



TAX PAYER OBLIGATION

The obligation of the tax payer are:

- Register with a tax authority and obtained tax payer identification number (TIN).
- Assess yourself to tax.
- Charge, deduct and remit PAYE and WHT as an entity or institution.
- Make full voluntary disclosure of all incomes and expenditures.
- File tax returns, on or before the due dates.
- Declare and pay tax in full on or before the due date through KIRS designated collection banks and obtain e-ticket.
- Keep proper books of accounts, records and documents.
- Comply with all the other obligations imposes on the taxpayer by the tax laws.
- The tax payer should notify KIRS of any change that relates to his tax matters.