



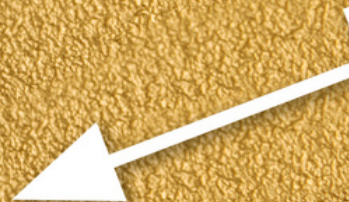
ORARO & COMPANY  
ADVOCATES



## LEGAL ALERT

FILING OF DIGITAL SERVICE TAX (DST)  
RETURN

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Further to our earlier legal alert issued on 16th December 2020 on "[Understanding Digital Tax and its Implementation in Kenya](#)" we wish to inform and remind all digital service providers operating in the digital marketplace in Kenya of the mandatory requirement to file DST returns and make payment for the tax due, by 20th February 2021.

This is pursuant to Regulation 10 (2) of the Income Tax (Digital Service Tax) Regulation, 2020 which requires all digital service providers to file their DST returns every 20th day of the following month that the digital service was offered. Non-compliance with the requirement shall attract penalties and sanctions as prescribed under the Tax Procedures Act, 2015.

Further to this, Oraro & Company Advocates through its flagship event series dubbed "Fresh Thinking" will host a webinar on 5th March 2021 to discuss the recently enacted Income Tax (Digital Service Tax) Regulations, 2020 and its ramifications on the digital marketplace. We shall provide more details in due course and invite you to participate.

#### Disclaimer

*This alert is for informational purposes only and should not be taken to be or construed as a legal opinion. If you have any queries or need clarifications, please do not hesitate to contact Renee Omondi ([renee@oraro.co.ke](mailto:renee@oraro.co.ke)), Meshack Kwaka ([meshack@oraro.co.ke](mailto:meshack@oraro.co.ke)) and Wanjala Opwora ([wanjala@oraro.co.ke](mailto:wanjala@oraro.co.ke)) or your usual contact at our firm.*



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