



Kenya 2026/27 Budget Brief

Theme: "Sustaining the Bottom-Up Economic Transformation Agenda for Resilient and Inclusive Growth amid Global Uncertainty."

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1 Economic highlights

Global highlights

- The global real Gross Domestic Product (GDP) grew at a rate of 3.4% in 2025 matching the growth recorded in 2024. However, the growth experienced in the last two years is under threat from the escalation of conflict in the Middle East which has led to closure of the Strait of Hormuz, a key passage of global oil supplies.
- OECD economies grew by 1.7% in 2025 maintaining a growth trajectory similar to the growth recorded in 2024, primarily driven by investment in technology and digital infrastructure.
- Emerging Markets and Developing Economies (EMDEs) grew by 4.4% in 2025 compared to 4.3% in 2024. The growth in EMDEs was supported by strong domestic demand coupled with easing financial conditions following monetary policy adjustments in advanced economies.
- The volume of global trade also experienced a significant rebound, growing by 4.1% in 2025 compared to 3.6% in 2024. This was largely due to front-loading by businesses anticipating higher tariffs, improved financial conditions and resilient consumer demand.
- Global unemployment remained steady and unchanged at 4.9% in 2025 attributed to demographic shifts in high and upper-middle-income economies, where aging populations and slower labour force growth helped to stabilize the unemployment rate.
- Globally, inflation eased to 4.1% in 2025, an improvement from 5.8% in 2024. This is expected to ease to 3.8% in 2026 supported by softer labour market conditions and lower energy prices. This may however be slowed by exerted upward pressure on energy and food prices from the US-Israel-Iran conflict.
- For the year 2026, it is forecasted that the global economy will continue to stabilize and is projected to slow down to 3.1% and 3.2% in 2027 from an average of 3.4% in 2024 and 2025. The growth will be driven by private consumption and investments. However, while stable the growth is expected to be uneven across regions and countries.



Global GDP growth is projected to slow down to 3.1% in 2026 and 3.2% in 2027.

Source: The Kenya National Bureau of Statistics, Economic Survey 2026

Economic highlights

Africa highlights

- African economies experienced a 4.4% growth in 2025 up from 4.1% in 2024 supported by favorable commodity prices and improved agricultural production.
- On the backdrop of the global unprecedented circumstances, it is anticipated that sub-Saharan Africa growth will strengthen from 4.4% in 2025 to 4.6% in 2026 and 2027 supported by macroeconomic stabilization, improving domestic demand, easing inflationary pressures, and continued reform efforts in several key economies.
- Compared to other regions across the continent, the East Africa region is projected to witness stronger economic growth. Growth in the region is projected to accelerate to 6.0% driven by public investments, strengthening agricultural production and increased domestic energy infrastructure.
- The general African economic sentiment is positive but remains vulnerable to external shocks arising from the US-Israel-Iran conflict, particularly through higher fuel import costs, increased food prices and exchange rate pressures.



Africa remains vulnerable to external shocks arising from the US-Israel-Iran conflict, particularly through higher fuel import costs, increased food prices and exchange rate pressures.

