KPMG

Tax alert

Kenya Minimum Top-Up Tax: KRA extends notification deadline to 30 November 2026



Update on the initial notification requirement under the Income Tax (Minimum Top-Up Tax) Regulations, 2026

Following the introduction of Minimum Top-Up Tax (MTT) under the Income Tax Act, Kenya published the Income Tax (Minimum Top-Up Tax) Regulations, 2026, setting out the framework for its application and administration, including notification, filing and payment obligations.

Our earlier Tax Alert highlighted the requirement for persons who were covered persons when the Regulations commenced to submit an initial notification to the Kenya Revenue Authority (KRA) within 60 days of publication of the Regulations. Based on the publication date, the initial deadline was **17 November 2026.**

KRA has now issued a public notice dated 9 November 2026 revising the initial MTT notification deadline from **17 November 2026 to 30 November 2026.**

What this means for affected taxpayers

In-scope multinational groups should review the public notice and align their notification preparations with the revised deadline and any related requirements. Affected groups should:

01 Confirm the Kenyan entities that fall within the scope of the MTT;

02 Identify the entity responsible for submitting the notification;

03 Collate the group name, country of the Ultimate Parent Entity, and a list of Kenyan constituent entities with their PIN numbers; and

04 Ensure that the notification is submitted by the revised deadline set out in the public notice.

KPMG commentary

The public notice updates the initial notification timeline and provides clarification on the related requirements. Groups should finalise the required information in line with the notice while establishing the governance, data and reporting processes needed to meet their broader MTT obligations.

KPMG can support groups in assessing whether the notification requirement applies, identifying the relevant Kenyan covered persons, preparing the required information and submitting the notification within the applicable deadline.



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