



KENYA REVENUE  
AUTHORITY

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## Public Notice

### Fringe Benefit Tax, Deemed Interest Rate and Low Interest Benefit

#### FRINGE BENEFIT TAX

For the purposes of Section 12B of the Income Tax Act, the **Market Interest Rate is 13%**. This rate shall be applicable for the months of **January, February and March 2025**.

#### DEEMED INTEREST RATE

For purposes of Section 16(2)(ja) of the Income Tax Act, the **prescribed rate of interest is 13%**. This rate is applicable for the months of **January, February and March 2025**.

Withholding tax rate of 15% on the deemed interest shall be deducted and paid to the Commissioner within 5 working days.

#### LOW INTEREST BENEFIT

For purposes of section 5(2A) of the Income Tax Act, the **prescribed rate of interest is 14%**. This rate is applicable for the months of **January, February, March, April, May and June 2025**.

### Commissioner for Domestic Taxes

*Take advantage of the Tax Amnesty Programme Today and Enjoy 100% forgiveness on accrued interests & penalties.*

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