Source: The Kenya National Bureau of Statistics, Economic Survey 2026

Economic highlights

Kenya Highlights

- In 2025, Kenya's real Gross Domestic Product (GDP) grew by **4.6%** compared to **4.7 %** in 2024. This growth was largely driven by improved performance in key sectors such as:
 - Agriculture, Forestry & Fishing – 3.1%;
 - Construction activities- 6.8%;
 - Mining & Quarrying- 14.9%;
 - Accommodation & Food Service- 15.6%
 - Public Administration- 8.3%;
 - Financial & Insurance- 6.5%; and
 - Wholesale and Retail Trade – 3.6%.
- The nominal GDP rose from **KES 16.22 trillion** in 2024 to **KES 17.57 trillion** in 2025, with several sectors such as agriculture and transportation posting strong growth.
- During the review period, broad money supply (M3) increased by 11.3 per cent reaching **KES 6.731.2 billion** by December 2025.
- Overall inflation eased from 4.51% in 2024 to 4.01% in 2025. This decline was driven by the easing of food and energy prices, pass-through effects from exchange rate appreciation, and the impact of monetary policy actions. However, as of May 2026, the inflation rate had risen to 6.7% due to higher energy prices arising from the elevated global oil prices resulting from the ongoing conflict in the Middle East.
- Despite the increase in inflation rate in 2026, it is expected to remain within the target range of 5 ± 2.5 percent in the near-term assuming de-escalation of the conflict in the Middle East, appropriate monetary policy actions and Government interventions, stability in food prices due to favourable weather conditions and stability in the exchange rate.
- The 91-day Treasury Bill rate declined to 8.3 per cent in May 2026 from 10.3 per cent in December 2024. Additionally, the average interest rate charged by commercial banks on loans and advances decreased to 14.5 percent in May 2026, compared to 16.9 per cent in May 2025. Meanwhile private sector credit saw a modest increase by 9.3 per cent in the year to May 2026 from 2.0 per cent in the year to May 2025.
- On the capital markets front, activity increased at the Nairobi Securities Exchange (NSE): the NSE 20-Share Index climbed by 59.9 per cent to 3,491 points in May 2026 from 2,183 points in May 2025.
- Furthermore, the current account deficit is projected at 3.0 per cent of GDP in 2026 compared to 2.1 per cent of GDP in 2025 mainly due to the higher international oil prices, lower receipts from services, slower growth in remittance inflows, and reduced exports.
- Kenya's economy is forecasted to demonstrate resilience and stability in 2026, influenced primarily by a dynamic services sector. The agriculture sector's growth is likely to be supported by the distribution of subsidized fertilizers and seeds.



Source: The Kenya National Bureau of Statistics, Economic Survey 2026

2 Budget overview

- On 11 June 2026, the Cabinet Secretary (CS) for the National Treasury & Economic Planning, presented the 2026/2027 budget under the theme: **“Sustaining The Bottom-up Economic Transformation Agenda For Resilient And Inclusive Growth Amid Global Uncertainty”**
- In the budget statement, the Government seeks to undertake various strategic interventions to support and accelerate economic transformation for improved livelihoods. These include:
 - Strengthening fiscal and monetary policy coordination to safeguard economic stability and reinforce investor confidence;
 - Enhancing fiscal sustainability by expanding domestic revenue mobilization and improving efficiency of public expenditure;
 - Modernization of strategic infrastructure in transport and logistics, energy, and water sectors to improve productivity, connect markets, lower the cost of doing business and enhance competitiveness;
 - Supporting industrial development, trade, tourism, blue economy, MSMEs and innovation to accelerate job creation; broaden economic opportunities; and transform Kenya’s economy to a net exporter of goods and services;
 - Strengthening environmental conservation and climate change mitigation and adaptation measures to promote sustainable development and resilience;
 - Supporting human capital development through continued investment in quality education, universal health care, and well targeted social protection interventions;
 - Advancing youth empowerment through targeted investments in skills development, entrepreneurship, digital opportunities and access to affordable financing; and
 - Strengthening governance reforms to enhance public service delivery.

In his budget statement, the CS indicated that the government’s expenditure for FY2026/27 is projected at **KES 4,820 trillion**. Out of this, recurrent expenditures will amount to **KES 3,568 trillion**, while development expenditure, which includes the Contingency Fund, and Equalization Fund, is **KES 750 billion**. Total allocation to County Governments is projected at **KES 502 billion**, of which equitable share is **KES 428 billion** with the additional **KES 74 billion** from the National Government’s share of revenue and loans.

The projected total revenue collection, including appropriation-in-aid for the FY2026/27 budget, is **KES 3,630.5 billion**. Of this, ordinary revenue is projected at **KES 2,985.7 billion**, Ministerial Appropriation-in-Aid at **KES 644.8 billion**, and grants at **KES 43.6 billion**.

