

Kenya Sign Language Taxes, Systems, Customs, eTIMS and Handbook



SCAN ME

[Link to KSL Glossary](#)

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Introduction

The Kenya Revenue Authority (KRA) is committed to improving service delivery by ensuring services are accessible, inclusive and responsive to the needs of all taxpayers. Guided by the principle of leading with people, the Authority continues to develop practical solutions in collaboration with stakeholders to address barriers to access and enhance the taxpayer experience.

For the Deaf community, the absence of standardised Kenyan Sign Language (KSL) terminology for technical tax, customs and systems concepts has presented a significant barrier to understanding tax obligations, compliance procedures and accessing KRA services. This has posed challenges for interpreters, who often have to rely on explanations or improvised signs when communicating complex technical concepts.

The KSL Tax, Systems and Customs Dictionary is a significant step towards bridging this gap. It provides a standardised reference for technical terminology, promoting clearer communication, consistency in interpretation and more inclusive access to tax information and services.

The actualization of this noble idea was made possible through the collective efforts of KRA officials drawn from various departments, Deaf experts, interpreters and external partners. We particularly acknowledge contribution of the innovation idea bearer, Ms. Lucy Kawira Mugira (KRA), and the team of experts who actualised the idea:

KRA Experts: Ms. Grace Wandera, Ms. Ruth Nyamoko, Ms. Sheila Mugusia, Ms. Corazon Aquino, Ms. Lucy Kawira Mugira, Mr. Kevin Karanja Muiruri, Ms. Elizabeth Njoki Ndirangu, Ms. Fiona Day Omondi, Mr. Festus Barongo Momanyi, Mr. Joseph Odhiambo Oyomo, Mr. Gavin Nzyoki Mutungi, Mr.

Kelvin Kiprotich Koech, Ms. Caroline Wanjiru Gachacha, Mr. Benjamin Kiria, Ms. Elizabeth Njeri Ngure, Mr. Aetoni Ochieng and Ms. Lorine Kathambi.

External Experts: Mr. Wilson Nyabera Omufwoko and Ms. Penina Muma Orimbo (KNAD), Mr. Joseph Etyang (LVCT Kenya), Ms. Sally Gakii and Mr. Nicholas Kimanthi Mumbua (KISE), Mr. Damian Evans Ajwang' (KSLIA), Mr. Daniels Kirwa Sang (NCPWD), Mr. Washington Akaranga (KSRP, UON) and Mr. Victor Gitonga Wango (KSLRP, KU).

The initiative would not have been successful without the collaboration of various KRA departments namely: Shared Services, Customs & Border Control, Business Strategy, Technology & Enterprise Modernization (BSTEM), Micro & Small Taxpayers, Large & Medium Taxpayers Departments, together with our external stakeholders. We extend our sincere appreciation to KRA Management for its invaluable support and commitment to advancing inclusive service delivery.

This Dictionary is more than a collection of signs; it is a testament to the Authority commitment to leading with people, innovating with purpose and ensuring that no taxpayer is left behind. Welcome, let's learn together and impact the lives of those around us.

The digital handbook contains 302 terminologies in the following Order:

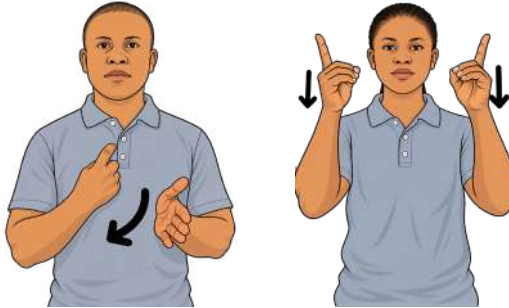
1. Customs 121
2. Domestic Taxes 100
3. Systems 59
4. ETIMS 22



Customs Related Terminologies

Advance Ruling

The written decision issued by the commissioner on specified customs matters before the importation or exportation of goods.



KSL: DECISION BEFORE IMPORT EXPORT GOODS COMMISSIONER
WRITE//

Audit Based Control

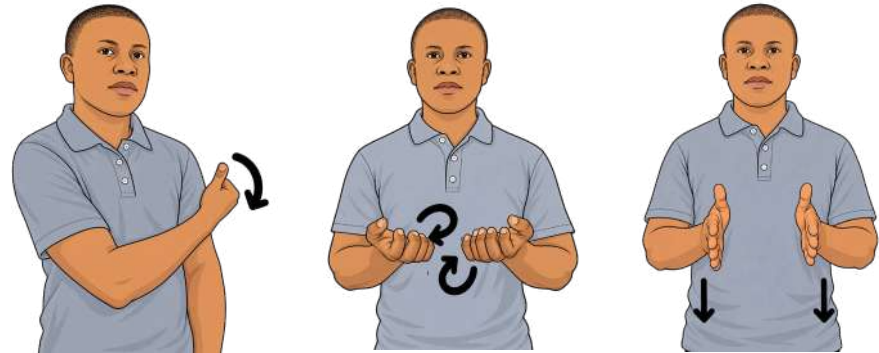
Measures by which customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned.



KSL: KRA WORKER CONFIRM GOODS RECORDS LOOK BOOKS
SYSTEM BUSINESS INFORMATION FOLLOW LAW//

Authorized Economic Operator (AEO)

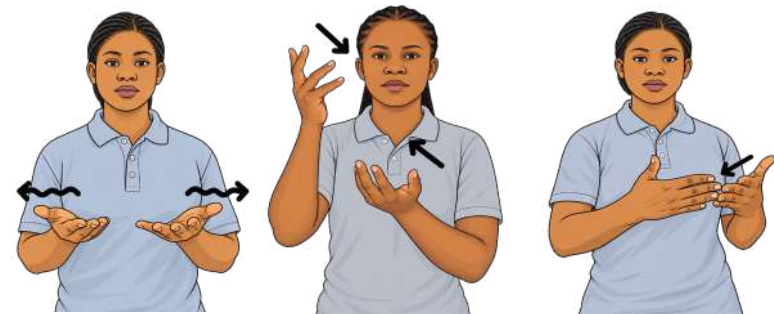
This is a trader approved by customs as meeting specified compliance and security standards.



KSL: BUSINESS PERSON KRA ACCEPT RULES STANDARDS
FOLLOW//

Bill of Lading (BL)

This is the transport document issued by a carrier acknowledging receipt of goods for shipment and setting out the terms of their carriage.



KSL: DOCUMENT PERSON ACCEPT CARRY GOODS AGREE
CONDITION//

Bonded Warehouse

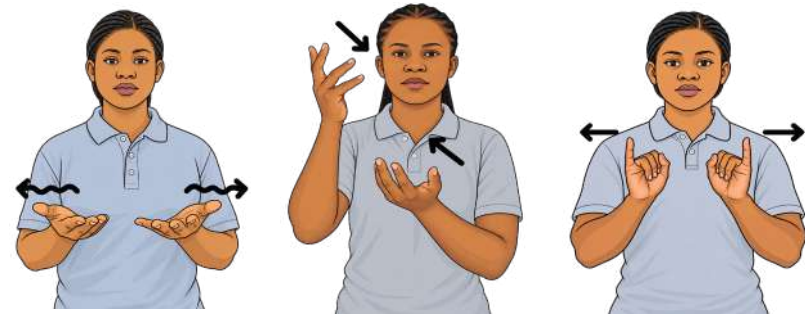
This is a customs warehouse where goods are stored without immediate payments of duties and taxes.



