

**Table 5.15. Kenya**  
Details of tax revenue / Recettes fiscales détaillées

Million KES	1995	2000	2005	2010	2015	2017	2018	2019	2020	2021
<b>Total tax revenue</b>	..	..	<b>278 714</b>	<b>545 519</b>	<b>1 096 626</b>	<b>1 408 346</b>	<b>1 479 868</b>	<b>1 595 983</b>	<b>1 650 547</b>	<b>1 730 062</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>100 129</b>	<b>219 227</b>	<b>504 077</b>	<b>628 373</b>	<b>654 675</b>	<b>687 183</b>	<b>753 800</b>	<b>717 833</b>
1100 Of individuals	..	..	56 376	124 392	284 222	348 783	377 353	410 193	419 325	382 519
1110 On income and profits	..	..	56 376	124 392	284 222	348 783	377 353	410 193	419 325	382 519
Paye As You Earn (PAYE)	..	..	53 325	120 593	277 068	336 596	364 104	392 693	400 508	363 349
of which PAYE on extractive industry	..	..	..	..	..	2 764	3 228	2 278	2 284	1 908
Individual income tax	..	..	3 051	3 799	7 154	8 179	7 191	8 916	8 672	8 406
Tax on rental income	..	..	0	0	0	4 007	6 058	8 584	10 145	10 764
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	31 947	67 661	126 541	180 162	160 059	168 783	175 843	182 387
1210 On profits	..	..	31 947	67 661	126 541	180 162	160 059	168 783	175 843	182 387
Corporation tax	..	..	31 947	67 661	126 541	180 162	160 059	168 783	175 843	182 387
of which corporation tax on extractive industry	..	..	..	..	..	708	656	714	3 466	1 994
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	11 806	27 174	93 314	99 428	117 263	108 207	158 631	152 927
Withholding tax	..	..	11 792	27 174	92 678	97 009	100 623	105 256	121 511	126 127
of which withholding tax on extractive industry	..	..	..	..	..	997	1 017	872	1 407	938
Capital gains tax	..	..	14	0	636	2 419	16 640	2 951	37 120	26 800
<b>2000 Social security contributions</b>	..	..	<b>3 675</b>	<b>6 026</b>	<b>15 826</b>	<b>35 072</b>	<b>33 042</b>	<b>36 503</b>	<b>35 346</b>	<b>37 400</b>
2100 Employees	..	..	558	..	..	..	..	..	..	..
Women and children's pension	..	..	558	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	3 117	6 026	15 826	35 072	33 042	36 503	35 346	37 400
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>185</b>	<b>1 133</b>	<b>1 051</b>	<b>940</b>	<b>629</b>	<b>682</b>	<b>567</b>	<b>682</b>
4100 Recurrent taxes on immovable property	..	..	185	1 133	1 051	940	629	682	567	682
Immovable property (Stand premia on town plots)	..	..	7	86	6	79	28	94	93	67
Land rates	..	..	178	0	0	0	0	0	0	102
Land rent	..	..	0	1 047	1 045	861	601	588	474	513
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	<b>173 785</b>	<b>313 615</b>	<b>564 115</b>	<b>735 283</b>	<b>779 319</b>	<b>861 433</b>	<b>851 741</b>	<b>961 179</b>
5100 Taxes on production, sale, transfer, etc.	..	..	170 235	309 829	557 630	728 596	771 150	855 448	845 941	954 091
5110 General taxes	..	..	72 656	141 152	265 501	336 674	356 881	395 215	382 053	408 421
5111 Value added taxes	..	..	72 656	141 041	264 872	336 572	356 777	395 127	382 029	408 359
VAT - Ordinary imports	..	..	28 287	57 594	127 744	137 232	144 035	157 496	146 482	182 557
VAT - Oil imports	..	..	4 186	5 352	7 894	6 260	7 643	21 683	5 506	6 075
VAT - Domestic (gross)	..	..	48 583	92 255	143 922	206 545	219 499	230 348	228 515	217 687
of which on extractive industry	..	..	..	..	..	482	512	470	360	593
VAT - Domestic (Refunds)	..	..	-8 400	-14 160	-14 688	-13 464	-14 400	-14 400	-14 400	-20 400
VAT - Oil imports at 8%	..	..	0	0	0	0	0	0	15 926	22 440
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	111	630	102	103	88	24	62
Turnover tax	..	..	0	111	630	102	103	88	24	62