Given the projected revenue and grants against the projected expenditure, the fiscal deficit including grants is projected at **KES 1,146.2 billion**. The fiscal deficit for FY2026/27 will be financed by net external borrowing of **KES 116.2 billion** and net domestic borrowing of **KES 1,030.1 billion**.

According to the fiscal plan, the government aims to reduce the fiscal deficit from 5.5 per cent of GDP in FY 2026/27 to 3.3 per cent of GDP in FY 2028/29, as part of its ongoing fiscal consolidation efforts.

The fiscal policy for FY 2026/27 and the medium term supports the Bottom-Up Economic Transformation Agenda and MTP IV through a growth-supportive fiscal consolidation strategy aimed at slowing the pace of public debt accumulation, strengthen debt sustainability, and supporting the implementation of a proactive liability-management framework, while safeguarding the quality of public services.

Domestic revenue mobilization

Government will intensify reforms to strengthen revenue mobilization, modernize tax administration, and improve taxpayer experience through the following measures:

- Rolling out integrated digital tax and revenue monitoring systems including Domestic Tax Administration, e-invoicing, Virtual Electronic Tax Registers, enhanced POS integration, and an e-Customs app to boost efficiency, compliance, and real-time transaction visibility; The rollout has resulted in the increase of the active taxpayer base from 6.5 million in 2025 to 6.6 million in 2026. At the same time, 655,000 taxpayers have been onboarded to the Electronic Tax Invoice Management systems(E-Tims), a move viewed as a means of expanding the taxbase and improve domestic revenue mobilization.
- Implementing device identification and registration, and strengthening exchange of information frameworks to combat tax evasion, illicit trade, and cross-border revenue leakages;
- Simplifying taxpayer processes by introducing pre-populated returns, streamlined digital payment solutions, and expanded digital service platforms to reduce the cost and burden of compliance;
- Expanding taxpayer outreach and support through initiatives such as Ushuru GPT, omni-channel customer engagement systems, Huduma Popote, and Ushuru Mashinani to enhance accessibility and responsiveness;
- Strengthening enforcement , compliance and revenue assurance using advanced data analytics, artificial intelligence, and integrated investigation and case management systems; and
- Investing in core ICT infrastructure, integrated enterprise platforms, and robust cybersecurity to ensure the integrity, resilience and efficiency of revenue administration.

Budget overview

Expenditure reforms

On the expenditure front, the Government is looking at the following interventions:

- Having implemented the Treasury Single Account (TSA) to improve cash management by consolidating government bank accounts, starting with national government entities in FY 2024/25, counties in FY 2025/26, and remaining entities in FY 2026/27. The TSA has resulted in Government reducing its overdraft financing from the Central Bank of Kenya (CBK) by 61 per cent.
- With the transition to accrual accounting on course over a three-year period to improve financial reporting and cash management, the current phase incorporates inventories and prepayments with the final phase being consolidation of all remaining assets and liabilities. The transition is to enhance accountability in line with International Public Sector Accounting Standards (IPSAS) 33.
- Entrenching Zero-Based Budgeting together with the digitization and automation of payroll administration and strengthened human resource management systems to enhance accountability in the private sector.
- Strengthening Public Investment Management by enforcing regulations that require completion of ongoing projects before new ones begin, integrating environmental risk assessments, and mandating use of the PIMIS system across all entities to enhance transparency, efficiency, and accountability in project execution.
- The government has assets valued at **KES 4.9 trillion**. To optimize this portfolio, the government is looking to reform the national asset and liability management by rolling out automated Asset and Inventory Management Modules through IFMIS, developing an Asset Valuation and Tagging Framework, and introducing a standardized Leasing Framework to enhance transparency, utilization, and accountability of public assets.
- Advancing pension reforms by fully separating the governance of the Public Service Superannuation Scheme from the non-contributory scheme, digitizing and re-engineering pension administration, and conducting an actuarial valuation to ensure long-term sustainability and timely benefit payments.
- Introduction of extensive public procurement reforms aimed at modernizing the legal framework, strengthening regulatory oversight, enhancing transparency and accountability, promoting local content and preference schemes (particularly for youth, women and persons with disabilities), and providing a robust legal basis for e-procurement and framework contracting.
- Intensifying efforts to resolve pending bills as a means of strengthening fiscal discipline, supporting private sector liquidity and restoring confidence in public financial management, with the Pending Bills Verification Committee having concluded its works and analyzed a total of 91,911 pending claims valued at **KES 637.6 billion**. Out of this amount, the government has approved **KES 235.6 billion** for payment through scheduled payments and securitization of certain pending bills valued at **KES 80.3 billion** related to the road sector.

