



August 2025

## Appendix XXIX - Purpose of Payment Code (KES)

<a href="#">Code</a> <a href="#">Value</a>	Purpose	Brief Description
512	National Industrial Training Authority	National Industrial Training Authority
1001	Import Duty - Oil	Import Duty - Oil
1002	Import Duty	Import Duty
1101	Excise Duty - Oils	Excise Duty - Oils
1102	Excise Duty	Excise Duty
1201	VAT Oils	VAT Oils
1202	VAT Imports	VAT Imports
1206	VAT Oils - 8%	VAT Oils - 8%
1501	Alteration Fee	Alteration Fee
1518	Concession Fees	Concession Fees
1519	Registration fees	Registration fees
1527	Transshipment Fee	Transshipment Fee
1801	IDF Fees (2.0%)	IDF Fees (2.0%)
1802	IDF/ PIF OIL	IDF/ PIF OIL
1908	Customs Warehouse Rent	Customs Warehouse Rent
2101	Road Maintenance Levy (RML)	Road Maintenance Levy (RML)
2301	Petroleum Regulatory Levy (PRL)	Petroleum Regulatory Levy (PRL)

2501	Gross Payment-Petroleum Development Fund (PDF)	Gross Payment-Petroleum Development Fund (PDF)
2901	Income Tax - PAYE	Income Tax - PAYE
3001	Income Tax - Company	Income Tax - Company
3100	Income Tax - Resident Individual	Income Tax - Resident Individual
3101	Monthly Rental Income Tax	Monthly Rental Income Tax
3103	Withholding Rental Income	Withholding Rental Income
3200	Income Tax - Withholding	Income Tax - Withholding
3304	Motor Vehicle Advance Tax	Motor Vehicle Advance Tax
3509	VAT - Withholding	VAT - Withholding
3514	Value Added Tax (VAT)	Value Added Tax (VAT)
3801	Standards Levy	Standards Levy
4103	Stamp Duty	Stamp Duty
4301	State Department for Fisheries, Aquaculture and the Blue Economy	State Department for Fisheries, Aquaculture and the Blue Economy
4601	Import Health Certificate	Import Health Certificate
4702	Nuts and Oils Import Declaration Form	Nuts and Oils Import Declaration Form
6001	Kenya Railway Development Levy (RDL)	Kenya Railway Development Levy (RDL)
6002	Kenya Railway Development Levy (RDL)-Oils	Kenya Railway Development Levy (RDL)-Oils
6101	Sale of single Number Plate	Sale of single Number Plate
6102	Sale of pair of Number Plates	Sale of pair of Number Plates
6301	Transfer Fees for Motor Vehicle Registration	Transfer Fees for Motor Vehicle Registration
6401	Merchant Shipping Superintendent Levy	Merchant Shipping Superintendent Levy

6402	Merchant Shipping Superintendent (MSS) Levy - Oils	Merchant Shipping Superintendent (MSS) Levy - Oils
6501	Road Safety fund	Road Safety fund
6601	SHMV purchase tax	SHMV purchase tax
ADTX	Advance Tax	This is a tax paid in advance before a public service vehicle or a commercial vehicle goes for the annual inspection.
AIRB	Air transport	Transaction is a payment for air transport related business.
ARTX	Agency Revenue	<p>This is a type of payment that KRA collects on behalf of various revenue collection agencies in Kenya.</p> <p>The two types of Agency Revenue include;</p> <p>Stamp Duty Betting and Pool Tax</p>
BECH	ChildBenefit	Transaction is related to a payment made to assist parent/guardian to maintain child.
BSD	Banking Supervision Department	Banking Supervision Department
BTTX	Betting Tax	Betting Tax is chargeable on the gross gaming revenue (GGR) of a bookmaker at the rate of 15% as provided by Section 29A of the Betting, Lotteries and Gaming Act, 1966.
CCMC	Cash Collateral Margin Calls	
BUSB	Bus	Transaction is a payment for bus transport related business.
CERE	Ceremonies	Ceremonies (Funeral expenses, graduation, wedding
CFR	CostAndFreight	Cost and Freight (sea and inland waterway transport) - Incoterms 2010
CGTX	Capital Gains Tax (CGT)	This is a tax chargeable on the whole of a gain which accrues to a company or an individual upon transfer of property situated in Kenya, whether or not the property was acquired before 1st January, 2015.
CHC	Charitable Contributions (Charity and Aid)	Humanitarian aid, military assistance, contributions to international organization apart from loans, in cash or in kind, between the governments of different countries or between governments and international organizations
CLOT	Clothing	Clothing expenses/Payments

COMU	Community Development	Community Development activities
CONS	Construction Activities	Construction of commercial and residential building expenses/activities
CORT	Trade Settlement Payment	
COTX	CorporateTax Identification	This is a form of Income Tax that is levied on corporate bodies such as Limited companies, Trusts, and Co-operatives, on their annual income.
CSDK	Central Security Depository Payments	Central Security Depository Payments
DIVD	Dividend Payments	
EDTX	Excise Duty	This is a duty of excise imposed on goods manufactured in Kenya, or imported into Kenya and specified in the 1st schedule to Excise Duty Act, 2015
EDUC	Education expenses	Transaction is related to a payment of study/tuition fees.
FARM	Farming	Farming expenses/Inputs
FOEX	ForeignExchange	Foreign Exchange
FUEL	Fuel expenses	Purchase/Sale of fuel and related products.
GOKX	Government related Payments and Transfers	Receipts and payments of transfers of Kenyan government
GOVT	GovernmentPayment	Transaction is a payment to or from a government department.
HLFD	Purchase of food and househld goods	Transaction is for purchase of Food and Household goods
HLTI	HealthInsurance	Transaction is a payment of health insurance.
HOLI	Holiday	
IBLD	Interbank loan/deposit Repayments	
INPC	InsurancePremiumCar	Transaction is a payment of car insurance premium.
INSU	InsurancePremium	Transaction is payment of an insurance premium.
INTE	Interest	Transaction is the payment of interest.