KSL: WAREHOUSE GOODS STORE IMMEDIATELY IMMEDIATE TAX PAY
MUST NO//

Cargo Clearance

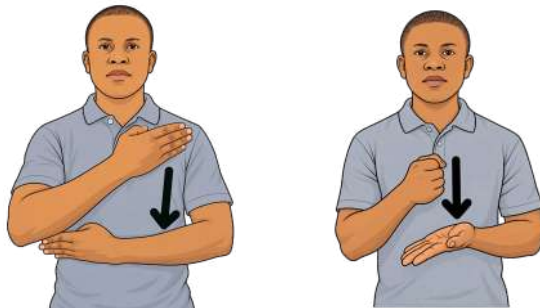
This is the process of completing customs formalities to enable the release of cargo.



KSL: PROCESS FOLLOW STANDARDS BEFORE GOODS CLEAR
RELEASE//

Border Station

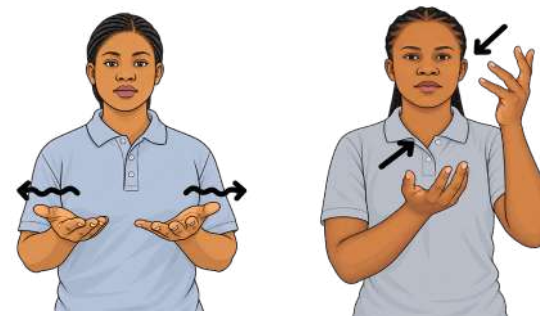
This is a customs office located at an international border crossing.



KSL: OFFICE CUSTOMES BORDER

Cargo Handling

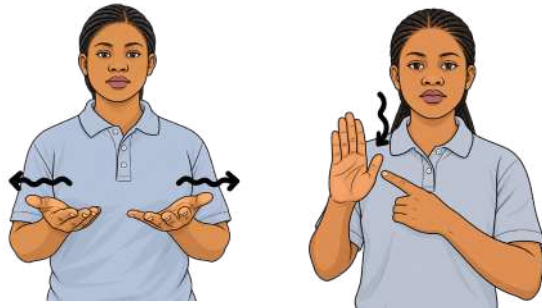
The loading, unloading, movement and storage of cargo within a port, airport or customs facility.



KSL: CUSTOM AREA PORT STORAGE GOODS LOAD UNLOAD //

Cargo Manifest

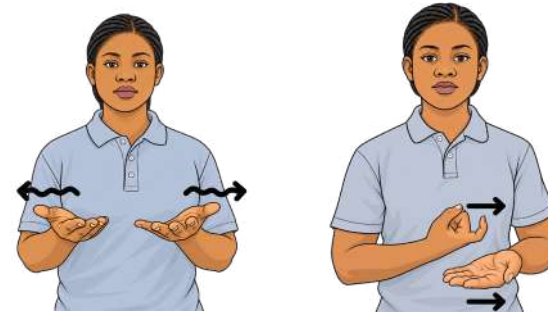
This is the document listing all goods carried on a vessel, aircraft or a vehicle.



KSL: DOCUMENT DETAIL LIST ALL GOODS INSIDE VESSEL//

Cargo Tracking Device

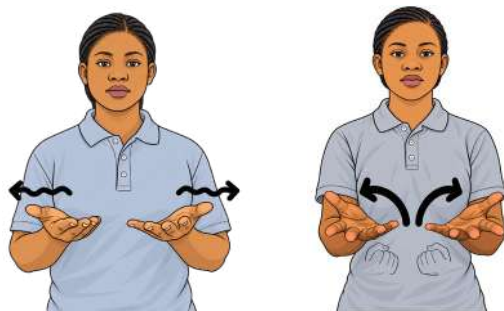
This is an electronic device installed on cargo to monitor its movement.



KSL: ELECTRONIC DEVICE MONITOR GOODS MOVE//

Cargo Release

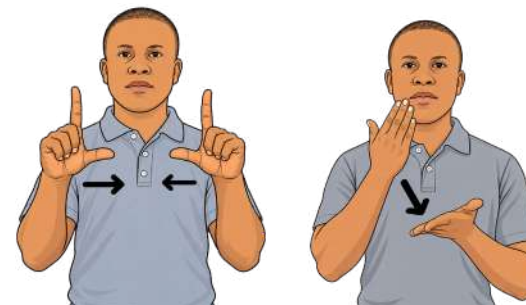
This is the authorization issued by customs allowing goods to be collected after all custom requirements have been fulfilled.



KSL: LAW KRA APPROVE GOOD COLLECT CAN ALL LAW FOLLOW//

Certificate of Conformity (COC)

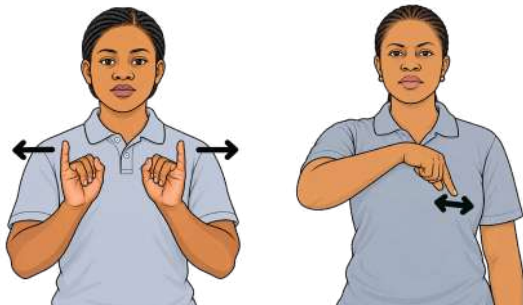
The document certifying that goods comply with the applicable standards and technical requirements before importation.



KSL: IMPORTATION NOT DOCUMENT APPROVE GOODS LAW FOLLOW//

Clearing Agents

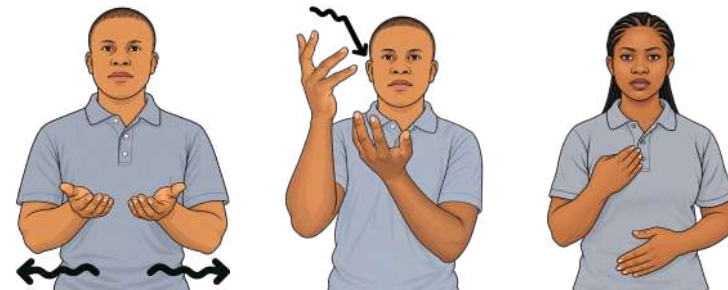
A licensed person authorized to prepare and submit custom declarations and facilitate the clearance of goods on behalf of an importer or exporter.



KSL: PERSON KRA APPROVE PREPARE DELIVER CUSTOM DOCUMENT CLEAR FOR IMPORTER EXPORTER GOODS //

Consignee

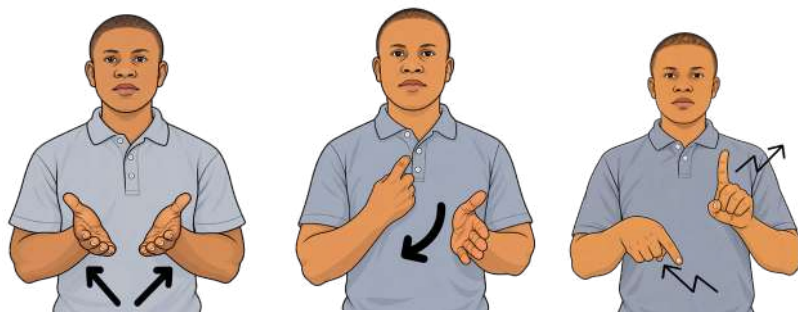
The person to whom goods are shipped or delivered.



