



REPUBLIC OF KENYA



KENYA REVENUE
AUTHORITY

Tulipe Ushuru, Tujitegeme!

Public Notice

Applicability of Insurance Relief to Contributions made to the Social Health Insurance Fund (SHIF)

Following the implementation of the Social Health Insurance Act, Kenya Revenue Authority (KRA) would like to provide clarity on the applicability of insurance relief to contributions made to the Social Health Insurance Fund (SHIF) as follows:-

1. The Income Tax Act provides for insurance relief for a health policy whose term commences on or after the 1st January, 2007 or a contribution made to the National Health Insurance Fund (NHIF).
2. The relief as provided refers to the NHIF under the National Health Insurance Fund Act, which was repealed by the Social Health Insurance Act.
3. The relief as currently provided under the Income Tax Act **does not apply** to contributions made to the SHIF under the Social Health Insurance Act.

The Tax Laws (Amendment) Bill, 2024 has proposed an amendment to the law to provide for a deduction of the SHIF contributions against taxable income.

For further information please reach out to our Contact Centre on Tel: 020 4 999 999, 0711 099 999 or Email: callcentre@kra.go.ke or visit the nearest Tax Service Office or Huduma centre.

Commissioner for Domestic Taxes

Thank you for paying your taxes!

www.kra.go.ke

Disclaimer: KRA notifies taxpayers that it will not accept responsibility for payments not received, credited and validated in the relevant KRA accounts. **Corruption Reporting:** +254 (0726) 984 668, **Email:** corruptionreporting@kra.go.ke, **Short Messaging Services (SMS):** Dial (*572#) or Text to 22572. Contact Centre: +254 (020) 4 999 999, +254 (0711) 099 999, **Email:** callcentre@kra.go.ke, **Complaints & Information Centre Hotlines:** +254 709 017 700 / 800 **Email:** cic@kra.go.ke



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