Budget overview

Public debt management

To diversify the debt portfolio, the government is considering innovative financing instruments such as debt- for-food swaps and debt- for-development swaps. While also evaluating the potential issuance of Samurai Bonds in the Japanese market and Panda Bonds in the Chinese domestic market.

Public procurement reforms

The Government rolled out the end-to-end e-government procurement (e-GP) system in July 2025. The system has now been rolled out to all procuring entities and with effect from 1 July 2026 no procurement will happen outside the system.

National infrastructure fund and sovereign wealth fund

In order to reduce reliance on taxation and debt, the government created the National Infrastructure Fund to mobilize private capital to execute infrastructure projects .The Government has channeled the proceeds from the IPO of the Kenya Pipeline Company of **KES 106.3 billion** and its partial divesture of its stake from Safaricom of **KES 204 billion** to form seed capital of the Fund. The fund will provide capital for various infrastructure projects by attracting capital from diverse sources to finance large scale, long -term projects such as the Rironi –Mau Summit Expressway.

Similarly the Sovereign Wealth fund Bill has been proposed to ensure the natural resources wealth is invested for current and future generations.

Government owned enterprises

With the coming into force of the Government-Owned Enterprises Act 2025, State Corporations have been mandated to operate as commercial entities (for profit) to reduce dependence on the exchequer while being equally productive and giving value to the public.

Financial sector reforms

The Government has implemented key financial sector reforms to enhance stability, inclusion, and resilience. It has implemented the revised risk based credit pricing model anchored on the Kenya Shilling overnight interbank average to enhance transparency and fairness in loan pricing.

To strengthen the sector's resilience, the government has proposed to extend the timelines for commercial banks to raise their minimum core capital to KES 10.0 Billion by 31st December 2032. With this change, commercial banks will not be required to meet the annual core capital milestones as enacted in the Business Laws (Amendment) Act, 2024. As such, it is expected that this change will result in reduced pressures on commercial banks to raise core capital, and reduce disruption to their operations.

To make it easier to send and receive money across East Africa, partner states are working to connect their financial systems as per the East African Community Payment systems Master Plan, 2025. These efforts aim to reduce transaction costs and improve efficiency.

In response to Kenya's grey listing by the Financial Action Task Force, the Government has addressed key regulatory gaps and adopted the Virtual Assets Service Providers legal framework and increased prosecution of money laundering and terrorism financing offences.

Capital market reforms

With the exceptional performance of the National Securities Exchange in 2025 the government is seeking to leverage this performance by actualizing the formal trading of carbon credits. The government is preparing carbon credit regulations that will allow the private sector and the government to benefit through trading of carbon credits generated in Kenya and the region.

Building resilience against climate change

The Government has proposed to establish the Kenya Green Investment facility to scale green financing through the issuance of sustainability linked bonds with targets in forestry. With Kenya hosting the African Green Investment Forum in October 2026 and hosting the Green Climate Fund regional office reinforcing the government commitment to being a leader in climate response.

