3 months)
31st December 2021	None	1st Jan 2021 to 31st Dec 2021 (12 months)

In apportioning the income, the taxpayer shall work out the annual taxable income and apportion this based on the number of months' the accounting period straddles between 2020 and 2021, and apply the tax rates applicable to each year of income.

Tax losses can be carried forward indefinitely effective 1st July 2021. Previously tax losses could be carried forward to a maximum of 9 years.

Exemption from income tax accorded, on application to the Commissioner, to organisations established solely for the purposes of relief of poverty or distress of the public or for the advancement of religion or education. Tax exemption status is renewable once every 5 years.

TANZANIA

Income Tax Rates	
Resident company	30%
Non-resident company: – branch profits – repatriated income of a branch	 30% 10%
Newly listed companies with at least 30% of shares issued to the public	25% for the first three years
Newly established plant for assembling of motor vehicles, tractors, fishing boats or out boat engine – reduced rate for 5 years (conditions apply)	10%
Alternative Minimum Tax *At 0.5% of turnover on entities making tax losses for 3 consecutive years ***(Exemption applies to agricultural companies and companies engaged in provision of health and education)***	0.5%*
Newly established entity dealing in the manufacture of pharmaceutical or leather products having a performance agreement with the Government of Tanzania	20% for five consecutive years from the year of commencement of production
Manufacturer of sanitary pads having a performance agreement with the Government of Tanzania	25% for two consecutive years from 1 July 2019

Note:

– Section 12 of the ITA restricts the amount of realised exchange loss on non-interest bearing loans a taxpayer can claim for the purpose of Income Tax. 70% of realised exchange loss shall be eligible for deduction and the remaining balance of 30% shall be permanently disallowed **(FA 2020).**

Carry forward losses
Unrelieved tax losses shall be carried forward and allowed as a deduction in determining the tax payer's chargeable income in the following year of income. *

* Section 19 of the ITA restricts claim of unrelieved losses brought forward for entities with tax losses of 4 consecutive years to the extent of 70% of the taxable gain derived during the year of income. **(FA 2020)**

UGANDA

Income tax rates	
All companies other than mining	30%
Education Institutions (Effective 1st July 2014)	30%
Trustees and retirement funds	30%

Rental income

The Minister shall, by statutory instrument, prescribe estimates of rent based on the rating of the rental property in a specific location. This shall only apply to a person who fails to file a return or whose return is misleading on the face of it and has been contested by the Commissioner. All rental agreements shall be executed and effected in Uganda Shillings.

Rental tax imposed

Person	Tax rate
Individual (resident)	30% of chargeable income
Company	30% of chargeable income
Trustee of a trust	30% of chargeable income
Partnership	Individual income tax rates on chargeable income obtained by summing up total rental income and income from other sources.

Section 5 of the income tax act was amended with the introduction of subsection (3a) which requires any person that earns rental income from more than once source to account for both income and expenses and remit the respective rental income tax separately to the URA for each of their rental properties.

With effect from 1st July 2021, government has capped up to 75% of allowable deductions for expenditure and losses incurred in generating rental income. This applies to both individuals and non-individuals.

Tax Identification Number (TIN)

Any expenditure on goods or services in one transaction above UGX. 5 million from a supplier who does not have a TIN is disallowed when computing corporate income tax.

Exemption from Income Tax

- A body established by law for the purpose of regulating the conduct of professionals.
- Income of a Savings and Credit Cooperative Society – to 30th June 2027.
- Income of a person derived from letting or leasing facilities whose investment capital is at least USD 50 million for a non-citizen and USD 10 million for a citizen in an industrial park or free zone for a period of 10 years from the date of commencement of the construction or in the case of an existing developer, from the date on which the existing developer makes and additional investment equivalent to USD 50 million for a non-citizen and USD 10 million for a citizen.
- Income of an operator in an industrial park or free zone or other business outside the industrial park for 10 years from the date of commencement of business whose investment capital is at least USD 10 million for a non-citizen or USD 300 thousand for a citizen or USD 150 thousand for a citizen whose investment is placed upcountry who uses at least seventy percent of locally sourced raw materials and employs seventy percent of its employees being citizens earning an aggregate wage of at least seventy percent of the wage bill and:
  - Processes agricultural goods;
  - Manufactures or assembles medical appliances, medical sundries or pharmaceuticals, building materials, automobile, household appliances;
  - Manufactures furniture, pulp, paper, printing and publishing of instructional materials;
  - Establishes or operates vocational or technical institutes;
  - Caries out business in logistics and warehousing, information technology or commercial farming;
  - Manufactures tyres, footwear, mattress or toothpaste
- Section 2 of the income tax act was amended to include the definition of a citizen as:

a) A natural person who is a citizen of a partner state of the East African Community i.e Uganda, Kenya, Rwanda, Burundi, Tanzania and South Sudan or;

A company or a body of persons incorporated under the laws of a Partner state of the East African Community, in which at least 51% of its shares are held by a person who is a citizen of a Partner State of the East African Community. Effective 1st July 2018, the interest expense deductible by a taxpayer who is a member of a group, other than a financial institution or a person carrying on insurance business shall be capped to 30% of the tax earnings before interest, tax, depreciation & amortisation. Any excess may be carried forward for not more than 3 years and shall be treated as having been incurred in the following year of income.

Blanket exemption from income tax for taxpayers engaged in agro processing as specified in paragraph z of section 21(1) of the income tax act was repealed with effect from 1st July 2021. Going forward, the exemption has been narrowed down to specific sections in the sector and will only be applicable of certain conditions such as investment threshold and utilization of locally sourced raw materials, employment of citizens and their earnings are met.

CAPITAL ALLOWANCES

KENYA

Effective 1st January 2022, the basis of investment will change from reducing balance to straight line wherever applicable.

Wear and Tear Allowances applicable to the year of income prior to April 2020 **(calculated on cost, net of investment deduction allowance)**	Rate & method
Tractors and other heavy self-propelled machines (lorries over 3 tonnes included by practice)	37.5% Reducing balance
Computer and peripheral hardware, calculators, copiers and duplicating machines	30% Reducing balance
Motor vehicles (if not commercial, limited to a cost of KShs. 2 million) and aircraft	25% Reducing balance
Ships, plant, machinery, furniture, fittings, petroleum pipeline and other equipment	12.5% Reducing balance
Telecommunications equipment used by a telecoms operator	20% Straight line
Computer software	20% Straight line
Indefeasible right to use fibre optic cable	5% Straight line
Concessionary arrangements (on purchase of machinery, construction of roads, bridges or similar infrastructure)	Equally over the concessionary period

Investment Allowances applicable to the year of income ended April 2020 onwards (calculated on cost)	Rate & method
Machinery used for manufacture	50% in the first year of use, and then 25% reducing balance
Hospital Equipment	50% in the first year of use, and then 25% reducing balance
Ships or aircrafts	50% in the first year of use, and then 25% reducing balance
Motor vehicles and heavy earth moving equipment	25% Reducing balance
Computer and peripheral computer hardware and software, calculators, copiers and duplicating machines	25% Reducing balance
Furniture and fittings	10% Reducing balance
Telecommunications equipment	10% Reducing balance
Filming equipment by a local film producer licenced by the Cabinet Secretary responsible for filming	25% Reducing balance
Machinery used to undertake operations under a prospecting right	50% in the first year of use, and then 25% reducing balance
Machinery used to undertake exploration operations under a mining right	50% in the first year of use, and then 25% reducing balance
Other machinery	10% Reducing balance
Purchase or an acquisition of an indefeasible right to use fibre optic cable by a telecommunication operator	10% Reducing balance
Section 15(2)(G) Claim	
Utensils and loose tools – what is just and reasonable to the Commissioner's satisfaction.	

Industrial Building Allowance applicable to the year of income prior to April 2020 (calculated on cost, net of investment deduction, on a straight-line basis)	
Industrial building	10%
Hotel	10%
Hostel and an educational building in use for training certified by the Commissioner	50%
Hostel and educational building used for training of film producers, actors or crew	100%
Rental residential building in a planned development area approved by the Minister of Housing: – w.e.f. 1st Jan 2008 – and with stipulated infrastructure provided by the developer (w.e.f. 1st Jan 2010)	 5% 25%
Commercial building with stipulated infrastructure provided by the developer (w.e.f. 1st Jan 2010). Commercial building includes offices, shops and showrooms (w.e.f. 1st Jan 2013)	25%

Investment Allowance applicable to the year of income ended April 2020 onwards (calculated on cost)	
Hotel (licenced by competent authority)	50% in the first year of use, and then 25% reducing balance
Building used for manufacture	50% in the first year of use, and then 25% reducing balance
Hospital (licenced by competent authority)	50% in the first year of use, and then 25% reducing balance
Petroleum or gas storage facilities	50% in the first year of use, and then 25% reducing balance
Educational buildings including student hostels (licenced by competent authority)	10% Reducing balance
Commercial building	10% Reducing balance
Farm Works Allowance applicable to the year of income prior to April 2020	
On structures excluding machinery necessary for proper operation of a farm (calculated on cost)	100% Straight line
Investment Allowance applicable to the year of income ended April 2020 onwards	
Farm works	50% in the first year of use, and then 25% reducing balance

Investment Deduction applicable to the year of income prior to April 2020	
On eligible cost of building and machinery used for manufacturing (including manufacturing under bond), on construction of transportation and storage facilities for petroleum products by the Kenya Pipeline Company Ltd, expenditure on buildings and machinery for use in a Special Economic Zone, workshop machinery used for factory maintenance, hotel buildings, filming equipment and electricity generation for national grid	100%
On construction of buildings or purchase and installation of machinery exceeding KShs. 200 million outside Nairobi, Mombasa or Kisumu. Capital expenditure on buildings and machinery for use in a Special Economic Zone outside Nairobi and Mombasa Counties	150%
In respect of new, used and re-furbished ships of 125 tonnes or more	100%