KSL: PERSON GOODS SHIP DELIVER //

Common External Tariff, (CET)

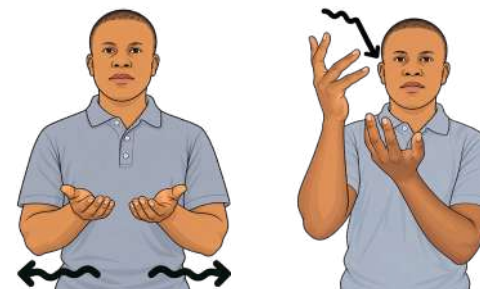
The common custom tariff supplied by East African Community Partners states goods imported from outside the community.



KSL: COMMON EAST AFRICAN TAX GOODS IMPORT FROM OTHER COUNTRIES

Consignment

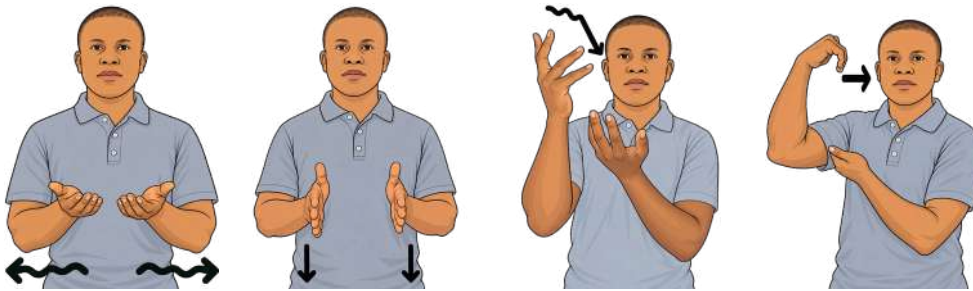
The goods shipped together from one consigner to one consignee.



KSL: GOODS IMPORT FROM ONE TO OTHER PERSON

Consignor

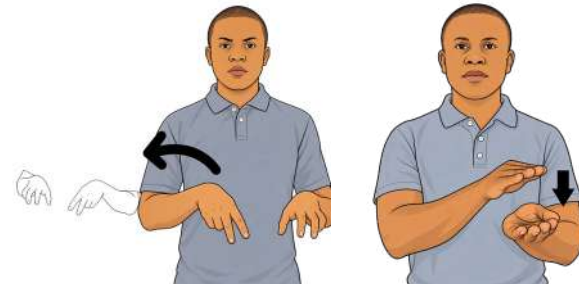
A person sending goods to another person.



KSL: PERSON SEND GOODS TO PERSON OTHER

Container Depot

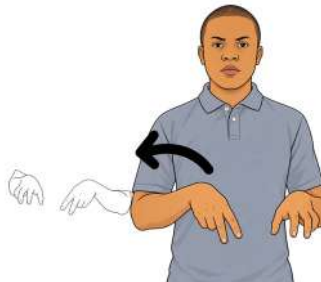
A facility used for the storage, maintenance and handling of empty or loaded shipping containers.



KSL: AREA STORAGE MAINTAIN FULL ALSO EMPTY CONTAINER

Container

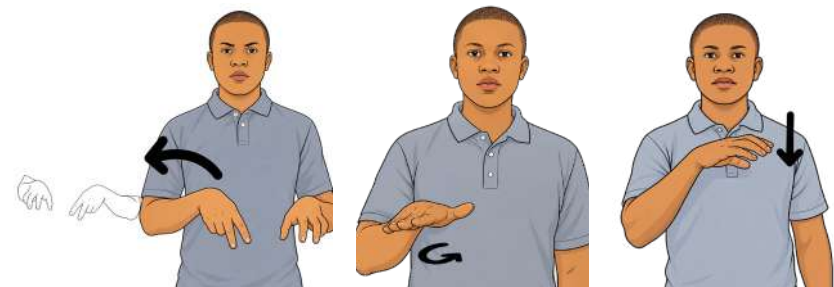
A reusable transport unit designed to carry goods securely during transportation.



KSL: CONTAINER CARRY GOODS SAFE TIME TRANSPORT//

Container Freight Station (CFS)

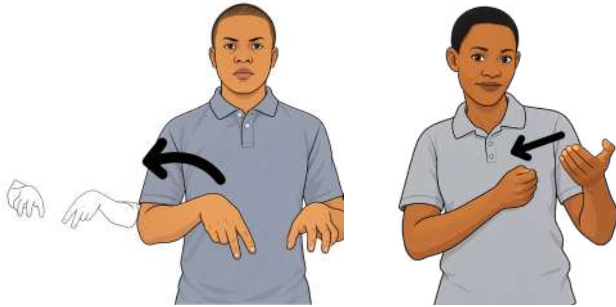
This is a customs approved facility where imported or exported cargo is received and packed, consolidated or cleared.



KSL: AREA KRA APPROVE KEEP IMPORT ALSO EXPORT GOODS
RECEIVE PACKAGE RELEASE//

Container Seal

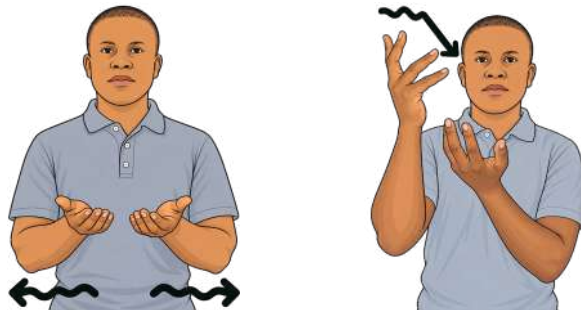
The security seal are fixed to a container to protect its contents during transportation.



KSL: CONTAINER SECURITY LOCK PROTECT CONTENTS TRANSPORT.

Containerized Cargo

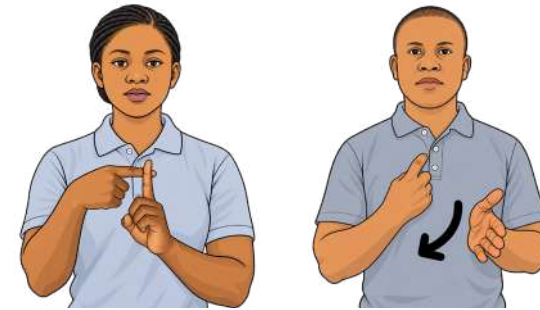
Goods transported in a shipping container.



KSL: CONTAINER INSIDE SHIP TIME TRANSPORT//

Cost, Insurance and Freight (CIF)

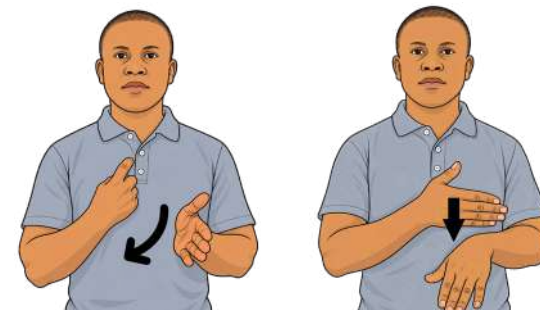
The value of imported goods including the cost of the goods, insurance and freight to the port of destination.



KSL: TOTAL VALUE GOODS COST INCLUDING INSURANCE TRANSPORT//

Counterfeit Goods

Goods that unlawfully imitate or infringe protected intellectual property rights.