3 Allocation

▪ Other key allocations to thematic areas include:

- In terms of allocation, the budget exemplified the government’s aim to increase its investment in 5 strategic sectors as follows:
 - Agricultural transformation for inclusive green growth;
 - Micro, Small and Medium Enterprises (MSMEs);
 - Housing and settlement;
 - Universal Healthcare Coverage; and
 - Digital superhighway and creative industry.
- A total of **KES 395.15 billion** has been allocated to the 5 strategic sectors in the FY 2026/27 as follows:

Sector	Allocation
Universal healthcare coverage	KES 177.2 billion
Housing and settlement	KES 143.7 billion
Agricultural transformation and inclusive growth	KES 64 billion
Digital superhighway and creative economy	KES 8.6 billion
Transforming MSME economy	KES 1.65 billion

Education – **KES 784.5 billion**

National security - **KES 567.3 billion**

Infrastructure development - **KES 220.4 billion**

Environmental Protection, Water and Natural Resources - **KES 124.8 billion**

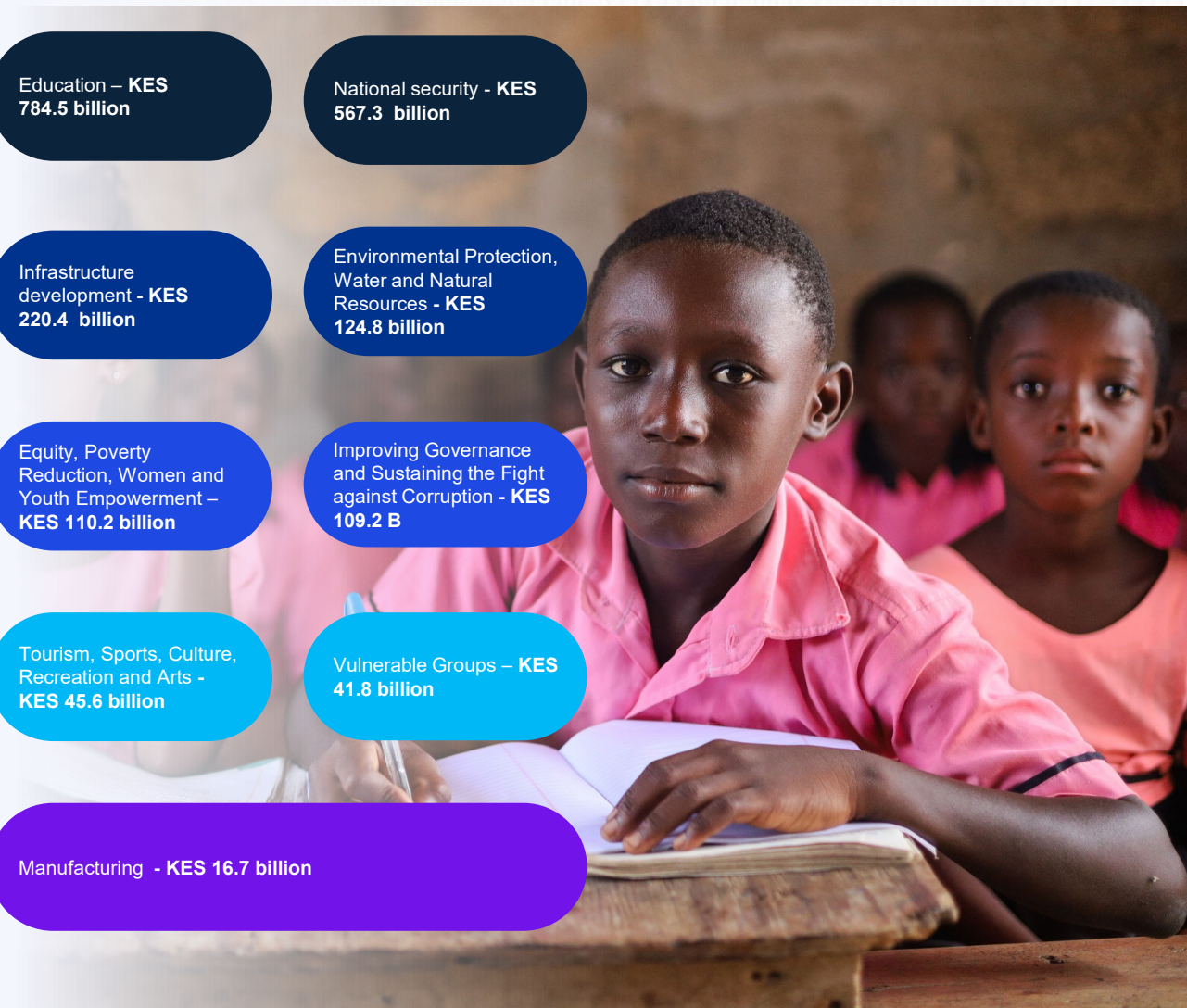
Equity, Poverty Reduction, Women and Youth Empowerment – **KES 110.2 billion**