Investment allowance applicable from 1st January 2022	
On eligible cost of building and machinery used for manufacturing (including manufacturing under bond), on construction of transportation and storage facilities for petroleum products by the Kenya Pipeline Company Ltd, expenditure on buildings and machinery for use in a Special Economic Zone, workshop machinery used for factory maintenance, hotel buildings, filming equipment and electricity generation for national grid	100%
On cumulative investment value in the preceding 3 years outside Nairobi city county and Mombasa county is at least KShs 2 billion Provided that where the cumulative value of investment for the preceding 3 years of income was KShs 2 billion on or before 25th April 2020, and the applicable rate of investment deduction was 150%, that rate shall continue to apply for the investment made on or before the 25th April 2020	100%
On investment value in that year of income outside Nairobi city county and Mombasa county is at least KShs 250 million	100%
Investment incurred in a special economic zone	

TANZANIA

Wear and Tear Allowances	Rate & method
Computers and data handling equipment together with peripheral devices, automobiles, buses with a seating capacity of under 30 passengers, goods vehicles with a load capacity of less than 7 tonnes, construction & earth-moving equipment (Class 1)	37.5% Reducing balance
Buses with a seating capacity of more than 30 passengers or more passengers, heavy general purpose or specialized trucks, trailers and trailer-mounted containers, railroad cars, locomotives & equipment, vessels, barges, tugs, and similar water transportation equipment, aircrafts, other self-propelling vehicles, plant & machinery used in agriculture or manufacturing, specialized public utility plant & equipment and machinery or other irrigation installations and equipment (Class 2)	25% Reducing balance
Office furniture, fixtures and office equipment and any other asset not included in any other class of assets (Class 3)	12.5% Reducing balance
Buildings, structures and similar works of a permanent nature used in agriculture, livestock or fish farming (Class 5)	20% Straight line
Buildings, structures, and similar works of permanent nature other than those mentioned in Class 5 (Class 6)	5% Straight line
Intangible assets (Class 7)	Depreciated over the useful life of the asset
Plant and machinery including windmills, electric generators and distribution equipment used in agriculture and electronic fiscal device (EFD) purchased by a non-value added tax registered trader, equipment used for prospecting and exploration of min (Class 8)	100%

Note:

a) Plant and machinery used in the manufacturing process and fixed in the factory, used in fish farming or used for providing services to tourists and fixed in a hotel shall qualify for initial depreciation allowance of 50% on the cost of the asset, of which the first half (25%) shall be available in the year when an asset is employed in the business and the second half (25%) in the subsequent year of income.

b) Depreciation basis for a non-commercial vehicle shall not exceed TZS 30,000,000 for the purpose of computing the depreciation allowance i.e. the excess shall be permanently disallowed.

Wear and Tear Allowances (calculated on cost)	Rate & method
Computers and data handling equipment	40% Reducing balance
Plant and machinery used in farming, manufacturing and mining	30% Reducing balance
Automobiles; buses, minibuses, goods vehicles, construction and earth moving equipment, specialised trucks, tractors, trailers and trailer mounted containers, rail cars, locomotives and equipment; vessels, barges, tugs and similar water transportation equipment; aircraft; specialised public utility plant, equipment and machinery; office furniture, fixtures and equipment; and any depreciable asset not included in another class	20% Reducing balance method

Vehicle Depreciation Ceiling

UGX. 60 million for vehicles other than commercial vehicles

Industrial Buildings

Where a person has incurred capital expenditure in any year of income, on the construction of an industrial building and the building is used by the person during the year of income in the production of income included in gross income, the person is allowed a deduction for the depreciation of the building during the year of income as calculated as follows:

A X B X C/D

Where:

A is 5%

B is the capital expenditure incurred in the construction of the building

C is the number of days in the year of income during which the asset was used or was available for use in the production of income included in the gross income; and

D is he number of days in the year of income

Industrial building means any building which is wholly or partly used, or held ready for use, by a person in manufacturing, research and development into improved or new methods of manufacture, mining operations, an approved hotel business, an approved hospital or approved commercial building. An approved commercial building is an industrial building which is primarily used by the owner or let out for rent for the purposes of carrying on a business, trade or profession, an office, as warehouse or commercial storage facility or as a workshop. For the avoidance of doubt, an approved commercial building does not include a building let out or used for residential accommodation.

Note that effective 1st July 2021, the deduction for the depreciation of an asset (in the form of wear and tear and industrial building allowance) that qualifies for initial allowance is postponed to the next year of income. Concurrent deduction of initial allowances and depreciation in the first year of use of the qualifying asset is no longer the case.

Initial Allowance

A person who brings into use an eligible property for the first time outside a radius of 50 kms from the boundaries of Kampala is allowed an additional deduction for an amount equal to 50% of the cost base of the property at the time it was placed into service. "Item of eligible property" means plant and machinery wholly used in the production of income included in gross income but does not include goods and passenger transport vehicles; appliances of a kind ordinarily used for household purposes; or office or household furniture, fixtures and fittings.

Initial Allowance – Industrial Building

A person who brings into use a new industrial building for the first time is allowed a deduction of 20% of the cost base at the time it was placed in service. An extension qualifies as a separate industrial building.

A new industrial building or extension means a building on which construction commenced on or after 1st July 2000 and does not include an approved commercial building. Commercial building qualifies for building allowances but not initial allowances.

Start-up Costs

A person who has incurred expenditure during the start-up phase or in the initial public offering at the stock market shall be allowed a deduction of 25% of the amount of expenditure in the year of income in which the expenditure was incurred and in the following 3 years of income in which the business is carried on by the person (effective 1st July 2014, the start-up costs are limited to non-recurring preliminary costs associated with starting up a business).

Carry forward losses

Assessed loss shall be carried forward and allowed as a deduction in determining the tax payer's chargeable income in the following year of income.

TRANSFER PRICING

In all the three East African countries, related parties are required to develop an appropriate transfer pricing policy based on one of the following methods for transactions:

- Comparable uncontrolled price method
- Cost plus method
- Resale price method
- Profit split method
- Transactional net margin method
- Any other method prescribed by the Commissioner

KENYA

Transactions with non-resident entities, EPZs and SEZs. Documentation of a TP Policy is a mandatory requirement and failure to comply is an offence under Section 82 of the Tax Procedures Act (TPA) which attracts a penalty equal to the higher of:

(a) 10% of the amount of tax payable by the person under the tax law to which the document relates for the reporting period to which the failure relates; or

(b) the penalty shall be KShs. 100,000.

TANZANIA

Related parties are required to develop an appropriate transfer pricing policy based on one of the following methods for transactions:

- Comparable uncontrolled price method
- Cost plus method
- Resale price method
- Profit split method
- Transactional net margin method
- Any other method prescribed by the Commissioner

In Tanzania, a TP policy is required for transactions with resident and non-resident related parties. Documentation of a TP policy is a mandatory requirement, and failure to comply is an offence under Section 7 of the Transfer Pricing Regulations, 2018 which attracts a penalty of 3,500 currency points which is equivalent of TZS 52.5 million.

Transfer pricing policy to be attached with final income tax returns where total transactions with related parties exceed TZS 10 billion.

UGANDA

Related parties are required to develop an appropriate transfer pricing policy based on one of the following methods for transactions:

- Comparable uncontrolled price method
- Cost plus method
- Resale price method
- Profit split method
- Transactional net margin method
- Any other method prescribed by the Commissioner

The TP policy is required for transactions with both local and non-resident related party transactions exceeding UGX. 500 million. The TP policy should be in place prior to the due date of filing the income tax return for that year. Failure to provide the TP policy with 30 days after request by the Commissioner attracts a penalty of up to 25,000 currency points (UGX. 500,000) or an imprisonment of up to 6 months or both.

CAPITAL GAINS TAX

KENYA

- Individuals (including unincorporated institutions) – on transfer of land and shares excluding those listed on the NSE
- Company – on transfer of assets, excluding share listed on the NSE that are not subject to corporation tax. Effective April 2020, a sale of a building on which investment deduction has been claimed will be subject to corporation tax instead of capital gains tax.
- Rate – 5% of the gain
- On transfer of property – payable on or before the date the application for the transfer of property is made at the Lands Office
- Transfer of property between spouses, or to a company 100% owned by either or both of the spouses and immediate family members is exempt
- Transfer of property within a group as part of a re-organisation is exempt
- Certain other exemptions also applicable.

TANZANIA

Disposal of Investments

Tax rate	Tanzanian asset	Overseas asset
Individual – resident – non-resident	 10% 30%	 30% n/a
Company – resident – non-resident	 30% 30%	 30% n/a

Exemptions

- Business assets, depreciable assets and trading stock
- Private residence-gains of TZS 15 million or less
- Agricultural land-market value of less than TZS 10 million and used for at least two of the three prior years for agricultural purposes
- Shares or securities in Dar Es Salaam Stock Exchange (DSE) held by a resident person or non-residents (and associates) where shareholding is less than 25%
- Units in an approved Collective Investment Scheme

Single instalment tax

Sale of land and building – resident – non-resident	 10%* 20%* **Applied to gain, credit against final tax liability*
Non-resident transport operator/charterer without permanent establishment (excluding carriers of fish or horticulture products by a foreign aircraft)	5%

UGANDA

- No specific capital gains tax legislation
- Effective 1st July 2014, 30% chargeable on gains arising from the disposal of commercial building.
- With effect from 1st July 2021, there is indexation in the calculation of capital gains tax in order to account for inflation. When calculating capital gains tax, the taxpayer factors in inflation that influences the asset value. However, indexation does not apply to an asset that is sold within 12 months from the date of purchase.
- With effect from 1st July 2021, capital gains arising from the sale of investment interest of a registered venture capital fund will not be included as part of determining chargeable income if at least fifty percent of the proceeds on sale is reinvested within the year of income.

