KENYA REVENUE AUTHORITY

VAT 3

ISO 9001:2008 CERTIFIED
DOMESTIC TAXES DEPARTMENT
MONTHLY TAX RETURN AND BANKING SLIP

(USE FOR MONTHLY RETURNS ONLY)
(FOR OTHER PAYMENTS SEE NOTE 2)

RETURN FOR THE MONTH OF ………..…………….. 20 ………….

REGISTERED NAME		**VAT NO**
P.O. BOX **CODE**		**PIN**
TOWN	**TEL. NO.**	**STREET**
		BUILDING

	SALES TRANSACTIONS FOR THE MONTH	VALUE (EXCL. VAT) KSHS	RATE	VAT CHARGED KSHS
1	TAXABLE SALES (GENERAL RATE)			
2	TAXABLE SALES (OTHER RATES)			
3	ZERO RATED SALES		0%	
4	EXEMPT SALES		NIL	
5	TOTAL SALES AND OUTPUT TAX CHARGED FOR THE MONTH			
	PURCHASES FOR THE MONTH	VALUE (EXCL. VAT) VAT	RATE	VAT CHARGED KSHS
6	TAXABLE PURCHASES (GENERAL RATE)			
7	TAXABLE PURCHASES (OTHER RATES)			
8	ZERO RATED PURCHASES		0%	
9	TOTAL TAXABLE PURCHASES AND INPUT CHARGED (6+7+8)			
10	**LESS:** NON DEDUCTIBLE INPUT TAX (see Note 5)			
11	TOTAL DEDUCTIBLE INPUT TAX FOR THE MONTH (9-10)			
12	TAX DUE (OR CLAIMABLE) FOR THE MONTH (5-11)			
	ADJUSTMENTS FOR THE MONTH			
13	**LESS** CREDIT BALANCE FROM PREVIOUS MONTH			
14	NET TAX PAYABLE/ CREDIT DUE FOR THE MONTH (12-13)			
15	**ADD:** REFUND CLAIMS LODGED IN THE MONTH			
16	FINAL TAX PAYABLE/CREDIT CARRIED FORWARD TO THE NEXT MONTH (14+15)			

AMOUNT IN WORDS ……………………………………………………………………………

…………………………………..……………………………………………………………………………

<u>Declaration</u>

1. (Full Names) …………………………………………………..declare that this return is a full and true statement of all particulars required under the VAT Act and Regulations.

Signed …………………….Designation ……………………………….. Date…............................

NOTES TO FILING VAT 3

1. This return is to be signed by a **Director, General Manager** or other **Principal Officer** in case of a Body of persons. **Partner** in the case of partnerships; or the **Sole Proprietor**.

2. Use this form when making monthly returns. For other payments e.g. **Assessments, Tax on Imported Services Fines**, **Additional Tax** etc use form **VAT 28. Withholding VAT use VAT 32**. While making any payments by Bankers Cheques, the payer's name should be indicated on the face of the cheque i.e. Pay Commissioner of VAT account XYZ Co. Ltd.

3. Please fill this form in triplicate, leave original and duplicate copy with the receiving bank and retain triplicate copy for your records. Leave the original and duplicate copies at your local VAT Office in case of **credit return**,.

4. This form will serve as pay-in-slip, return and receipt. No further receipt will be issued by VAT Department

5. Where a registered persons supplies both taxable and exempt supplies, one can only deduct that input tax attributable to the taxable supplies. Supplies of both taxable and exempt will need to use the following formula for input tax common to both.

DEDUCTABLE INPUT TAX = $\frac{\text{(Value of taxable supplies)}}{\text{(Value of total supplies)}}$ x **Total input tax**

Where total input tax above refers to tax paid on inputs common to both taxable and exempt supplies, such as telephone expenses, electricity expenses, legal fees, audit fees etc. Any input tax directly attributable to taxable supplies should be deducted in total and any Input Tax directly attributed to exempt supplies should not be deducted.

If input tax attributable to exempt supplies is less than 5% of total input tax, then all the tax can be deducted.

PAY-IN-SLIP COUNTERFOIL

CHEQUE NO.	BANK	BRANCH	SHS.
		TOTAL	

CHEQUE NO	BANK	BRANCH	SHS
		TOTAL	

TOTAL					5	10	20	COINS	20	50	100	200	500	1000	**NOTES**	**CASH**

Please do not write below this line