



THE REPUBLIC OF KENYA

LAWS OF KENYA

THE INCOME TAX (CHARITABLE DONATIONS) REGULATIONS, 2007

NO. 100A OF 2007

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Income Tax Act

The Income Tax (Charitable Donations) Regulations, 2007

Legal Notice 100A of 2007

Legislation as at 15 June 2007

Note: There are **outstanding amendments** that have not yet been applied:
Legal Notice 221 of 2023, Legal Notice 221 of 2023.

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The Income Tax (Charitable Donations) Regulations, 2007 (Legal Notice 100A of 2007)
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INCOME TAX ACT

THE INCOME TAX (CHARITABLE DONATIONS) REGULATIONS, 2007 LEGAL NOTICE 100A OF 2007

Published in Kenya Gazette Vol. CIX—No. 40 on 15 June 2007

Commenced on 1 January 2007

1. Citation

These Regulations may be cited as the Income Tax (Charitable Donations) Regulations, 2007, and shall be deemed to have come into force on 1st January, 2007.

2. Interpretation

In these Regulations, unless the context otherwise requires-

"**approved project**" means a project approved by the Minister;

"**cash donation**" includes a donation given in form of a cheque; and

"**charitable organisation**" means a non-profit making organisation established in Kenya and which-

- (a) is of a public character; and
- (b) has been established for purposes of the relief of poverty or distress of the public, or advancement of education.

3. Proof of donation

- (1) A person who makes a claim for a donation to be allowed under section 15 (2) (w) of the Act shall provide proof of the donation to the Commissioner.
- (2) The proof of the donation required in accordance with paragraph (1) shall be in form of a receipt issued and certified by the recipient of the donation and shall be accompanied by-
 - (a) a copy of the exemption certificate issued by the Commissioner to the charitable organisation, or the Minister's approval of the project to which the donation is made;
 - (b) a declaration from the donee that the donation shall be used exclusively for the objects of charity.

4. Donations generally

For purposes of these Regulations, donations made shall-

- (a) be in cash and shall not be repayable or refundable to the donor under any circumstance;
- (b) not confer any direct or indirect benefit to the donor or any person associated to the donor;
- (c) under no circumstances be revoked once conferred upon a charitable organization, unless there is approval by the Commissioner in which case the tax arising shall be due and payable.

5. Contents of receipt of proof

The receipt produced as proof of a donation shall have the following details-

- (a) the full names and address of the donee;
- (b) the Personal Identification Number (PIN) of the donee;
- (c) date of donation;
- (d) purpose for which the donation was made;
- (e) amount of donation.