MOTOR VEHICLE ADVANCE TAX

KENYA

Applicable to all commercial vehicles and PSV's:

- **For vans, pickups, trucks, prime movers, trailers and lorries (except tractors and trailers used for agricultural purposes)**, the higher of KShs. 1,500 per tonne of load capacity p.a. or KShs. 2,400 p.a.
- **For saloons, station wagons, mini-buses, buses and coaches**, the higher of KShs. 60 per passenger capacity p.m. or KShs. 2,400 p.a.
- Payable on or before the 20th day of first month of the year of income or before registration.

TANZANIA

Not applicable

UGANDA

The rate of advance tax under Section 123A is:

(a) for goods vehicles; UGX. 50,000 per tonne per year; and
(b) for passenger service transport vehicle; UGX. 20,000 per seat per year.

PAYMENT OF TAXES

KENYA

Instalment Tax

Payable on or before the 20th day of the respective month as follows:

	Fourth Month	Sixth Month	Ninth Month	Twelfth Month
All other taxpayers	25%	25%	25%	25%
Agricultural enterprises	-	-	75%	25%

Basis for Instalment Tax: Lower of preceding year's tax multiplied by 110% and current year's estimate. When using the current year basis, the tax liability must be settled in 4 equal instalments. For individual taxpayers, instalment tax payable if preceding year's tax liability is KShs. 40,000 or more.

Minimum Tax applicable from 1 January 2021

All other taxpayers		
Payment	**Applicable Turnover**	**Date Payable**
1st Payment	1st, 2nd & 3rd months	By 20th of the 4th month
2nd Payment	4th & 5th months	By 20th of the 6th month
3rd Payment	6th, 7th & 8th months	By 20th of the 9th month
4th Payment	9th, 10th & 11th months	By 20th of the 12th month
Balance of Tax	12th month	By last day of the 4th month after the accounting period

Agricultural enterprises		
Payment	**Applicable Turnover**	**Date Payable**
1st Payment	1st to 8th months	By 20th of the 9th month
2nd Payment	9th, 10th & 11th months	By 20th of the 12th month
Balance of Tax	12th month	By last day of the 4th month after the accounting period

Basis for Minimum Tax: Higher of 1% of gross turnover or instalment tax payable for the quarter.

Final Tax

Due on or before end of the fourth month after the year-end.

TANZANIA

Instalment Tax

Payable before the end of each quarter as follows:				
	Third Month	Sixth Month	Ninth Month	Twelfth Month
All taxpayers*	25%	25%	25%	25%

*For taxpayers in agricultural business involving seasonal crops with no other business in Tanzania, the instalment tax shall be nil.

Basis for Instalment Tax: Based on self-estimate. However, the advance tax i.e. sum of estimated tax paid by way of instalment and tax paid at source must be equal to or more than 80% of the total tax payable at final assessment.

Final Tax

Payable by the end of the sixth month after the year-end.

UGANDA

Non-Individual

The 1st and 2nd Provisional income tax payment for non-individuals are due by the 6th and 12th months of the tax year respectively.

The amount of each instalment of provisional tax is calculated as follows:

(50% x A) – B

where:

A = estimated tax payable for the year of income

B = amount of tax withheld prior to the due date of payment of instalment tax in that year of income

Individual

Instalment tax for individuals is payable in four instalments on or before the last day of the 3rd, 6th, 9th and 12th months of the year of income.

The amount of each instalment of provisional tax for a year of income is calculated as follows:

(25% x A) –B

where:

A = estimated tax payable for the year of income

B = amount of tax withheld prior to the due date of payment of instalment tax in that year of income

SELF ASSESSMENT RETURN (SAR)

KENYA

Due for filing as follows:

- Corporations – within six months after the end of the accounting year-end.
- Individuals and partnerships – by 30th June of the following year.
- A married woman may opt to file a separate tax return and declare income from arms-length employment, professional services, rent, dividend and interest separately from the husband.

TANZANIA

Final return is due for filing within six months after the end of the accounting year-end. However, an extension of up to 30 additional days may be requested.

Note: Whilst the extension to file the final tax returns may be granted, the final tax due must be paid by the end of the sixth month after the year-end, failure to which interest and penalties could be imposed.

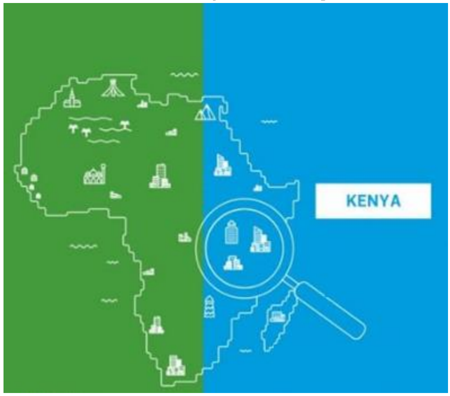
UGANDA

Self-assessment returns for corporations, individuals and partnerships should be filed by the last day of the sixth month after the end of the tax year.

COUNTRY BY COUNTRY REPORTING

Kenya

- A Kenyan resident company who is an ultimate parent company who owns or controls a multinational enterprise group is now required to submit to the Commissioner a return describing the group's financial activities in Kenya, where its gross turnover exceeds the prescribe threshold, and in all other jurisdictions where the group has a taxable presence.
- The return needs to be submitted by the Kenyan parent company not later than 12 months after the last day of the reporting financial year of the group.
- The information required in the group return in relation to each jurisdiction in which the group operates shall consist the group's aggregate information relating to:
    - revenue;
    - profit or loss before income tax;
    - income tax paid;
    - income tax accrued;
    - stated capital;
    - accumulated earnings;
    - number of employees; and
    - tangible assets other than cash or cash equivalents.



STANDARDS LEVY & CUSTOMS AND EXCISE

KENYA

STANDARDS LEVY

Payable monthly by manufacturers at 0.2% of ex-factory price subject to a minimum of KShs. 1,000 p.m. and a maximum of KShs. 400,000 p.a.

CUSTOMS DUTY

- Customs duties chargeable under the East African Community Customs Management Act for imports outside the EAC region:

Raw materials and certain machinery	0%
Semi-finished goods	10%
Finished goods	25%
Import Declaration Fees:	
-Finished goods	3.5%
-Raw materials & intermediary products (exempt for EAC countries)*	1.5%
Railway development levy:	
-Finished goods	2%
-Raw materials & intermediary products (exempt for EAC countries)	1.5%

- Member countries have powers to levy additional anti-dumping or countervailing duty rates in addition to the normal duty rates.
- Certain capital goods, subject to Treasury approval, are eligible for duty remission.
- Goods imported from COMESA have preferential rates.
- IDF fees for goods imported under the East African Community Duty Remission Scheme increased from KShs. 10,000 to 1.5% of the customs value.
- *IDF fees on raw materials and intermediate products imported by approved manufacturers has been removed. Only raw materials and intermediate products imported by manufacturers approved by CS Treasury on the recommendation of CS Industrialisation will qualify for IDF at 1.5%.
- Additional duty of 2.5% applicable to goods entered for home use from export processing zones enterprises.
- Processing fees of KShs. 10,000 applicable to all motor vehicles excluding motor cycles imported or purchased duty free.

EXCISE DUTY

Excise duty is charged on a variety of products:

Item	Duty Rate FY 2020/21
Fruit and vegetable juices	KShs. 11.59 per litre
Water (bottled and similarly packaged waters) and other non-alcoholic beverages	KShs. 5.74 per litre
Food supplements	10%
Beer, Cider, Perry, Mead, Opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages and alcoholic beverages of alcoholic strength not exceeding 6%	KShs. 116.08 per litre
Powdered beer	KShs. 116.08 per kg
Spirits of undenatured ethyl alcohols of alcoholic strength exceeding 6%	KShs. 265.50 per litre
Cigars, cheroots, cigarillos containing tobacco or tobacco substitutes	KShs. 13,247.63 per kg
Electronic cigarettes	KShs. 3,974.08 per unit
Cartridge for use in electronic cigarettes	KShs. 2,649.74 per unit
Cigarettes with filters	KShs. 3,312.96 per mille
Cigarettes without filters	KShs. 2,384.24 per mille
Other manufactured tobacco and tobacco substitutes	KShs. 9,273.55 per kg
Wine and fermented fruit beverages	KShs. 198.34 per litre
Cosmetics and beauty products including perfumes, make-ups, pedicure and manicure products, haircare and shaving preparations	10%
Motor vehicle (excluding locally assembled motor vehicles, school buses for use by public schools, motor vehicles under tariff no. 8703.24.90 and 8703.33.90 and imported motor vehicles exceeding 1500cc) of tariff heading 87.02, 87.03 and 87.04	20%
Imported motor vehicles of cylinder capacity exceeding 1500cc to 2500cc of tariff heading 87.02,87.03 and 87.04	25%
Motor vehicles of tariff no. 8703.24.90 and 8703.33.90 exceeding 2500cc	35%
Motorcycles	KShs. 11,608.23
Illuminating Kerosene	KShs. 11,370.99 per 1,000 litres
100% electric powered motor vehicles of tariff no. 8702.40.11, 8702.40.19, 8702.40.21, 8702.40.22,8702.40.29, 8702.40.91, 8702.40.99, 8703.80.00	10%
Imported sugar confectionery of tariff heading 17.04	KShs. 35 per kg
White chocolate, chocolate in blocs, slabs or bars of tariff Nos. 1806.31.00, 1806.32.00,1806.90.00	KShs. 209.88 per kg
Imported gas cylinders	35%
Imported glass bottles (excluding glass bottles for packaging of pharmaceutical products) Provided that it shall not apply to glass bottles imported from any of the countries within EAC	25%
Jewellery of tariff heading 7113 and imported jewellery of tariff heading 7117	10%
Products containing nicotine or nicotine substitutes intended for inhalation without combustion or oral application but excluding medicinal products approved by the Cabinet Secretary responsible for matters relating to health and other manufactured tobacco and manufactured tobacco substitutes that have been homogenized and reconstituted tobacco, tobacco extracts and essences	KShs 1,200 per kg
Articles of plastic of tariff heading 3923.30.00	10%
Imported pasta of tariff heading 3923.30.00 whether cooked or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	20%
Imported furniture of any kind used in offices, kitchen, bedroom and other furniture of tariff number 9403	25%
Imported eggs of tariff heading 04.07	25%
Imported onions of tariff heading 07.03	25%
Imported potatoes, potato crisps and potato chips of tariff heading 07.01	25%
3907.91.00 unsaturated polyester	10%
3907.50.00 Alkyd	10%
3905.91.00 Emulsion VAM	10%
3903.20.00 Emulsion-styrene Acrylic	10%
3905.19.00 Homopolymers	10%
3906.90.00 Emulsion B.A.M	10%
All telephone and internet data services	20%
Money transfer services and fees, charges or commissions charged by cellular service providers	12%
Money transfer services and fees, charges or commissions charged by financial institutions,	20%
Amount wagered or staked on betting and gaming	7.5%
Amount paid on prize competition	7.5%
Amount paid or charged to buy a lottery ticket	7.5%