KSL: FAKE GOODS//

Customs

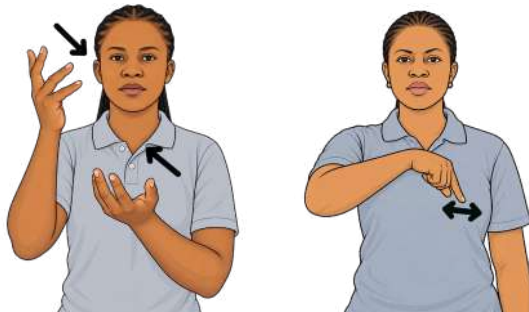
This is the administration responsible for controlling the importation, exportation and movement of goods and collecting customs duties and other taxes.



KSL: KRA SERVICE RESPONSIBLE MANAGE CUSTOMS LAW COLLECT DUTY AND TAX CONTROL IMPORT EXPORT GOODS.//

Customs Agent

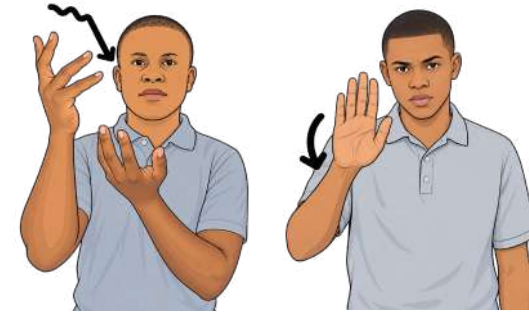
A person licensed to transact customs business on behalf of another person.



KSL: PERSON LICENSE TRANSACT CUSTOMS BUSINESS BEHALF PERSON//

Customs Bond

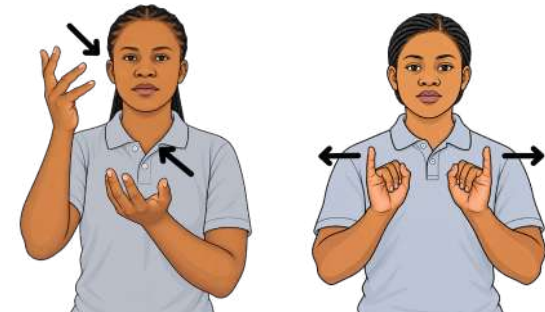
A financial guarantee provided to secure compliance with customs obligations.



KSL: PERSON PROMISE FOLLOW CUSTOMS REQUIREMENT FINANCIAL MONEY GUARANTEE MUST//

Customs Clearance

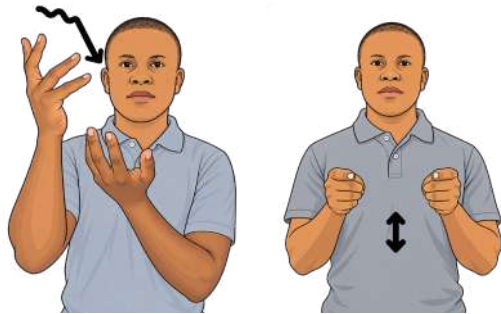
The process of obtaining customs approval for the release of imported or exported goods after meeting all legal requirements.



KSL: APPROVE PROCESS IMPORT EXPORT PERSON MUST OBEY //

Customs Control

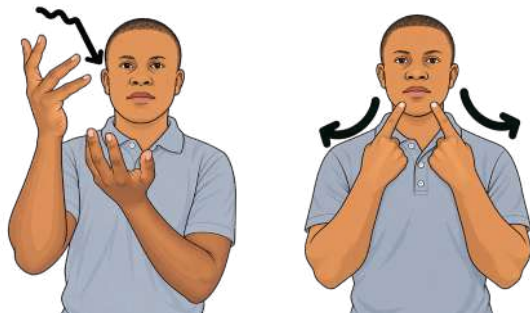
Measures applied by customs to ensure compliance with customs law may include the location of goods, nature of goods or customs procedure applied.



KSL: ACTIVITY KRA MONITOR LAW OBEY INCLUDE GOODS
LOCATION TYPE ALSO PROCESS//

Customs Declaration

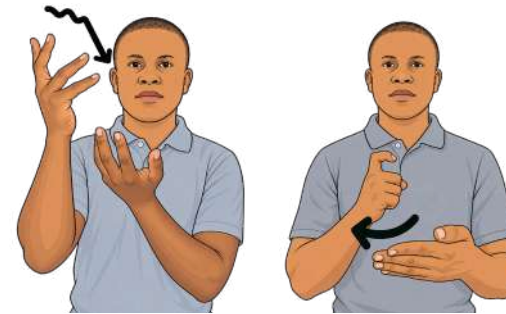
The prescribed information submitted to customs regarding imported, exported or transit goods.



KSL: INFORMATION GIVE CUSTOMS ABOUT GOODS IMPORTED OR
MOVE ANOTHER LOCATION//

Customs Duty

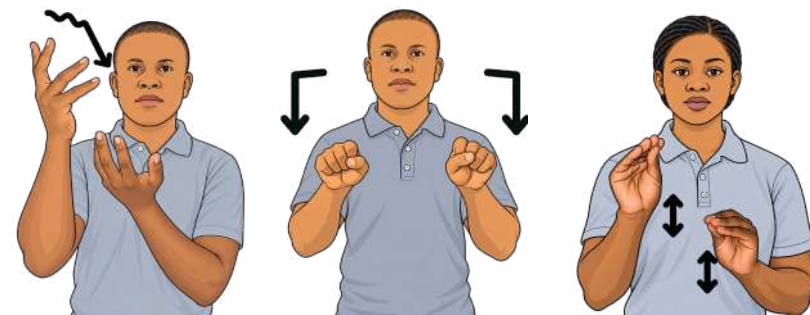
The duty charged on imported or exported goods under the customs laws.



KSL: CUSTOMS LAW TAX PAY IMPORTED OR EXPOTED
GOODS//

Customs Entry

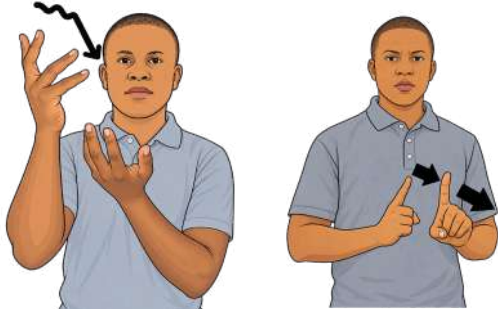
The declaration submitted to customs for the clearance of goods.



KSL: INFROMATION GIVE KRA BEFORE GOODS CLEAR//

Customs Escort

The supervision of goods by customs officers during movement under customs control.



KSL: KRA OFFICER SUPERVISE GOOD MOVEMENT CUSTOMS AREA//

Customs Examination

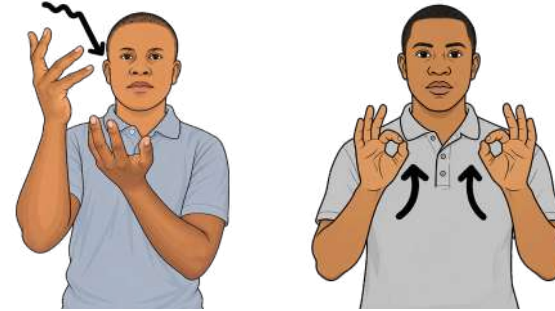
The inspection of goods by customs to verify the accuracy of a declaration.



