

No.	TAX SOURCE	RESIDENT	NON-RESIDENT
3.	Disposal of Investment Assets (Capital gains)		
	Individual asset	10%	20%
	Company	30%	30%
	Exemption on disposal of investments: a. Private residence gains of sh. 15 million or less. b. Agricultural land Market value of less than 10 million c. Shares: 1. DSE shares held by a person with shareholding less than 25% 2. Shares held by a resident company with shareholding of 25% or more		
4.	Single Instalment tax on:		
	1. Sale of land and property (lump sum)	10%	20%
	2. Transport across borders	-	5%
	Due date remittance of withholding tax: (i) Payment within 7 days after month of deduction.		