- The specified rates shall be adjusted after every year to cater for inflation.
- Excise Stamps now required on bottled water, juices, soda, other non-alcoholic beverages and cosmetics.

TANZANIA

CUSTOMS DUTY

- Customs duties chargeable under the East African Community Customs Management Act for imports outside the EAC region:

Raw materials, pharmaceuticals, hand hoe and agricultural implements	0%
Semi-finished goods	10%
Finished consumer goods	25%

- Member countries have powers to levy additional anti-dumping or countervailing duty rates in addition to the normal duty rates.

** Railway Development Levy (RDL) is not applicable to goods in transit and imported goods that have relief or exemption under the East African Community Customs Management Act 2004 (EACCMA 2004).*

Tanzania is also a member of the Southern African Development Community (SADC). Where goods are subject to a lower rate of duty from another trade bloc, such as the SADC, the lower duty rate applies until the trading arrangements between the trading blocs are harmonised.

EXCISE DUTY

Item	Duty Rate FY 2021/22
Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	TZS 9 per litre / TZS 232 per litre
Imported powdered juice of heading 2106.90.00	TZS 232 per kg
Water including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow	TZS 58 per litre / TZS 64.05 per litre
Water, including mineral water and aerated water, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	TZS 61 per litre
Malt beer (locally manufactured)	TZS 620 per litre
Malt beer (imported)	TZS 765 per litre
Non-alcoholic beer	TZS 561 per litre / 589.05 per litre
Clear beer (with 100% local unmalted cereals)	TZS 450 per litre
Wine with domestic grapes content exceeding 75%	TZS 200 per litre
Wines produced from locally grown fruits such as banana, tomato, rosella, etc. other than grapes with domestic content exceeding 75%	TZS 61 per litre
Imported powdered beer of heading 2106.90.00	TZS 844 per kg
Wine with more than 25% imported grapes	TZS 2,466.45 per litre
Spirits obtained by distilling grape wine or grape marc from locally produced grapes	TZS 540 per litre
Other spirits, vodka, whiskies, gin, and rum	TZS 3,978 / TZS 4,386 per litre
Cigarettes without filter tip containing more than 75% domestic tobacco	TZS 12,447 per mil
Cigarettes with filter containing more than 75% domestic tobacco	TZS 29,425 per mil
Other cigarettes not mentioned above	TZS 55,896.75 per mil
Cut rag/filler	TZS 28,232.40 per kg
Cut rag/filler locally produced containing domestic tobacco exceeding 75%	TZS 8,000 per kg
Homogenised or Reconstituted tobacco	TZS 28,232.40 per kg
Other tobacco not mentioned above	TZS 28,232.40 per kg
Motor spirit (gasoline) premium	TZS 379 per litre
Motor spirit (gasoline) regular	TZS 379 per litre
Gas oil (diesel)	TZS 255 per litre
Jet fuel	TZS 0 per litre
Illuminated kerosene	TZS 465 per litre
Other medium oil and preparation	TZS 9.32 per litre
Industrial diesel oil	TZS 392 per litre
Heavy furnace oil	TZS 0 per litre
Lubrication oil	TZS 669 per m^3
Lubrication greases	TZS 0.79 per kg
Music and film products	TZS 50 per unit
Liquefied petroleum gas (LPG)	TZS 0.45 per $feet^3$
Artificial human hair (locally manufactured/imported)	10% / 25%

Item	Duty Rate FY 2021/22
Yarn of man-made staple fibres other than sewing thread (locally manufactured/imported)	10%
Twine, cordage, ropes and cables (locally manufactured/imported)	10%
Imported tubes, pipes and hoses, and fittings thereof (example, joints, elbows, flanges) of plastics	10%
Satellite and cable television broadcasting	5%
Electronic communication services	17%
Charges or fees by a telecommunication service provider for money transfer service	10%
Charges or fees by a financial institution for services provided by such institution	10%
Disposable plastic bags	50%
Motor vehicle with engine size less than 1,000cc	0%
Motor vehicle with engine size greater than 1,000cc but not exceeding 2,000cc	5%
Motor vehicle with engine size greater than 2,000cc	10%
Old passenger motor vehicles (more than 5 years)	10%
Old motor vehicles (8 years but not more than 10 years)	15%
Old motor vehicles (more than 10 years)	30%
Imported used spare parts (for vehicles, motorcycles, domestic and electrical appliances)	25%
Imported furniture (per unit)	20%
Aircraft (including helicopters, aeroplanes) but excluding commercial aircraft, yachts, and other vessels for pleasure or sport	20%
Charges or fees by the payment system provider licensed under the National Payment Systems Act for money transfer and payment services	10%
Imported used motor cycle (More than three years)	10%

NB:

- Excise duty on age charged to an old motor vehicle is charged separately in addition to normal excise duty.

Submission of Monthly Returns

Any manufacturer of excisable scheduled article or provider of excisable services shall submit a monthly return by the last working day of the month following the month to which the return relates.

UGANDA

CUSTOMS DUTY

- Customs duties chargeable under the East African Community
- Customs Management Act for imports outside the EAC region:

Raw materials and certain machinery	0%
Semi-finished goods	10%
Finished goods	25%

- Member countries have powers to levy additional anti-dumping or countervailing duty rates in addition to the normal duty rates.
- Goods imported from COMESA have preferential rates.

EXCISE DUTY

Definition of Citizen

The term 'Citizen' is defined as a technical term to mean;

- An individual who is a citizen of a Partner State of the EAC i.e. Uganda, Kenya, Rwanda, Burundi, Tanzania and South Sudan or;
- An entity incorporated under the laws of a Partner State of the East African Community, in which at least 51% of its shares are held by a person who is a citizen of a Partner State of the East African Community;

Registration of manufacturers, importers and providers of excisable supplies

All manufacturers, importers and providers of excisable goods and services except retailers are required to apply for registration with the URA. These taxpayers are also be required to register the premises from which the excisable goods or services are supplied. The application is subject to the Commissioner's approval based on certain criteria and a certificate of registration is issued thereon. This registration is valid for 12 months.

Interest on unpaid excise duty arising from the provision of excisable services

Interest of 2% per month compounded is now chargeable on any unpaid excise duty arising from the provision of excisable services. Previously, this was limited to unpaid excise duty arising from the manufacture or importation of excisable goods

Over the Top Tax (OTT)

- Over the top services are defined as the transmission or receipt of voice or messages over the internet protocol network and includes access to virtual private networks. This was scrapped and a rate of 12% on internet data except data for provision of medical services and education services is now in place effective 1st July 2021.
- The excise duty rate on provision of value-added services in the telecom sector is 12%.
- A 0.5% levy charge on the value of mobile money transactions on withdrawal of cash.
- Incoming international calls, except calls from the Republic of Kenya, the Republic of Rwanda and the Republic of South Sudan, attract excise duty of USD 0.09 per minute.

Tax stamp

- A person dealing in goods, whether locally manufactured or imported shall affix a tax stamp on any goods locally manufactured or imported as may be prescribed by the Minister.

Penal tax relating to tax stamps

- A taxpayer who fails to affix a tax stamp on goods prescribed is liable to pay a penal tax equivalent to double the tax due on goods or UGX. 50 million, whichever is higher.
- A person who prints over or defaces a tax stamp affixed on prescribed goods prescribed is liable to pay a penal tax equivalent to double the tax due on the goods or UGX. 20 million, whichever is higher.
- A person found in possession of prescribed goods on which a tax stamp is not affixed, is liable to pay a penal tax equivalent to double the tax due on the goods or UGX. 50 million, whichever is higher.
- A person who attempts to acquire or who acquires or sells a tax stamp without the authority of the Commissioner commits an offence and is liable on conviction, to a penalty equivalent to double the tax due on the goods or UGX. 10 million whichever is higher.