KSL: KRA CUSTOM INSPECT GOODS DOCUMENT VERIFY GOODS//

Custom Formalities

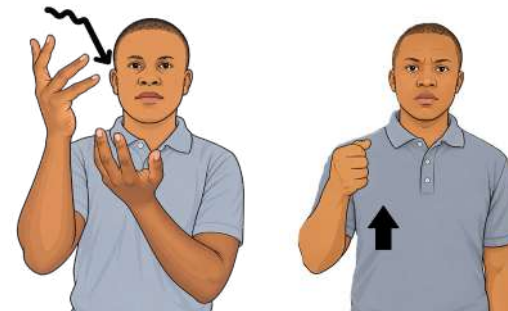
All the operations which must be carried out by the persons concerned and by the customs in order to comply with customs law.



KSL: ALL ACTIVITIES MUST HAPPEN FOLLOW KRA CUSTOMS LAW//

Customs Hold

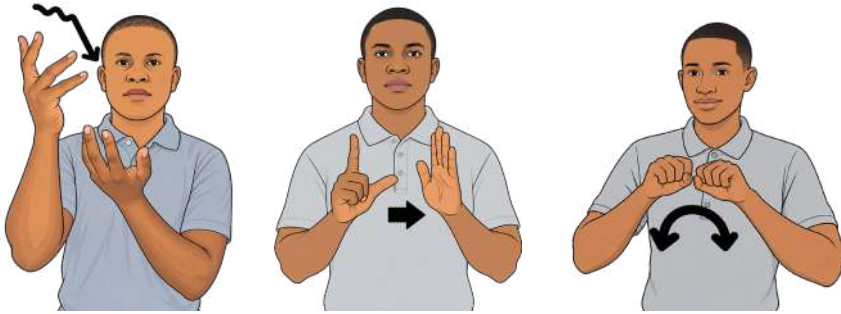
The temporary restriction preventing the release of goods pending compliance with customs requirements.



KSL: TEMPORARY STOP GOODS RELEASE ONLY RELEASE AFTER CONFIRM LAW FOLLOW//

Customs Offense

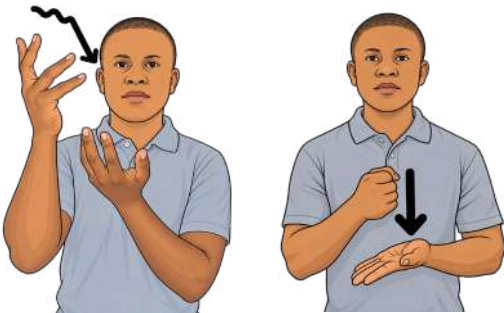
A breach of customs law that attract administrative or legal action.



KSL: KRA CUSTOMS LAW BREAK FINE//

Customs Office

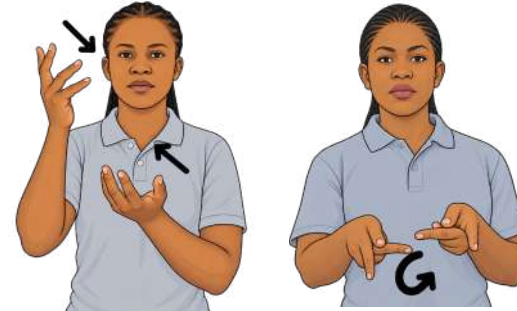
The customs administrative unit competent for the performance of customs formalities and the premises or other area approved for that purpose by the competent authorities.



KSL: DEPARTMENT OFFICE RESPONSIBLE WORK AREA//

Customs Procedures

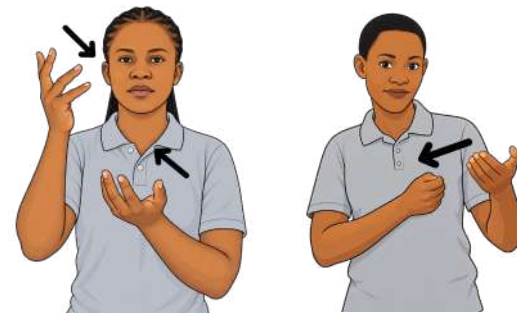
The customs treatment applied to goods under the customs law determining how the goods will be imported, exported, warehoused, transported or otherwise handled under customs control.



KSL: KRA CUSTOMS LAW DETAIL IMPORT WAREHOUSE
TRANSPORT GOODS//

Customs Seal

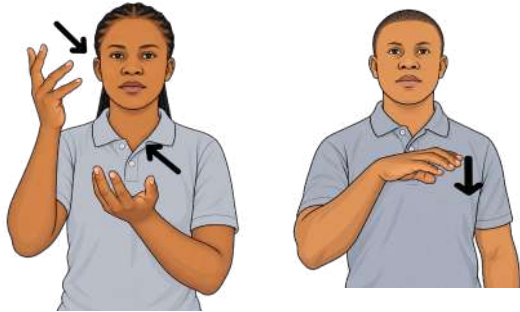
The official seal placed on goods, vehicles or containers under customs control.



KSL: KRA SEAL OFFICAL GOODS, VEHICLE CONTAINERS TIME
CUSTOM CONTROL//

Customs Station

A designated place where custom services are provided and custom formalities are performed.



KSL: KRA CUSTOM OFFICIAL CUSTOM WORK AREA//

Customs Territory

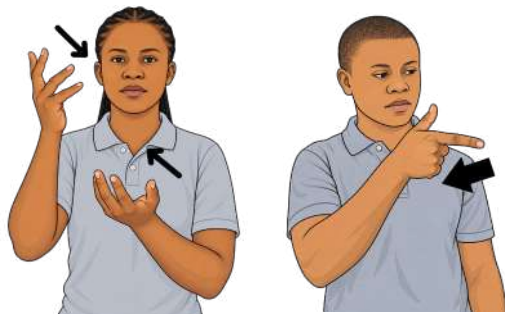
The geographical area within which customs laws are administered. and enforced.



KSL: KRA CUSTOMS LAW AREA ENFORCE LAW//

Customs surveillance

The continuous monitoring of goods, means of transport and persons under customs control.



KSL: KRA CUSTOMS MONITOR GOODS TRANSPORT ALSO PEOPLE//

Customs Valuation

The process of determining the customs value of imported goods for the assessment of duties and taxes.



KSL: TAX VALUE PROCESS//

Customs Value

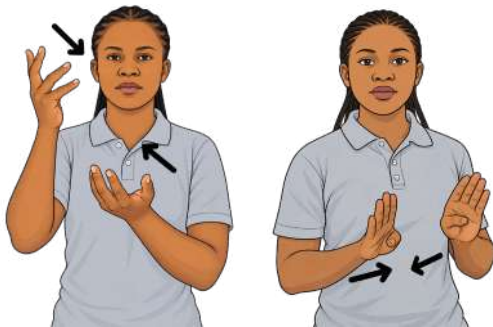
The value of imported goods determined in accordance with the customs valuation rules for assessment of duties and taxes.



KSL: IMPORT GOODS FINISH ASSESSMENT AIM TAX VALUE//

Customs Warehouse

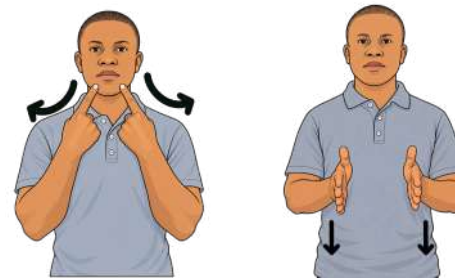
A licensed facility where imported goods are stored under customs control.