Improving Governance and Sustaining the Fight against Corruption - **KES 109.2 B**

Tourism, Sports, Culture, Recreation and Arts - **KES 45.6 billion**

Vulnerable Groups – **KES 41.8 billion**

Manufacturing - **KES 16.7 billion**



01

Summary of Proposed Tax Measures 2026/2027



4 Summary of proposed tax measures

Income Tax – Corporation Tax

Capital Gains Tax exemption on transfer of property to registered REITs

The CS proposes to introduce an exemption from tax of capital gains arising from the transfer of property to a Real Estate Investment Trust (REIT) registered by the Commissioner.

Revision of Income Tax return filing timelines

The CS proposes to change the statutory deadline for filing income tax returns as follows:

- Filing of nil returns – one month following the end of the financial year;
- Filing of income fully taxed at source particularly employment income – four months following the end of the financial year; and
- All other returns – six months following the end of the financial year.

Introduction of minimum deemed dividend on undistributed profits

The CS proposes to establish a 60% floor for deemed dividends from undistributed profits, providing greater certainty on the proportion of retained earnings that may be recharacterized as dividends.

Expansion of definition of management or professional fees and royalties

The CS proposes to expand the definition of “management fee” to include interchange fees, merchant service fees and other payments made for access to these systems arising from transactions that use card as a means of payment.

Expansion of the definition of Royalties

The CS proposes to expand the definition of royalties to include payments arising from software distribution arrangements, where regular payments are made for the use of the software through the distributor.

Taxing offshore landlords: Simplified non-resident rental tax regime

The CS proposes a simplified tax regime for non-resident landlords earning rental income from Kenyan property, particularly where no agent is used, while retaining the existing withholding tax framework.

Taxation of trusts

The CS proposes to introduce a single point taxation system at the trustee level to remove the risk of double taxation for beneficiaries, to improve compliance and reduce opportunities for tax avoidance.

Removal of exemption from withholding tax on payments made to non-resident service providers by the national carrier

The CS proposes to remove the exemption from withholding tax on payments made by the national carrier to non-resident services providers.

Simplification of the taxation of shipping income

The CS proposes to designate resident shipping agents as the persons responsible for remitting the tax on behalf of non-resident shipping companies.

The tax would be payable to KRA within five days of receiving the freight payment or before the vessel departs from the port of lading, whichever occurs earlier. This measure transfers the compliance obligation to resident agents and is intended to enhance the efficiency of tax collection.



5 Value Added Tax



Relief for healthcare sector

The CS proposes to exempt dialyzers from VAT. Dialyzers are critical consumables used in the treatment of kidney disease and form an essential component of dialysis treatment.

This proposal is expected to reduce the cost of renal treatment and improve access to healthcare services for patients requiring dialysis.

Clarification of VAT treatment of digital payment services

The CS through the budget speech sought to clarify the VAT treatment of digital payment services by confirming that traditional financial services, including money transfer services such as M-Pesa, will remain exempt from VAT.