Excise duty is charged on a variety of products:

Item	Duty Rate FY 2021/22
Hinge lid	
(i) locally manufactured	UGX. 80,000 per 1,000 sticks
(ii) imported	UGX. 100,000 per 1,000 sticks
Beer	
Malt beer	60% or UGX. 1,860 per litre, whichever is higher
Beer whose local raw material content, excluding water, is at least 75% by weight of its constituent	30% or UGX. 650 per litre, whichever is higher
Beer produced from barley grown and malted in Uganda	30% or UGX. 950 per litre whichever is higher
Opaque beer	20% or UGX. 230 per litre, whichever is higher
Any other alcoholic beverage locally produced	20% or UGX. 230 per litre, whichever is higher
Any other non-alcoholic beverage locally produced other than malt beer made out of fermented sugary tea solution with a combination of yeast and bacteria	12% or UGX. 250 per litre whichever is higher
Non-alcoholic	
Non-alcoholic beverages not including fruit or vegetable juices	12% or UGX. 200 per litre, whichever is higher
Fruit juice and vegetable juice, except juice made from at least 30% of pulp from fruit and vegetables grown in Uganda	12% or UGX. 200 per litre, whichever is higher
Powder for reconstitution to make juice or dilute-to-taste drinks excluding pulp	15% of the value
Mineral water, bottled water and other water purposely for drinking	10%
Furniture	
Specialised hospital furniture	Nil
Furniture manufactured in Uganda using local materials but excluding furniture which is assembled in Uganda	Nil
Other furniture	20%
Cement	UGX. 500 per 50kgs
Fuel	
Motor spirit (gasoline)	UGX. 1,450 per litre
Gas oil (automotive, light, amber for high speed engine)	UGX. 1130 per litre
Other gas oils	UGX. 630 per litre
Gas oil for thermal power generation to national grid	Nil
Illuminating kerosene	UGX. 200 per litre
Jet A1 and aviation fuel	UGX. 630 per litre

Item	Duty Rate FY 2021/22
Jet A1 and aviation fuel imported by registered airlines, companies with designated storage facilities or with contracts to supply airlines	Nil
Plastics	
Plastic product and plastic granules	2.5% or USD 70 per ton, whichever
Telecommunication services	
Value added services	12% of the fee charged

WITHHOLDING TAX RATES

KENYA

Withholding Tax Rates	Resident	Non-Resident
Telecommunication services	-	5%*
Artists and entertainers (excluding payment to approved foreign actors and crew)	-	20%*
Royalties (15)	5%	20%*
Dividends (1)/(2)/(18)/(20)	5%*	15%*
Dividends paid to companies having 12.5% or more voting power	Exempt	10%*
Renting property other than immovable (3)	-	15%*
Rent - land and buildings (13)	10%	30%*
Interest (including 2-year Gov't bearer bonds) (4)/ (16)/(17)	15%	15%*
Interest from other bearer bonds (5)	25%	25%*
Interest on bearer bonds with maturity of 10 years and above	10%	15%*
Housing bond interest (4)/(5)	10%	15%*
Deemed interest on interest free loans in respect of thin capitalization	-	15%*
Pension and taxable withdrawals from pension / provident funds (6)	10-25%*	5%*
Insurance commissions (7)	10%	Not Specified
Contractual fees (8)/(9)/(17)	3%	20%*
Management, professional or training fees (8)/(9)/(10)/(11)/(14)/(17)	5%	20%*
Surplus pension fund withdrawals	25%	25%*
Shipping business or aircraft	-	2.5%*
Interest income from listed infrastructure bonds	-	-
Insurance and reinsurance premium except insurance paid for aircraft insurance	-	5%*
Gross winnings from betting, lotteries and gaming	20%	20%
Sales promotion, marketing, advertising services and transportation of goods (excluding air and shipping transport services) (19)	-	20%*
Disbursement of deemed income to beneficiaries	25%	-

* Final tax

(1) East African Community partner state citizens at resident rate of 5%.
(2) Dividends received by a specified financial institution operating in Kenya chargeable to corporation tax.
(3) Renting of aircraft, aircraft engines, locomotives and rolling stock exempt.
(4) Final tax for individuals. Not final tax for resident companies, trusts, clubs etc.
(5) Limited to income of KShs. 300,000 p.a.
(6) Rates based on graduated PAYE tax bands of KShs. 400,000 for withdrawals after a 15-year period or 50 years of age. For early withdrawals, higher rates apply and withholding tax is not final tax.
(7) 5% if paid to a resident broker.
(8) 15% if paid to East African Community countries.
(9) For all payments in excess of KShs. 24,000 p.m.
(10) Exempt on agency fees paid on export of flowers and fruits and vegetables and on audit fees for analysis of maximum residue limits paid to non-resident laboratories or auditors. Also exempt on courses provided by colleges, universities and institutions that promote adult education.
(11) Extractive industries - the rate is 5.625% for sub-contractors. In the case of petroleum companies, for management, professional and training fees the rate is 12.5%.
(12) In case of mining and petroleum companies, the net gain arising for a farm-out is subject to tax at a rate based on percentage farmed-out.
(13) Deducted by tenants and agents appointed by the Commissioner.
(14) Payments for management, professional and training paid by SEZ Developer or Operator to a non-resident – 5%
(15) Royalty paid by SEZ, Developer or Operator to a non-resident is subject to withholding tax at a rate of 5%.

(16) Interest paid by SEZ, Developer or Operator to a non- resident is subject to withholding tax at a rate of 5%.
(17) Payments made by a branch in Kenya to its Head Office is subject to withholding tax provided the Head Office is domiciled in a country with a Double Tax Agreement with Kenya.
(18) Dividends received by Special Economic Zone enterprises, developers and operators exempted from withholding tax.
(19) Rate not applicable to East African Community citizens.
(20) Rate for non-residents prior to April 2020 is 10%

Payment Date: 20th following the month after it becomes payable.

Double tax treaties: Lower rates may apply where tax treaties are in force. Currently with Canada, Denmark, France, Germany, India, Iran, Norway, South Korea, South Africa, Sweden, Qatar, United Arab Emirates, United Kingdom and Zambia. For persons to be entitled to DTA benefits, at least 50% of the ownership has to be enjoyed by the residents of the contracting state. DTA with India amended with effect from 1st January 2018.
The withholding tax rates for countries with which Kenya has Double Tax Taxation Agreements (DTA's) are:

Payment in respect of DTA rates:	Canada	Denmark	France	Germany	India (re-negotiated)	Norway
Management or professional fees	15%	20%	**	15%	10%	20%
Royalties	15%	20%	10%	15%	10%	20%
Rent from immovable property	30%	30%	30%	30%	30%	30%
Rent from movable property	15%	15%	15%	15%	15%	15%
Dividends	15%/25% b	20%/30% a	10%	15%	10%	15%/25% a
Interest (including from Government bonds)	15%	20%	12%	15%	10%	20%
Pension and annuities	15%	5%*	5%*	5%*	5%*	5%*
Entertainment and sporting events	20%***	20%***	20%***	20%***	20%***	20%***

Payment in respect of DTA rates:	South Africa	South Korea	Sweden	Qatar	UAE and Iran	UK	Zambia
Management or professional fees	**	**	20%	**	**	12.5%	20%
Royalties	10%	10%	20%	10%	10%	15%	***
Rent from immovable property	30%	30%	30%	30%	30%	30%	30%
Rent from movable property	15%	15%	15%	15%	15%	15%	15%
Dividends	10%	8%/10% a	15%/25% a	5%/10% b	5%	15%	****
Interest (including from Government bonds)	10%	12%	15%	10%	10%	15%	****
Pension and annuities	5%*	5%*	5%*	5%*	5%*	5%	5%*
Entertainment and sporting events	20%***	20%***	20%***	20%***	20%***	20%***	20%*

<u>NOTES</u>
The above rates are the maximum rates of taxation applicable if the income derived from Kenya by a non-resident.
*– Withholding tax applicable on pension and annuities paid to non-residents.
** – Professional fees are exempt from taxation in Kenya unless the non-resident has a fixed base regularly available on Kenya or the stay in Kenya exceeds 183 days in any year.
*** – Where activities are exercised in Kenya, provided that their visit to Kenya is not wholly or substantially supported from public funds of their State or local authority, withholding tax rate is applicable on such activities paid to non-residents.
**** – Exempt from taxation in Kenya provided the income is subject to tax in the non-resident's State.

a – where company owns 25% or more voting rights/ in any other case.
b – where company owns 10% or more voting rights/in any other case.

Any exemption from tax or a reduced tax rate in Kenya as a result of the application of the arrangement in a DTA shall not be applicable to person who, for the purposes of the arrangement, is a resident of the other contracting state if 50% or more of the underlying ownership of that person is held by a person or persons who are not residents of that other contracting state for the purposes of the agreement.

Thin capitalisation: Thin capitalisation arises where a company incorporated in Kenya is controlled by a non-resident person alone or together with 4 or fewer other persons, and the highest amount of all interest bearing loans (defined to include all liabilities on which the company is paying interest, financial charge, discount or premium) to that company at any time during the year are more than three times the sum of the revenue reserves (including accumulated losses) and the issued and paid up capital of that company.

Where a company is thinly capitalised, the Income Tax Act provides for the disallowance, for tax purposes, of part of the interest charged in proportion to the amount of debt that exceeds the prescribed ratio of debt to capital. In addition, any foreign exchange loss on such loans is also deferred for tax purposes.

Effective 1st January 2022, the thin capitalisation provisions have been amended to restrict the total interest claimable in a year of income to 30% of earnings before interest, taxes, depreciation and amortization ("EBITDA"); provided in the calculation of EBITDA, any income that is exempt from tax is to be excluded. This is applicable both to locally and foreign controlled companies.
The interest restriction will apply to:

- interest on all loans;
- payments that are economically equivalent to interest; and
- expenses incurred in connection with raising of finance.

The restriction of the payment of deemed interest on interest free loans by entities controlled by a non-resident alone or together with not more than four other persons (excluding a licensed bank or a financial institution) still applies. The above interest restriction provisions will not apply to banks or financial institutions and micro and small enterprises registered under the Micro and Small Enterprises Act, 2012.