KSL: BUILDING KRA APPROVE KEEP IMPORT GOODS//

Declarant

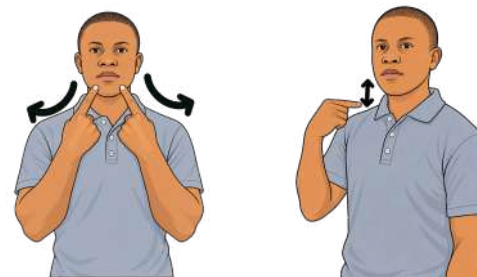
The person who loads a custom declaration or on whose behalf a declaration is lodged.



KSL: PERSON APPLY CUSTOM DOCUMENTAT EXPLAIN//

Declaration Reference Number

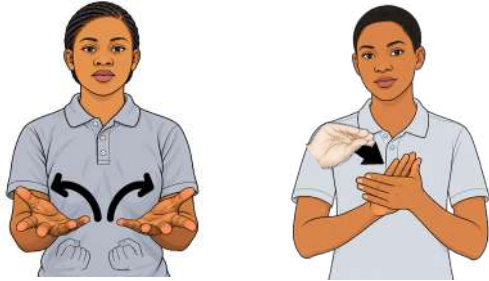
This is the unique reference assigned to identify a customs declaration



KSL: SPECIAL NUMBER GIVEN IDENTIFY CUSTOM FORM
DOCUMENT EXPLAIN//

Delivery Note

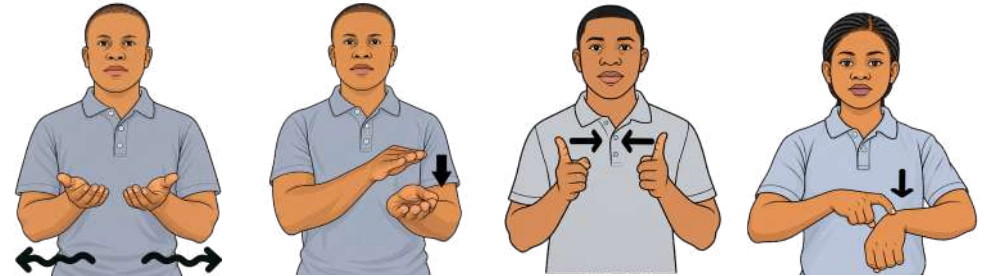
The document accompanying goods delivered to confirm the quantity and description of the goods supplied.



KSL: DOCUMENT WITH GOODS DELIVER SHOW QUANTITY AND DESCRIPTION SUPPLY FINISH//

Detention

This is a temporary retention of goods by customs for examination or further action.



KSL: SHORT GOODS HOLD AIM MORE EXAMINATION ALSO ACTION//

Depot

This is a customs approved facility used for the storage, handling or movement of imported, exported or transit goods.



KSL: BUILDING ACCEPT FOR STOR ALSO HANDLE MOVEMENT GOODS IMPORTED EXPORTED OR TRAVEL OTHER AREA//

Diversion

This is the unauthorized change of the approved route or destination of goods under customs control.



KSL: DESTINATION CHANGE NOT ALLOWED NO APPROVAL//

Duty Remission

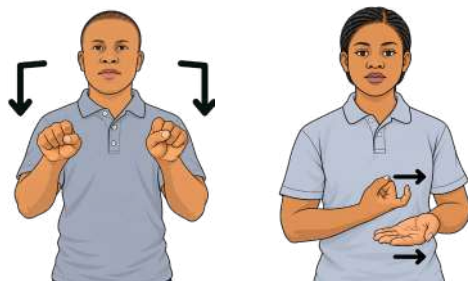
This is the reduction or waiver of import duty granted on specified goods or to eligible manufacturers in accordance with the customs law and applicable regulations.



KSL: TAX REDUCE GOODS SOME KRA MANUFACTURER APPROVE
FINISH FOLLOW LAW//

Electronic Cargo Tracking System (ECTS)

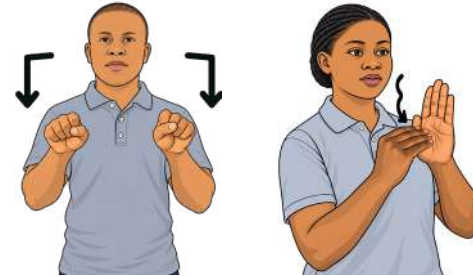
This is the electronic system used to monitor the movement of cargo under customs control.



KSL: DIGITAL SYSTEM HELP MONITOR GOODS MOVEMENT //

Electronic Manifest

This is the cargo manifest submitted electronically to customs.



KSL: DOCUMENT LIST GOODS INFORMATION SUBMIT KRA
ONLINE//

Exemption

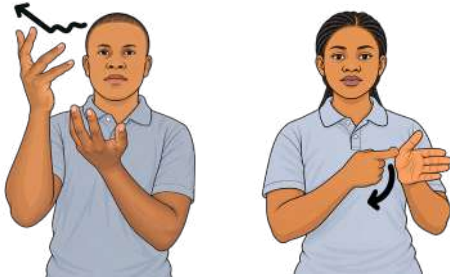
This is the relief granted from the payment of custom duties or taxes under the law.



KSL: TTAX PAY PAUSE KRA ACCEPT FOLLOW LAW//

Export Duty

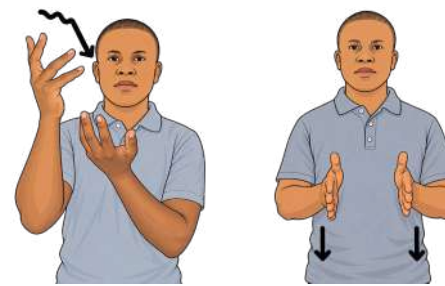
The customs duty charged on goods exported from Kenya where applicable.



KSL: EXPORT GOODS TAX//

Exporter

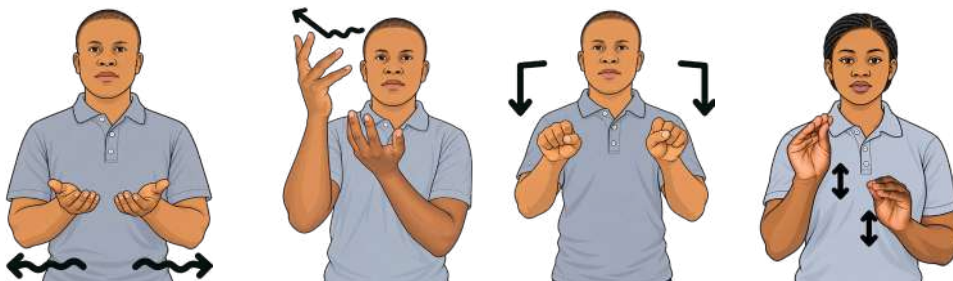
The person or company who sends goods out of Kenya.



KSL: PERSON OR COMPANY GOODS EXPORT//

Export Entry

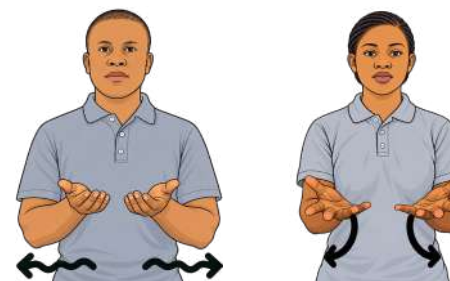
This the custom declaration submitted for goods exported from Kenya.



