

Section 132 of the Income Tax Act requires every person who has Income chargeable to tax to have a Personal Identification Number to be produced when required under the rules prescribed by the Commissioner.

The following are PIN registration requirements for different Categories of Non Citizen Individuals using Passport.

PIN REGISTRATION REQUIREMENT		
A	Category	Requirement
i	Non Citizen employee (Residing in Kenya) other than Refugee	<ul style="list-style-type: none"> • Letter of introduction by employer or employer's agent and PIN of agent. • Original Passport. • Resident permit (confirm endorsement of work permit in the passport) • Application for Alien Registration Acknowledgement. • Alien registration Card. • Pin issued capped to 2 years

ii	Non Citizen Investor (Residing in Kenya) other than Refugee	<ul style="list-style-type: none"> • Letter of introduction by a tax agent or a lawyer and PIN of agent. • Documentary proof of investment (project proposal, last tax return from Country of origin, Endorsement by Keninvest, etc). • Investors permit (confirm endorsement of Investors permit in the passport) • Application for Alien Registration Acknowledgement • Alien registration Card • Pin capped to 2 years
iii	Non Citizen employee or professional Residing in Kenya and working in the country for a period not exceeding three months.	<ul style="list-style-type: none"> • Letter of introduction by employer or employer's agent. • Special Pass. • Original Passport (Confirm endorsement of Special Pass in the passport). • Pin capped to 2 years.
iv	Non Citizen (Residing outside Kenya)	<ul style="list-style-type: none"> • Letter of introduction by a Kenyan agent and PIN number of the agent. • Documentary proof as in (ii) above. • Certified Copy of Original Passport. • Copy of latest tax return/statement. • Capped to 6 months

v	Diplomat (Residing in Kenya)	<ul style="list-style-type: none"> • Original Passport and Diplomatic card. • Copy of diplomatic card and Passport certified by Ministry of Foreign affairs.
vi	Employees of Organizations covered under the Privileges and Immunities Act Cap179 e.g. United Nations ,Unicef etc	<ul style="list-style-type: none"> • An Endorsement by the Ministry of Foreign Affairs on the letter from the privileged body to KRA. • Original Passport and identity card for officials of UN Agencies (confirm endorsement of immigration exemption status in the passport).
vii	Employees of Institutions related to Organizations or bodies covered under the Immunities and privileges Act Cap 179 e.g. J.I.C.A, IFC, International School of Kenya, German School etc.	<ul style="list-style-type: none"> • Letter of Introduction by the Employer • Original Passport and identity card for officials of International Organisations (confirm endorsement of immigration exemption status in the passport).
	British Visiting Army Personnel	<ul style="list-style-type: none"> • Letter of introduction by the British Peace Support team in Kenya endorsed by Ministry of Finance. • Capped to 2 years.

viii	Refugee Residing in Kenya	<ul style="list-style-type: none"> • Original Refugee Registration Certificate • Class- M- Permit • Capped to 2 years
ix	Non Citizen Married to Citizen	<ul style="list-style-type: none"> • Certified copy of Marriage certificate • Identity card and PIN of spouse • Dependant's Pass • Original Passport (Confirm endorsement of work permit in the passport). • Capped to 2 years.
B	Any other Category of Person(s) not covered above	Chief manager TPS will define the requirement.