Control in relation to a person shall now include:

a) A person holding at least 20% voting rights in a company, directly or indirectly;
b) A loan advanced by one person to another, constituting at least 70% of the book value of the total assets of the entity, excluding a loan from a financial institution not associated with the person advancing the loan;
c) A guarantee by a person for any form of indebtedness constituting at least 70% of the total indebtedness of the entity, excluding a guarantee from a financial institution not associated with that guarantor;
d) The power to appoint more than half of the board of directors of the entity, or at least one director or executive member of the governing board of that entity;
e) A person who has exclusive rights over the know-how (includes patent, copyright, trademark, license, franchise, and any other business or commercial right) on which the entity is wholly dependent for the manufacture or processing of goods or articles or business carried on by the other person;
f) The person or another person designated by him supplies at least 90% of the purchases of the entity; or in the opinion of the Commissioner, influences the price or other conditions relating to the supply of the purchases of the entity;
g) The person or another person designated by him purchases 90% of the sales of the entity; or in the opinion of the Commissioner, influences the price or any other conditions of sales of the entity; or
h) Any other relationship, dealing or practice that the Commissioner may deem to constitute control.

The new definition of control effective 1st July 2021, will be a consideration in determining the residency status of a corporate body and evaluation of whether a Kenyan entity is an ultimate parent company. In addition, it will be a consideration for compliance with transfer pricing provisions.

Withholding tax is payable on the deemed interest, and neither the deemed interest nor the withholding tax paid thereon are deductible for tax purposes. A bank or a financial institution licensed under the Banking Act is exempt from this provision.

REFUND OF OVERPAID TAX

- Where a taxpayer has overpaid tax, the taxpayer may apply to the Commissioner for a refund of the overpaid tax. If the Commissioner is satisfied with the refund, the overpayment shall be applied to payment of any other tax and the balance shall be refunded back to the taxpayer.
- The Commissioner has introduced a new provision on approved refunds pending payment. The provision states that when the Commissioner has approved a refund claim and the same is to be utilized against any outstanding tax liability, the penalties and interest for the outstanding liability will cease to accrue on the date the Commissioner gives notification that the refund claim has been ascertained.
- Any tax liability that remains unpaid or outstanding after the Commissioner has applied the refund amount towards payment of any outstanding tax shall continue accruing interest and penalties in accordance to the provision of the TPA.
- Any other tax overpayment approved by the Commissioner may be utilized against the taxpayer's future tax liabilities.

TANZANIA

Withholding Tax Rates	Resident	Non-Resident
Insurance premium	N/A	5%
Service fees	5%	15%
Management and technical services fees (mining, oil and gas)	5%	15%
Natural resource payment	15%	15%
Royalty	15%	15%
Payments for goods sold to a resident corporation whose budget is wholly or substantially financed by the Government of Tanzania	2% of gross payment	N/A
Interest	10%	10%
Rent: – land and buildings – aircraft lease – other assets	 10% 10% N/A	 20% 15% 15%
Dividend: – to company controlling 25% or more – from DSE listed company – otherwise	 5% 5% 10%	 N/A 5% 10%
Directors' fees (not in full-time service)	15%	15%
Commission on money and transfer through mobile phones	10%	N/A
Payment for agricultural, livestock and fishery products (except agricultural marketing, cooperative societies and cooperative unions) to a resident supplier	2%	N/A

Payment Date: 7th of the following month after it becomes payable (refer to the definition of the term "payment" in the Income Tax Act) and the deduction is processed through the withholding tax portal on the TRA revenue gateway.

Payment has been defined under the Income Tax Act to include assets or money transfer, transfer or decrease of liability, provision of services, the use or available for use of money or an asset and the creation of an asset in another person.

Exemption

- Relief may apply for Government projects **(FA 2019).**
- Interest from Treasury Bonds of not less than 3 years issued and listed on the Dar Es Salaam Stock Exchange from 1 July 2021. **(FA 2021)**.

Double Taxation Agreements (DTAs): Lower rates may apply where tax treaties are in force. Currently with Canada, Denmark, Finland, India, Italy, Norway, South Africa, Sweden and Zambia.

Mineral Royalties (based on gross values)	Rate
Diamonds, gemstones, metallic materials	6%
Uranium	5%
General rate	3%
Gems	1%

UGANDA

Withholding Tax Rates	Resident	Non-Resident
Dividends*	15%	15%
Interest payments	15%	15%
Professional fees	6%	15%
Interest payments on government securities	20%	20%
Payment of reinsurance premiums	–	15%
Payment of royalty, rent, natural resource payment, management charge to a non-resident person	–	15%
Non-resident – entertainer, sport person, theatrical, musical or other non-resident	–	15%
Non-resident – ship operator, charterer, air transport operator	–	2%
Purchase of an asset from a non-resident	–	10%
Purchase of a business or a business asset from a resident	6%	10%

Withholding Tax Rates	Resident	Non-Resident
Winnings from sports and pool betting	15%	15%
Non-resident transmitting messages by cable, radio, optical fibre, or satellite communication or providing internet connectivity services	-	5%
Purchase of land other than land which is a business asset by a resident person from a resident person	0.5%	-
Commission paid to insurance and advertising agents	10%	15%
Non- resident services contract- taxpayer is required to notify the Commissioner in writing of entering an agreement with a non-resident service provider of the nature of the agreement, likely duration of agreement, name and postal address of the non-resident and total amount estimated to be payable under the agreement to the non-resident person	-	Commissioner may require the taxpayer to withhold tax from any payment to non-resident service provider at a rate he may specify

*The WHT rate applicable for dividend payments from companies listed on the Uganda stock exchange to individuals under Section 118 is 10%.

Payment Date: 15th of the following month after it becomes payable.

Double Taxation Agreements (DTAs): Lower rates may apply where DTAs are in force. Currently, Uganda has DTAs with Denmark, India, Norway, Mauritius, Netherlands, South Africa, United Kingdom, Italy & Zambia. EAC and Egypt treaties are awaiting ratification by parliament.

SET-OFF OF TAX

KENYA

- Any tax or duty payable to the Kenya Revenue Authority (except VAT and duty on imports) may be offset on request against any refund of tax or duty confirmed by the Authority.
- Tax paid in another country on employment income by a Kenyan citizen can be offset against tax payable on that income in Kenya to the maximum of tax payable in Kenya on the said income.

TANZANIA

For overpaid tax, the taxpayer is required to apply for a refund in writing within 3 years from the time the tax was overpaid. Any tax or duty payable to the Tanzania Revenue Authority may be offset against the refund application at the discretion of the Commissioner.

UGANDA

Credit is allowed for any foreign income tax paid by a taxpayer in respect of foreign sourced income included in the gross income of the taxpayer. The amount of foreign tax credit shall not exceed the Ugandan income tax payable on the taxpayer's foreign source income for that year.

STAMP DUTY

KENYA

Creation or increase of share capital	1%
Transfer of stock or marketable security (except quoted securities, which are exempt)	1%
Registration of debentures, mortgages and charges	0.1%
Transfer of immovable property: Within a municipality Outside a municipality	 4% 2%
Lease: Between 1 and 3 years Over 3 years	 1% of annual rent 2% of annual rent

Exemptions

- New or expanded listing on stock exchange.
- Transfer of immovable property between husband and wife or transfer of a family property to a limited liability company wholly owned by the family.
- Land acquired for construction or expansion of educational institutions.
- Purchase of a house by a first time house owner under affordable housing scheme.
- Instruments creating asset-backed securities through a scheme approved by the Capital Markets Authority.
- Transfers between holding and subsidiary companies with shareholding exceeding 90%.
- Sukuk arrangement – transfers of title from the original owner to the entity representing the interest of sukuk holders then back to the original owner as a requirement of the agreement.
- Instruments executed for purposes of collection and recovery of tax.
- An instrument relating to the business activities of special economic zone enterprises, developers and operators licensed under the Special Economic Zones Act 2015.

TANZANIA

Conveyance/transfer	1%
Lease agreements	1%
Legal and commercial instruments are charged at specific rates as specified in the Act	

Stamp duty on conveyance of agricultural land and acknowledgement of debt is restricted to TZS 500.

Note: – Due date is within 30 days from the date an instrument is executed.

UGANDA

Capital duty on nominal share capital or increase of it of any company incorporated in Uganda with limited liability – of the total value	**0.5%**
Professional licence or certificate	UGX. 100,000
Promissory note	UGX. 15,000
Lease – of the total value	1%
Transfer – of the total value	1.5%
Transfer – of shares in an incorporated company listed on the stock exchange, arising from the trading of those shares on the stock exchange	0.5%
Exchange of property – of the total value	2%
Execution of bank guarantees, insurance performance bonds, indemnity bonds and all similar debt instruments	UGX. 100,000

Exemptions

Instruments executed by or on behalf of Government or Company, for the purposes of implementing investment projects in industrial parks and free zones, whose investors have an investment capital of at least USD 50 million are exempted from stamp duty.

Instruments executed in the implementation of investment projects in industrial parks or free zones, whose operators have a minimum investment capital of at least USD 10 million (for foreigners) and USD 2 million (for Citizens are exempted from stamp duty. The investors should have a capacity to use 50% of raw materials sourced locally and employ a minimum of 100 citizens.