KSL: DOCUMENTS DETAIL EXPLAIN GOODS EXPORTED FROM KENYA//

Forfeiture

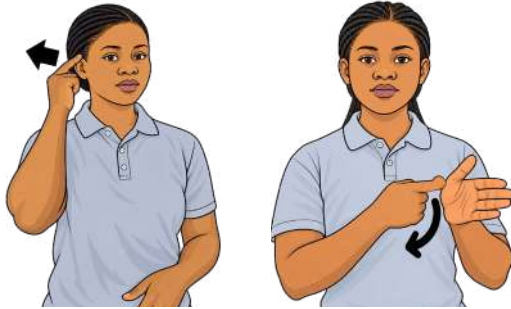
This is the loss of ownership of goods to the government following illegal customs action.



KSL: GOODS OWNER ILLEGAL CUSTOM ACTION GOVERNMENT OWN//

Fee Onboard (FOB)

The value of goods at the port of export before freight and insurance costs are added.



KSL: GOODS VALUE BEFORE CONTAINER INSURANCE FEE
ADD//

Freight

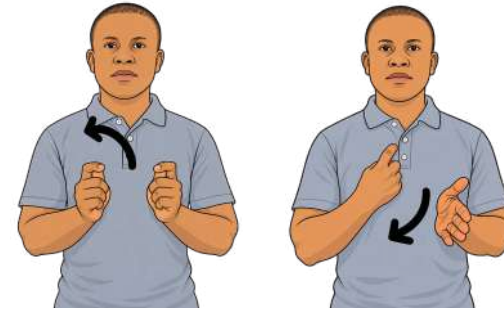
These are the goods transported from one place to another.



KSL: GOODS TRANSPORT ONE AREA MOVE TO ANOTHER//

Freight charges

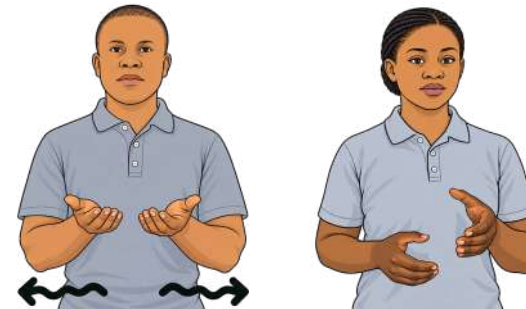
The charges payable for transporting goods.



KSL: COST PAY GOODS TRANSPORT//

Freight Deconsolidation

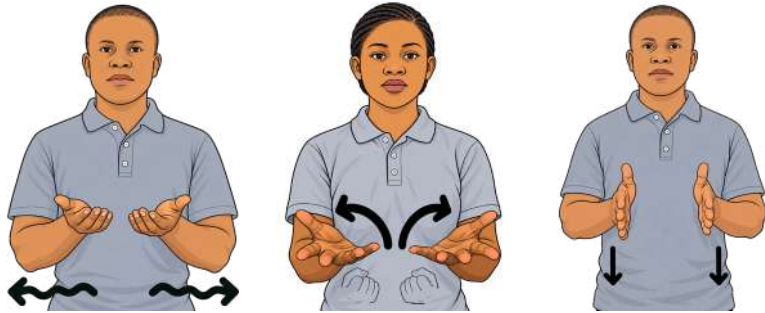
This is the process of separating a consolidated shipment into individual consignments.



KSL: SEPERATE GOODS PROCESS FROM SHIP GOODS FOR
PERSON //

Freight Forwarder

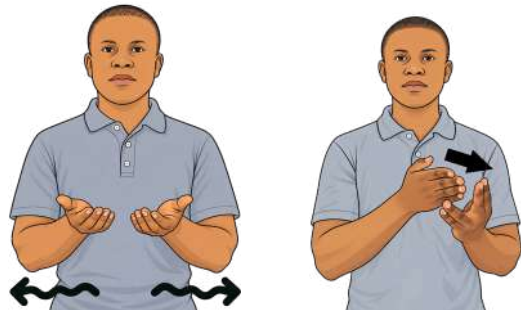
This is the person or company that arranges the transportation, storage and delivery of goods on behalf of importers or exporters.



KSL: PERSON OR COMPANY PLAN GOODS TRANSPORT STORAGE DELIVERY FOR IMPORTER EXPORTER//

Green Channel

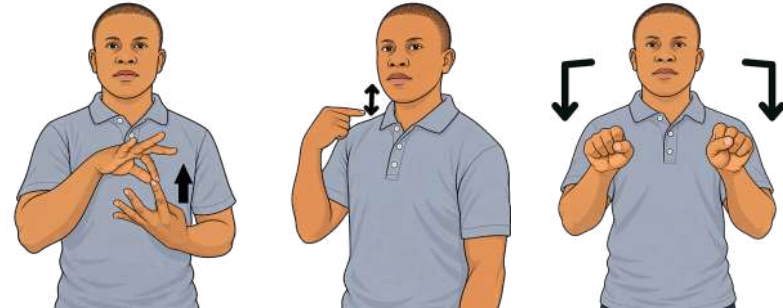
This is the customs clearance route for low-risk consignments requiring minimal intervention



KSL: SEPERATE GOODS PROCESS FROM SHIP GOODS FOR PERSON //

Harmonized System (HS)

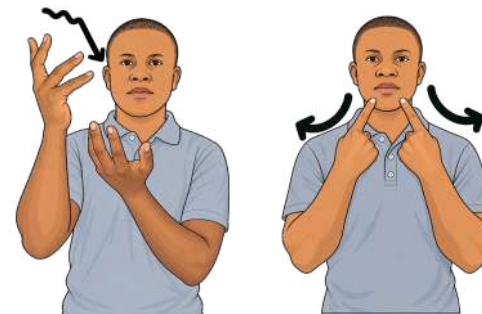
This is the internationally standardized numerical code used to classify goods for customs purposes.



KSL: INTERNATION STANDARD NUMBER GOOD GROUP FOR CUSTOM//

Import Declaration Fee (IDF)

This is the levy charge on imported goods in accordance with the applicable law.



KSL: LAWS GUIDE TAX GOODS IMPORT//

Import Duty

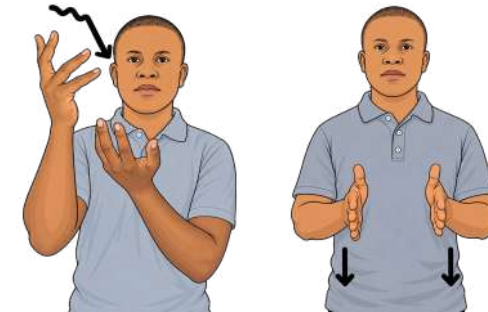
The customs duty charged on goods imported into Kenya.



KSL: TAX KENYA LAW CHARGE TIME IMPORT//

Importer

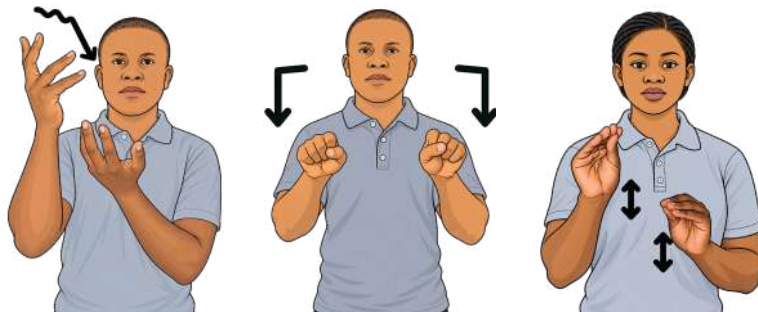
The person who brings goods into Kenya for home use, warehousing or another customs procedure.



