



KENYA REVENUE
AUTHORITY

Tulipe Ushuru, Tujitegemeel

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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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. **Short Messaging Services (SMS):** Dial (*572#) or Text to 22572. Contact Centre: +254 (020) 4 999 999, +254 (0711) 099 999, Email: callcentre@kra.go.ke. **Complaints & Information Centre Hotlines:** +254 709 017 700 / 800 Email: cic@kra.go.ke



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