However, services provided by payment platforms such as merchant acquiring, payment gateway, aggregation and settlement services will not qualify as financial services exempted from VAT.

This clarification is likely to provide certainty in an area that has historically generated disputes between taxpayers and the KRA.

VAT relief for public private partnership projects

The CS proposes to exempt from VAT goods and services imported or procured locally for use exclusively in approved Public Private Partnership (PPP) infrastructure projects.

The proposal is expected to lower project implementation costs and support private sector participation in infrastructure development.

Rationalisation of VAT incentives

As part of the Government's efforts to reduce tax expenditures, the CS proposes to remove VAT exemptions currently applicable to several goods and services, including:

- Denatured ethanol;
- Direction finding compasses;
- Affordable housing construction inputs;
- Tourism facility construction inputs; and
- Aircraft under Chapter 88 (excluding parts and aircraft exceeding 2,000 kilograms).

These measures are expected to broaden the VAT base and increase revenue collection, although they may increase project costs in the affected sectors.

Generally, The VAT proposals for FY 2026/27 reflect a shift towards simplification and rationalisation of existing incentives rather than the introduction of new VAT rates. Businesses should carefully evaluate the impact of these changes on pricing, input VAT recovery and supply chain arrangements.

6 Customs

The CS has proposed a number of customs measures that are expected to be gazetted on 30 June 2026 by the East Africa Community Secretariate. These measures are expected to remain in force until 30 June 2027. The measures are intended to promote regional trade, support local industries, improve the competitiveness of domestic manufacturers, and provide relief to strategic sectors of the economy. Key proposals include:

- Stay of application for rice imports continue to be subject to a tariff of 35% or USD 200 per metric tonne, rather than the applicable rate of 75% or USD 345 per metric tonne. Furthermore, wheat imports will continue being eligible for a duty remission of 10%, as opposed to the standard 35% import duty rate to supplement local production.
- 0% duty remission on inputs for the assembly of telecommunication devices, such as mobile phones, laptops, and tablets, extended until 30 June 2027 to support local manufacturing and accelerate technology uptake.
- 0% duty remission on selected inputs used in the manufacture of roofing materials, automotive parts for vehicles, motorcycles, cold rooms for preservation and leather processing to lower the cost of production for local industries and make locally produced goods more affordable.
- 0% duty remission on inputs and raw materials used in the manufacture of animal feeds extended until 30 June 2027 to reduce production costs for animal feeds and support the growth of the agricultural sector.
- Stay of application of 35% or specific duty rates on preserved vegetables including peas, tomato products, sweet corn, sauces, jams, edible oils, malt extract and other prepared foods. This will protect the local industries from competition from imported products.
- Stay of application of import duty of 25% and apply 0% import duty on dates consumed by our Muslims brothers and sisters during the period of Ramadhan in 2027.

