



KENYA REVENUE  
AUTHORITY

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## Public Notice

### Implementation of the Income Tax (Charitable Organisations and Donations Exemption) Rules, 2024

The Kenya Revenue Authority (KRA) notifies taxpayers of the operation of Legal Notice No. 105 of 2024, the **Income Tax (Charitable Organisations and Donations Exemption) Rules, 2024**, which came into force on 18<sup>th</sup> June 2024.

These Rules guide on the requirements for Income Tax exemption under Paragraph 10 of the First Schedule to the Income Tax Act as well as the conditions for deductibility of expenditure on donations under Section 15(2)(w) of the Income Tax Act.

With regard to the application of the Rules to Income Tax exemptions under Paragraph 10 of the First Schedule to the Income Tax Act:

1. Applications for Income Tax exemption received after the effective date of the Rules should comply with the requirements prescribed in the Rules.
2. Organisations that had been granted exemptions prior to the coming into force of the Rules should comply with the requirements prescribed in the Rules by **18<sup>th</sup> June, 2025** in line with the transition period of one year provided for in Rule 27. Failure to demonstrate compliance with the Rules by the prescribed date may result in revocation of the exemption in line with Rule 20.

Going forward, any previous publications and communication on Income Tax exemption under Paragraph 10 of the First Schedule to the Income Tax Act and on deductibility of expenditure relating to donations that are inconsistent with the Rules are invalid to the extent of the inconsistency.

The Rules are available on the KRA website and can be accessed via <https://kra.go.ke/images/publications/L.-N.-105-The-Income-Tax-Act-Charitable-ORG-and-Donations-Exemption-Rules-2024.pdf>

For any clarification or further guidance, taxpayers are advised to visit the nearest Tax Service Office (TSO) or reach us through Tel: 254(020) 4 999 999, +254 (0711) 099999/ Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke)

### Commissioner for Domestic Taxes

Thank you for paying your taxes!

[www.kra.go.ke](http://www.kra.go.ke)

**Disclaimer:** KRA notifies taxpayers that it will not accept responsibility for payments not received, credited and validated in the relevant KRA accounts. **Corruption Reporting:** +254 (0726) 984 668, Email: [corruptionreporting@kra.go.ke](mailto:corruptionreporting@kra.go.ke). **Short Messaging Services (SMS):** Dial ('5728) or Text to 22572. **Contact Centre:** +254 (020) 4 999 999, +254 (0711) 099 999, Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke). **Complaints & Information Centre Hotlines:** +254 709 017 700 / 800 Email: [cic@kra.go.ke](mailto:cic@kra.go.ke)



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