A manufacturer whose investment capital is USD 50 million or more and who has capacity to use at least seventy percent of the locally produced raw materials, and employs at least seventy percent citizens with an aggregate wage of at least seventy percent of the total wage bill and meets the conditions prescribed in the stamp duty act is exempted from stamp duty on the execution of the following documents;

i. Debenture; whether a mortgage debenture or not; being of marketable security – of total value;
ii. Further charge; any instrument imposing a further charge on a mortgaged property – of total value;
iii. Lease of land – of total value;
iv. Increase of share capital;
v. Transfer of land;
vi. An agreement to provide services on conducting a feasibility study or developing a design for construction

VALUE ADDED TAX

KENYA

Rates

Standard rate (including on sale and rental of non-residential premises) Tax year 2019 up to 31st March 2020 1st April 2020 to 31st December 2020 1st January 2021 and subsequently onwards	 16% 14% 16%
Supply of specified taxable goods and services; export of goods and taxable services including provision of transit services; supply of goods and taxable services to EPZ enterprises, and shipstores and taxable services to international sea and air carriers	0%
Catering levy for hotels and restaurants	2%
VAT as a fraction of inclusive price (standard rate) -16% 14%	4/29 7/16
Petroleum products listed in Section B of Part 1 of the First Schedule (taxable value now includes excise duty, fees and other charges)	8%

Registration threshold – KShs. 5 million turnover p.a. excluding taxable supply of capital assets and taxable supply resulting from sale of whole or part of the business.

Due date – 20th of the following month.

VAT on imported services– payable, at the standard rate on taxable services, by the importer where the supply is made by a non-registered person to any person, the supply would have been taxable if it had been made in Kenya and the tax paid on such service would not be available for claim as input VAT credit.

Time of supply – the earliest of the date on which the goods are delivered or services performed; the issuance of a certificate by an architect; the issuance of an invoice or the receipt of payment.

Value of supply including supply of imported services – shall be a total of the amount in money paid or payable, or open market value at the time of the supply of an amount paid or payable for the supply and any taxes, duties, levies, fees and charges paid or payable on, or by reason of the supply. This now includes mobile cellular services.

Withholding VAT – 2% of the taxable value to be withheld at the time of paying for supplies by Government ministries and departments, County Governments and appointed withholding VAT agents and remitted on or before the twentieth day of the following month.

Input VAT – recovery of VAT restricted on acquisition and repairs of passenger cars or mini buses unless used in supplying taxable services; and entertainment, restaurant and accommodation services, unless they are provided in the ordinary course of business or while the recipient is away from home for the purposes of business. Input VAT deduction will not be allowable where the person does not hold the relevant documentation or the registered supplier has not declared the sales invoice in a return.

VAT refunds – Where input VAT exceeds output VAT, the excess is refundable if such excess arises from making zero-rated supplies or where tax has been paid in error (application to be made within 12 months from the date the tax becomes due and payable).

Bad debts – within a period of 3 to 4 years from the date of supply, subject to approval by the Commissioner.

- A person who is required to register in Kenya but does not have a fixed place of business in Kenya shall appoint a tax representative in Kenya.
- Disposal of items of property, plant and equipment by an exempt person is not subject to VAT.

TANZANIA

Rates

	Tanzania Mainland	Zanzibar
Supply of goods and services	**18%**	**15%**
Import of goods and services	18%	15%
Export of goods and qualifying services	0%	0%
A supply of ancillary transport services on international transport	0%	

Registration threshold – *TZS* 100 million turnover p.a. for Tanzania Mainland* and TZS 50 million p.a. for Zanzibar.

****Mandatory Registration***

- An individual/entity who is permitted, licenced or registered to provide professional services must register for VAT regardless of the taxable turnover.
- A government entity or institution which carries out economic activity.

Due date – 20th of the following month for the payment and filing return*

*Where the 20th day falls on Saturday, Sunday or a public holiday, the value added tax return shall be lodged on the first working day following the Sunday or public holiday.

Note:

(i) Every VAT registered person is required to acquire and use the Electronic Fiscal Device (EFD).
(ii) Input VAT on bank charges can only be claimed if the bank statement is issued within 10 days from the end of the month and includes the company's TIN and VRN.

VAT on the importation of goods – payable at the time customs duty payable.

Reverse VAT on imported services – only applies if the registered person makes taxable supplies of less than 90% of total supplies.

Refund claims

Standard – Six months after the due date of the tax return on which the refund became due or the submission of the last VAT return for that six-month period, whichever is the later.

Regular payment – businesses in a constant refund position may apply for authorisation to lodge claims on a monthly basis.

Exemptions — *supplies* exempt from VAT are stipulated under Part I of the Schedule to the VAT Act.

UGANDA

Rates

Standard rate (including on sale and rental of non-residential premises)	18%

Registration threshold — UGX. 37.5 million per three consecutive months or 150 million turnover p.a.

Due date – 15th of the following month.

Time of supply – the earliest of the date on which the goods or services are –

- first applied to own use;
- supplied by way of gift, on the date on which ownership changed or completion of service;
- delivered or made available in the case of goods or are performed in the case of services; or
- a tax invoice is issued.

Input VAT — A claim of a VAT credit shall not be allowed in the case of;

- a supply or import of a passenger automobile, and repair and maintenance of that automobile *(including spare parts)* unless one is in the business of buying and selling automobiles and / automobile spare parts; or
- a supply of entertainment unless one is in the business of providing entertainment or, if the supply is in respect of meals or refreshments to one's employees in the premises operated by them or on their behalf solely for the benefit of their employees.

Credit for input VAT – Effective 1st July 2021, a taxable person under this section shall apply for input tax credit within six months from the date of the invoice.

VAT on imported services – the tax payable on a supply of imported services *(other than a service that would ordinary be exempted from VAT in Uganda)* is to be paid by the person receiving the supply. It is payable, at the standard rate of 18% on taxable services by the importer. Tax paid on such service is not available for claim as input VAT credit. Effective, 1st July 2021, import of a service is an exempt import if the service would be exempt had it been supplied in Uganda or would be used in the provision of an exempt supply.

VAT refunds – where input VAT exceeds output VAT by five million shillings, the taxpayer can claim a refund for the excess tax paid. (application to be made within three year from the tax period in which tax was overpaid).

Effective 1st July 2021, there is a tax refund of 5% of the VAT amount to consumers who purchase goods or services from a taxable person and is issued with an electronic receipt or invoice worth UGX. 5 million within a consecutive period of 30 days.

Capping of interest on overpayment and late refunds – the amount of interest due and payable by the URA under VAT to a taxpayer as a result of overpayments, late refunds, and or the deliberate forceful recovery of tax believed to be outstanding by the URA is capped to the amount of the principal tax.

Place of supply for electronic services – when determining whether a supply of electronic services has occurred in Uganda under Section 16, the term "electronic services" means the following when provided or delivered remotely through;

(a) websites, web-hosting or remote maintenance of programs and equipment;
(b) software and the updating of software;
(c) images, text and information;

(d) access to databases;
(e) self-education packages;
(f) music, films and games including games of chance; or
(g) political, cultural, artistic, sporting, scientific and other broadcasts and events including television.

The second schedule of the VAT Act was amended to include the following as exempt supplies:

- Supply of liquefied gas and denatured fuel ethanol from cassava.
- Supply of services to a manufacturer other than a manufacturer who engages in supply of locally produced materials for construction of a factory or warehouse and the supply of locally produced raw materials and inputs or machinery and equipment to an operator within and industrial park, free zone or an operator within a factory or other business outside the industrial park or free zone, provided the manufacturer meets the conditions stipulated in the VAT act.

Furthermore, the supply of production inputs into limestone mining and processing into clinker in Uganda and the supply of clinker for further value addition in Uganda has no longer an exempt supply. With effect from 1st July 2021, this is now a standard rated supply.

TAX PENALTIES AND INTEREST

KENYA

Offence General Penalties	Penalty/Fine
Failure to apply for registration or deregistration (excluding VAT)	KShs. 100,000 for each month or part thereof (max. KShs. 1 million)
Failure to retain or maintain documents required	Higher of KShs. 100,000 or 10% of tax payable relating to documents
Failure to submit a tax return by the due date	▪ Employment income – higher of KShs. 10,000 or 25% of the tax due ▪ Individual – higher of 5% of the tax payable or KShs. 2,000 ▪ Company – higher of 5% of the tax payable or KShs. 20,000 ▪ KShs. 1,000 for submission under Turnover Tax
Failure to submit a document other than a tax return	KShs. 1,000 for each day or part thereof (max KShs. 50,000)
Knowingly making a false or misleading statement or omitting from a statement any matter that leads to a tax shortfall	▪ 75% of the tax shortfall when statement or omission made deliberately ▪ Increased by 10% on second application and 25% on third or subsequent applications ▪ Reduced by 10% on voluntary disclosure
Tax avoidance or fraudulent claim for a refund	Double the amount of tax avoided/claimed
Failure to submit a tax return electronically or pay tax due electronically and where the Commissioner is not satisfied with the reasons for non-failure.	KShs. 100,000
Failure to pay the tax by the due date	5% of the unpaid tax
Failure to submit a tax return by an EPZ	KShs. 2,000 per day for as long as the failure continues
Specific Income Tax Penalties	
Penalty on unpaid tax	5% of unpaid tax Unpaid PAYE- 25%
Underestimation of instalment tax	5% of unpaid tax
Specific VAT Penalties	
▪ Failure to apply for registration or deregistration ▪ Failure to display the tax registration certificate at all premises ▪ Failure to notify the Commissioner of any change in name, address, place of business and nature of business	Fine not exceeding KShs. 200,000, or imprisonment not exceeding 2 years, or both
Issue of a tax invoice for a non-vatable supply or by a non-registered person	KShs. 1 million, or imprisonment not exceeding 3 years, or both
Failure to maintain proper records, using an ETR or provide access to an authorized officer	KShs. 1 million, or imprisonment not exceeding 3 years, or both
Failure to submit a return on time	5% of tax due (min. KShs. 10,000)

Failure to withhold the whole amount of VAT which should be withheld	10% of the tax due
Failure to remit withheld VAT by twentieth day of the following month	10% of the tax due
VAT on excise duty	5% of the tax payable or KShs. 10,000

Late payment interest calculated on simple interest basis at 1% per month or part thereof; and restricted to a maximum of the principal tax due. There are no provisions for mitigation of interest.