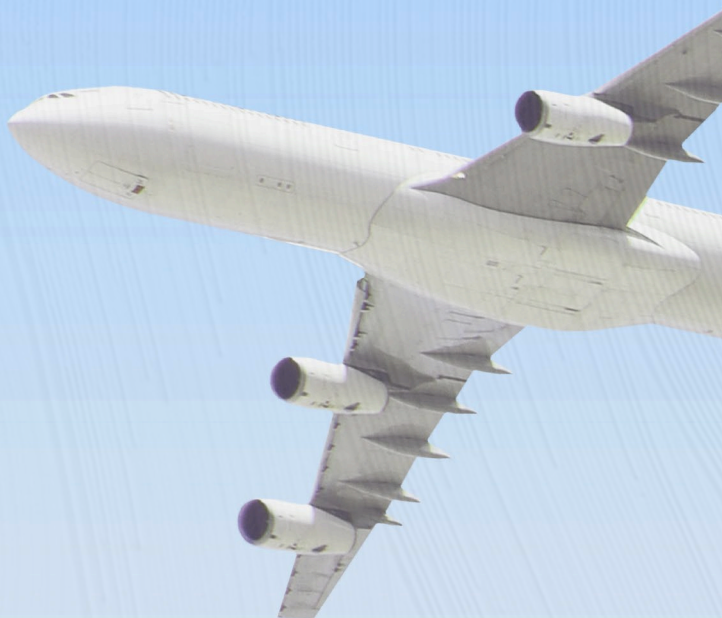


7 Excise Duty Act

The CS has proposed targeted fiscal reforms to strengthen excise duty administration, broaden the tax base, and improve collection efficiency, while balancing revenue mobilisation with sector-specific cost and competitiveness considerations. These measures will take effect from 1 July 2026. The key proposals include:

- The proposal to remove the excise duty of **KES 6.41** on bottled water leading to lower retail prices. This is likely to improve affordability and increase consumption of clean water in both rural and urban areas.
- Replacing multiple taxes and levies with a single 25% excise duty rate at the point of activation of mobile phones. This lowers costs for imported phones but raises the cost of locally manufactured mobile phones since the local manufacturers can no longer recover input VAT on inputs, reducing the competitiveness of the locally assembled mobile phone.
- Introduction of taxation framework of vintage and collector vehicles, which are vehicles whose first year of registration is at least 30 years before date of purchase and whose value is at least **KES 10 million**.
- Reduction of excise duty rate for spirits of undenatured extra neutral alcohol of alcoholic strength exceeding 90% whether licensed or not from KES 500 to **KES 80 per liter**. This reduces production cost and increases the competitiveness of the local alcohol manufacturing industry. However, cost of manufacturing items like paints or sanitizers will increase as ethanol imported by these manufacturers is not subject to excise duty.

8 Miscellaneous Acts



1. Miscellaneous Fees and Levies Act

Exemption of Import Declaration Fee (IDF) and Railway Development Levy (RDL) on mobile phones

- The CS proposes to exempt from IDF and RDL imported mobile phones together with a raft of exemptions from other taxes with a view to increase public access to digital opportunities.

Limitation of exemptions for IDF and RDL to large aircraft and aircraft spare parts

- The CS proposes the limitation of RDL and IDF exemption to aircraft parts and large aircraft which is intended to reduce exemptions while maintaining preferential tax treatment for various aircraft to safeguard Kenya's position as a regional hub for aviation services and aircraft maintenance.

2. Stamp Duty Act

Exemption of transfer of property to Real Estate Investment Trusts (REITs)

- The CS proposes to introduce an exemption on transfer of property to approved REITs, intended to support the growth of Kenya's REIT market and broader capital markets.

3. Road Maintenance Levy Fund Act

Reduction of road maintenance levy allocation to the Road Annuity Fund

- The CS proposes the reduction of road maintenance levy allocated to the Fund for road maintenance purposes to **KES 1.5** per litre from **KES 3** per litre.

9 Tax Procedures Act

Reintroduction of Tax amnesty

- The CS proposes to reintroduce tax amnesty on fines, penalties and interest relating to tax liabilities accrued up to 31 December 2025.
- Any taxpayer that settles the principal tax due within the amnesty period will qualify for the waiver of the related fines, penalties and interest.
- The amnesty is intended to take effect from 1 July 2026 through 31 December 2026.

Prepopulated Tax returns

- The CS proposes to empower KRA to generate prepopulated returns using information available to KRA.
- Taxpayers shall retain the right to review, confirm and amend prepopulated returns before submitting the returns.

KRA PIN exemption

The CS proposes to exempt foreign investors from the requirement to obtain KRA PIN solely for purposes of opening Central Depository and Settlement Corporation (CDSC) accounts.

Enforcement in absence of a stay order

The CS proposes to include a clarification that the right to enforce judgments in favor of KRA shall only be suspended where the taxpayer has been granted a stay order.



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