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GUIDELINES TO TAXPAYERS ON eTIMS ONBOARDING

The Finance Act 2023 introduced a new Section 23A in the Tax Procedures Act, 2015 which requires every person in business to record each sale, issue and transmit invoices through an electronic system as prescribed by the Commissioner. The Commissioner has provided TIMS and subsequently eTIMS to facilitate taxpayers to comply with the law.

eTIMS provides for a simple convenient and flexible approach to electronic invoicing for taxpayers with a range of options available on various devices such as mobile phones, tablets, Personal Digital Assistant (PDA), computers and laptops. The solutions available include an online portal, a Windows/Android based software (eTIMS client) and system to system integration.

eTIMS SOLUTIONS AND ELIGIBILITY CRITERIA

NO	eTIMS SOFTWARE	ELIGIBILITY CRITERIA
1.	eTIMS Lite (Simplified Solutions)	- Must be a non-VAT taxpayer. - Taxpayer must not be having any other active eTIMS solution. - Taxpayer must either be selling goods, services or both. - Suitable for small and micro taxpayers. - Web (eCitizen) is a solution which can be accessed via ecitizen.kra.go.ke. - USSD invoicing solution is a mobile-based solution which can be accessed via the code ***222#**.

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NO	eTIMS SOFTWARE	ELIGIBILITY CRITERIA

2.	eTIMS Client (Windows Android Tablet and PDA)	• Taxpayer must either be selling goods, services or both.
		• Taxpayer has no invoicing system.
		• Desktop/laptop minimum specifications:
		   o Windows OS (not compatible for MAC computers)- Version 10.0.17 and above.
		   o 2GB minimum RAM.
		   o 20 GB minimum storage.

	eTIMS Client (Android Application)	• Suitable for small and micro taxpayers.
		• Taxpayer must be in service sector; no provision for stock management.
		• Must possess an android smartphone/tablet/PDA device whose minimum specifications include:
		   o Android version 8.0 and above.
		   o Internal storage - 8 GB and above.

3.	eTIMS online portal	• Taxpayer must be strictly supplying services only (no goods). • Taxpayer does not issue more than 10 invoices per month. • It is an online portal accessible through a web application over the internet.
4.	VSCU/OSCU	• This is applicable to taxpayers with an existing invoicing system who require integration with eTIMS. • Integration is facilitated through an Online Sales Control Unit (OSCU) or Virtual Sales Control Unit (VSCU).

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NO	eTIMS SOFTWARE	ELIGIBILITY CRITERIA
		• Virtual Sales Control Unit (VSCU) is suitable for entities who undertake bulk invoicing and whose invoicing system does not always operate online. • The approved third party integrators are published on the KRA website to facilitate the integration process. • Taxpayers have an option to undertake self-integration.

Taxpayer eTIMS Device/Solution Guides

User guides on the different eTIMS solutions have been developed and uploaded on the eTIMS portal as well as the KRA website for the taxpayers with clear instructions on the application setup, user management, item management, customer management and sales management. The guides can be accessed through the following links:

1. eTIMS USSD Context User Guide-
   https://www.kra.go.ke/images/publications/eTIMS-Lite-Useguide---USSD.pdf
   https://www.kra.go.ke/images/publications/eTIMS-Lite-Non-VAT-1.0.19.apk

2. eTIMS Pay point – (Windows) User Guide -
   https://kra.go.ke/images/publications/eTIMS-Paypoint-Windows-User-guide-final-2023.pdf

3. eTIMS Multi-Pay point Windows User Guide -
   https://kra.go.ke/images/publications/eTIMS-Multipaypoint-Windows-User-guide-final-2023.pdf

4. eTIMS Pay point Android User Guide –
   https://kra.go.ke/images/publications/eTIMS-lite-VAT-User-Guide.2023.pdf

5. eTIMS Online Sales Control Unit (OSCU) AND Virtual Sales Control Unit (VSCU) Step-by Step Guide
   https://www.kra.go.ke/images/publications/OSCU_VSCU_Step-by-Step_Guide-on-how-to-sign-up.pdf

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6. e-CLIENT mobile application user guide

https://kra.go.ke/images/publications/eTIMS-lite-VAT-User-Guide.2023.pdf

7. eTIMS online portal user guide

https://www.kra.go.ke/images/publications/eTIMS-Online-Portal-User-Guide.pdf