TANZANIA

Offence	Penalty/Fine
Underestimating tax payable	Interest is applicable when a taxpayer's estimated instalment tax paid is less than 80% of the actual income tax payable for the year of income. The rate of interest is the current statutory rate, compounded monthly on the difference between the instalment tax paid and tax that ought to be paid.
Failure to pay tax	Interest for each month or part of the month for which any of the tax is outstanding calculated at the statutory rate compounded monthly, and applied to the amount outstanding at the start of the period.
Failure to maintain proper books of accounts or documents	▪ In case of an individual – 1 currency point ▪ In case of a corporate body – 10 currency points The penalty charged is for each month or part of the month during which the failure continues.
Failure to file tax returns	The penalty is assessed separately for failure to file SETP (Statement of Estimated Tax) and for the final tax return. ▪ In case of an individual – 5 currency points and in case of a corporate body –15 currency points. ▪ Or 2.5% of tax assessable which is calculated by the amount shown on the tax return less the amount of tax paid at the start of the period (instalments paid). Whichever is higher will be applicable for each month of delay.
Making false or misleading statements	▪ A fine of not less than 10 currency points and not more than 200 currency points and/or imprisonment of not less than 1 month and not more than 2 years. ▪ A penalty between 50% and 75% of the tax shortfall which can be increased or decreased by 10%.
Penalty for aiding and abetting	▪ 100% of the tax shortfall. ▪ Inaccurate statement – resulting into underpayment of tax – a fine of not less than 100 currency points and not more than 200 currency points, imprisonment of not less than 1 year and not more than 2 years, or both. ▪ Inducing an authorised person to commit an offence – a fine of not less than 200 currency points or imprisonment of not less than 1 year or not more than 5 years, or both. ▪ In any other case a fine of not less than 50 currency points and not more than 100 currency points or imprisonment of not less than 6 months or not more than 1 year, or both.
Failure to comply with tax laws	▪ Where failure results or may have resulted in an underpayment of tax in an amount in excess of TZS 750,000 (50 currency points) – a fine of not less than TZS 300,000 (20 currency points) and not more than TZS 750,000 (50 currency points) or imprisonment for a term of not more than 6 months, and/or both. ▪ In any other case – a fine of not less than 10 currency points or not more than 20 currency points.
Failure to pay tax on time	▪ Where failure is to pay tax in excess of TZS 750,000 (50 currency points) – a fine of not less than 375,000 (25 currency points) and not more than TZS 1,500,000 (100 currency points) or, imprisonment for not less than 3 months and not more than 1 year, or both. ▪ In any other case a fine of not less than TZS 150,000 (10 currency points) or not more than TZS 375,000 (25 currency points) or imprisonment of not less than 1 month and not more than 3 months, or both.
Failure to use electronic fiscal device, issue receipts or tampering the device or receipts	Fine of not less than 200 currency points and not more than 300 currency points or imprisonment not exceeding 3 years or, both. A person involved in above offence upon conviction shall be liable to a fine of twice the amount of tax evaded or imprisonment for a term not exceeding 3 years.

Offence	Penalty/Fine
Failure to demand or report a denial of issuance of a fiscal receipt	Liable to a fine of not less than 2 currency points or more than 100 currency points.
General penalty for offences under the Act which do not have specific penalties mentioned	A fine of not less than 200 currency points and not more than 300 currency points or imprisonment not exceeding 3 years or to both.
Transfer pricing	Transfer pricing policy to be attached with income tax returns where total transactions with related parties exceed TZS 10 billion. Transfer pricing adjustment not in compliance with arm's length principle – penalty equivalent to 100% of the tax shortfall. In addition, failure to provide transfer pricing documentation within 30 days after request from the Commissioner results in penalty of not less than TZS 52.5 million.
Disclosure of information	Failure to disclose names of contractors and subcontractors in extractive and construction industry results in penalty of higher of 25% of the amount payable under the project or a fine of up to TZS 60 million.

Note: 1 Currency point is equivalent to TZS 15,000

UGANDA

Offence	Penalty/Fine
Penal tax for understating provisional tax estimates	20% of (D-C) where; (D) is Tax on 90% of the final chargeable income *(final taxable profit)* (C) is Tax on the estimated chargeable income *(provisional taxable profit)*
Interest on unpaid tax	2% per month
Making false or misleading statements	A fine not exceeding UGX. 4 million or imprisonment not exceeding 10 years or both on conviction if a tax payer knowingly or recklessly makes false or misleading statements or omitting from a statement to a tax officer, a matter or thing.
Failure to apply for registration	Double the amount of tax payable during the period commencing on the last day of the application period until the person files an application for registration with the Commissioner
Failure to provide information	UGX. 20 million
Failure to maintain proper records	Double the amount of tax payable for the period to which the failure relates
Default in furnishing a tax return	A fine not exceeding UGX. 2 million or imprisonment not exceeding 6 years or both on conviction for knowingly and/or recklessly failing to maintain proper records.
A person who, upon request by the Commissioner, fails to provide records in respect of transfer pricing within 30 days after the request	Liable to a penal tax equivalent to UGX. 50 million
Using a false TIN	A fine not exceeding UGX. 3 million or imprisonment not exceeding 6 years or both or conviction.
Specific VAT Penalties	
Interest on unpaid tax	2% per month compounded
Penalty for default in furnishing a VAT return	UGX. 200,000

Interest paid

- If the interest that is due and payable as at 30 June 2018 exceeds the aggregate of the principle tax and penal tax, the excess interest shall be waived.
- Where a person has committed and offence under a tax law, other than under section 66 of the tax procedures code act (offences in relation to tax officers) and that person voluntarily discloses the commission of the offence to the Commissioner, at any time prior to the commencement of court proceedings, the Commissioner may enter into an agreement with the offender to compound the offence if the offender agrees to pay the outstanding unpaid tax and that person shall not be required to pay any interest or fine due.

OTHER

UGANDA

LEVY ON UNPROCESSED MINERALS

With effect from 1st July, 2021, there is a levy charged on unprocessed minerals, at the rate of ten per cent of the value of the unprocessed minerals which is exported out of Uganda.

The levy referred to in subsection (1) shall be paid by the exporter to the Uganda Revenue Authority at the time when the unprocessed minerals is exported out of Uganda.

TAX AGENT

A person who is not registered as a tax agent who acts as a tax agent commits an offence and is liable on conviction to fine not exceeding twenty-four currency points or to imprisonment not exceeding one year or both.

TANZANIA

Fuel levy

Charged per litre of petrol or diesel TZS 413.

Petroleum Levy

Chargeable based on per litre of Kerosene, Gas oil and Motor spirit TZS 50.

Tourism Development Levy (Bed levy)

Chargeable based on a bed night charge – USD 1.5 per night.

Railway Development Levy

Charged based on customs value on goods entered for home consumption in Mainland Tanzania 1.5% of CIF.

Advertising fees for commercial billboards

Commercial advertisement fees shall be collected by TRA for billboards, posters or hoarding based on the size of the advertisement.
Exemption: Poster that gives direction to areas that provide social services such as schools, dispensary and hospital.

Property Taxes

Property tax is based on the value of premises and the rates vary depending on the value and location of the property. For unvalued properties, TZS 12,000 is payable for a normal building and TZS 60,000 per storey in a building.

Service Levy

0.3% service levy based on turnover generated in the relevant district levied by local government in the respective district*.
*0.2% for banks and other financial institutions.

Cess Levy

Capped at 3% of the producer price for agricultural produce and livestock. There is an exemption from cess levy on the transportation of crops of less than one tonne from one local government authority to another.

Filing Deadlines

Corporate tax returns SETP	End of 1st quarter (Newly formed entities relieved of the instalment tax payment for the first 6 months (FA 2019))
Final tax return	6 months after accounting year-end
Withholding tax monthly return	7 days following the month of deduction
PAYE monthly return	7 days following the month of deduction
SDL monthly return	7 days following the month of deduction
WCF monthly return	Last working day of the following month
WCF annual return	31 March
NSSF/PSSSF	Last working day of the following month
City Service levy	Last working day of the quarter
Transfer pricing	Attach with final income tax returns if transactions with related parties exceed TZS 10 billion or submit within 30 days from the date requested by the Commissioner if transactions with related parties are below TZS 10 billion.

NAIROBI

1st Floor, Pacis Centre,
Slip Road, off Waiyaki Way, Westlands
P.O. Box 349, 00606
Nairobi, Kenya

Tel: +254 20 3614000/4451747/8/9
Mobile: +254 706 347950/772 786111
Email: info@ke.rsm-ea.com
Website: www.rsm.global/kenya
Contact: Ashif Kassam (Executive Chairman)

MOMBASA

3rd Floor, Bayview Place,
Moi Avenue
P.O. Box 87227, 80100
Mombasa, Kenya

Tel: +254 41 2311778/2312640/2224116
Mobile: +254 707 613329
Email: infomsa@ke.rsm-ea.com
Website: www.rsm.global/kenya
Contact: Nihla Mazrui (Partner)

DAR ES SALAAM

1st Floor, Plot No. 1040,
Haile Selassie Road, Masaki
P.O. Box 79586
Dar es Salaam, Tanzania

Tel: +255 22 2137314/15
Email: info@tz.rsm-ea.com
Website: www.rsm.global/tanzania
Contact: Lina Ratansi (Group Chief Executive)

KAMPALA

6th Floor, DTB Centre,
Plot 17/19, Kampala Road
P.O. Box 31704,
Kampala, Uganda

Tel: +256 414 342780
Email: info@ug.rsm-ea.com
Website: www.rsm.global/uganda
Contact: John Walabyeki (Managing Partner)

Follow us for news and more updates on:

/company/RSMEasternAfrica | @RSMEasternAfrica | /RSMEasternAfrica | /RSMEasternAfrica