



KENYA REVENUE  
AUTHORITY

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## Public Notice

### Fringe Benefit Tax and Deemed Interest Rate

#### FRINGE BENEFIT TAX

For the purposes of Section 12B of the Income Tax Act, the **Market Interest Rate is 9%**. This rate shall be applicable for the three months of **April, May and June 2025**.

#### DEEMED INTEREST RATE

For purposes of section 16(2)(ja) of the Income Tax Act , the **prescribed rate of interest is 9%**. This rate is applicable for the months of **April, May and June 2025**.

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

**Commissioner General**

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