INTX	IncomeTax	Income tax is a tax charged for each year of income, upon all the income of a person whether resident or non-resident, which is accrued in or was derived from Kenya.
INVS	Investment And Securities	Transaction is for the payment of mutual funds, investment products and shares
ISTX	Installment Tax	Installment tax is paid by persons who have tax payable for any year that amounts to Kshs. 40,000 and above.
LICF	LicenseFee	Transaction is payment of a license fee.
LIFI	LifeInsurance	Transaction is a payment of life insurance.
LOAN	Loan	Account used for loans.
MACH	Machinery related	Purchase of machinery and transport equipment
MAFC	MedicalAidFundContribution	Transaction is contribution to medical aid fund.
MDCS	MedicalServices	Transaction is a payment for medical care services.
MERC	Manufactured goods and merchandise	
PAYE	Pay As You Earn	<p>This is a method of collecting tax at source from individuals in gainful employment.</p> <p>Companies and Partnerships with employees are required to deduct tax according to the prevailing tax rates from their employees' salaries or wages on each payday for a month and remit the same to KRA on or before the 9th of the following month.</p>
PENA	Penalties	Other related penalties
PL39	Licence Fees For Comm.Banks	Licence Fees For Comm.Banks
PL40	Licence Fees Deposit Micro.Institutions	Licence Fees Deposit Micro.Institutions
PL41	Licence Fees Forex Bureaus	Licence Fees Forex Bureaus
PL42	Licence Fees Credit Reference Bureaus	Licence Fees Credit Reference Bureaus
PL43	Licence Fees Mortgage Financial Institutions	Licence Fees Mortgage Financial Institutions

PL44	Applications Fees For Commercial Banks	Applications Fees For Commercial Banks
PL45	Application Fees For Mort.Fin.Institutions	Application Fees For Mort.Fin.Institutions
PL46	Applications Fees Depo.Tak.Institutions	Applications Fees Depo.Tak.Institutions
PL47	Application Fees Forex Bureaus	Application Fees Forex Bureaus
PL48	Application Fees Credit.Ref. Bureaus	Application Fees Credit.Ref. Bureaus
PL49	Penalties Commercial Banks	Penalties Commercial Banks
PL50	Penalties Mortg.Fin .Institutions	Penalties Mortg.Fin.Institutions
PL51	Penalties Deposit Taking Micro Institutions	Penalties Deposit Taking Micro Institutions
PL52	Penalties Forex Bureaus	Penalties Forex Bureaus
PL53	Penalties Credit Reference Bureaus	Penalties Credit Reference Bureaus
PPTI	PropertyInsurance	Transaction is a payment of property insurance.
PRPY	Purchase of property	
PSCO	Professional service/commission earned	
REFU	Refund	Transaction is the payment of a refund.
RELG	Religious activities	Support religious activities/functions
RENT	Rent	Transaction is the payment of rent.
RITX	Rental Income Tax	This is a tax charged on rental income received from renting out property. Taxation of rental income depends on how the rented property was used for residential or commercial purposes.
RLWY	Railway	Transaction is a payment for railway transport related business.
SALA	SalaryPayment	Transaction is the payment of salaries.
SAVG	Savings	Transfer to savings/retirement account.

SCHO	School Fees	
SDTX	Stamp Duty	Stamp duty is a tax charged on transfer of properties, shares and stock.
SHIP	Shipping	Undertaking in support of a sea transportation obligation.
SWLF	Sweeps/Liquidity funding	
TAXR	TaxRefund	Transaction is the refund of a tax payment or obligation.
TAXS	TaxPayment	Any other tax payments
TBIL	TelecommunicationsBill	Transaction is related to a payment of telecommunications related bill.
TITH	Tithes and Offerings	
TOTX	Turnover Tax	Turnover Tax(TOT) is a tax charged on gross sales of a business as per Sec. 12(c) of the Income Tax Act. First introduced vide Finance Act 2006, replaced by Presumptive Income Tax vide Finance Act 2018 then reintroduced vide Finance Act 2019.
TRAC	RemovedFromTracking	Return following direct debit being removed from tracking process.
UBIL	Utilities	Transaction is for the payment to common utility provider that provide gas, water and/or electricity.
VATX	ValueAddedTaxPayment	Value Added Tax is charged on supply of taxable goods or services made or provided in Kenya and on importation of taxable goods or services into Kenya.
VIPN	Vehicle Identification Plate Number	Account proxy for receiving insurance claims, pay insurance premium, road tax payments, traffic tickets etc.(applied for corporate or individual account proxy).
WHLD	WithHolding	This is a tax that is deductible from certain classes of income at the point of making a payment, to non-employees.