KSL: PERSON IMPORT GOODS AIM PERSONAL USE WAREHOUSE OR OTHER PROCESS//

Import Entry

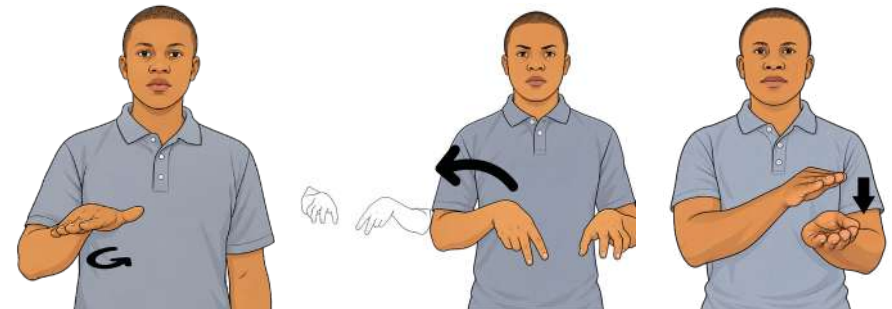
The customs declaration submitted for goods imported into Kenya.



KSL: DOCUMENT DETAIL CLEAR GOODS IMPORT//

Inland Container Depot (ICD)

A customs- controlled inland facility where cargo is received, stored, cleared and dispatched.



KSL: AREA GOODS RECIEVE STORE CLEAR AND SEND AOTHER AREAS//

Insurance

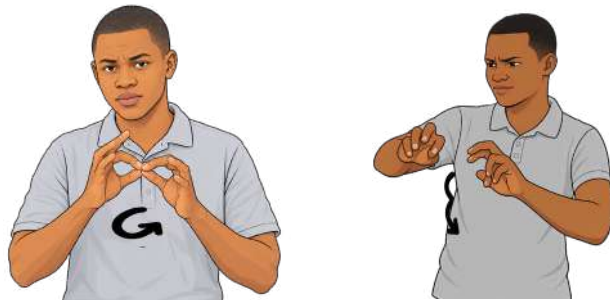
The cost of protecting goods against loss or damage during transportation.



KSL: GOODS PROTECTION COST AGAINST LOSS DAMAGE TIME
TRANSPORTATION//

Joint Inspection

The inspection of goods conducted by customs together with other competent government agencies.



KSL: PARTNERSHIP INSPECTION KRA WITH OTHER GOVERNMENT
DEPARTMENTS//

Manifest Amendment

The correction or modification of information contained in a cargo manifest.



KSL: DOCUMENT ADJUSTMENT CHANGE//

Merchandise

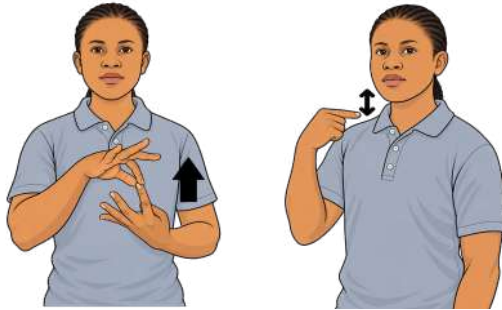
Goods imported, exported or traded that are subject to custom procedures and applicable taxes or duties.



KSL: GOODS IMPORT EXPORT OR BUSINESS FOLLOW CUSTOM
PROCESS ALSO TAXES//

Nomenclature

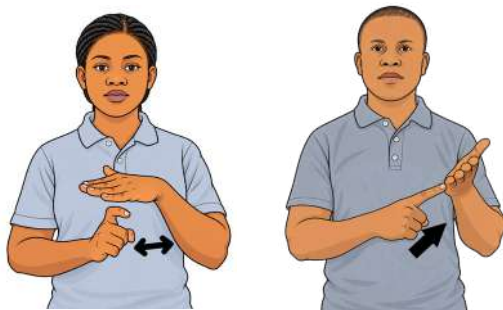
This is a classification and coding system for tariff purposes.



KSL: CLASSIFICATION ALSO CODING SYSTEM AIM TAX

Non-Intrusive Inspection (NII)

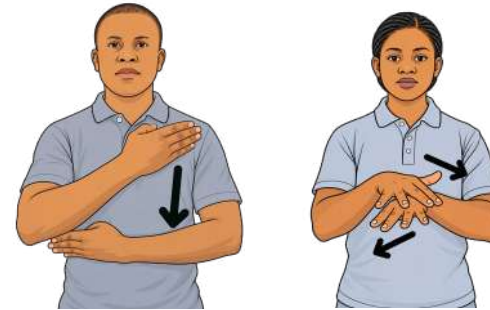
The inspection of cargo using scanning technology without physically opening the consignment.



KSL: GOODS INSPECTION NOT MOST OPEN SEAL//

One Stop Border Post (OSBP)

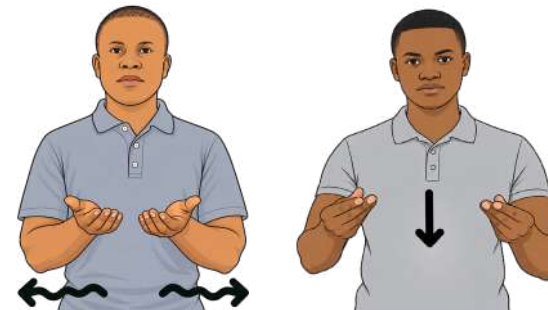
A border facility where neighboring countries conduct joint border clearance procedures to facilitate trade and travel.



KSL: AREA HAPPEN NEIGHBOUR COUNTRY JOINT WORK HELP
TRADE ALSO TRAVEL//

Perishable Goods

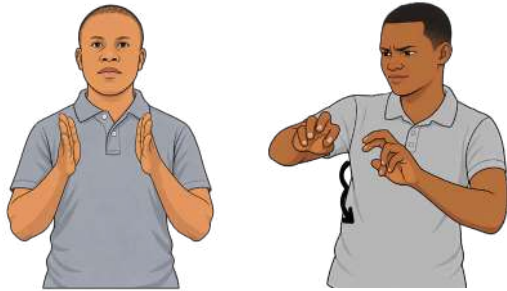
Goods that are liable to deteriorate in quality or condition if not stored, handled or transported within a specified period.



KSL: GOODS QUALITY DETERIORATE IF TIME PASS STORAGE//

Physical Inspection

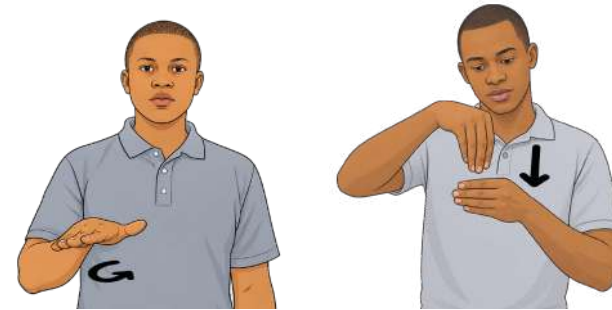
The examination of goods by customs to verify their quantity, description, value, classification or condition.



KSL: GOODS EXAMINATION KRA CONDUCT AIM VERIFY QUANTITY
TYPE VALUE CONDITION//

Port of Entry

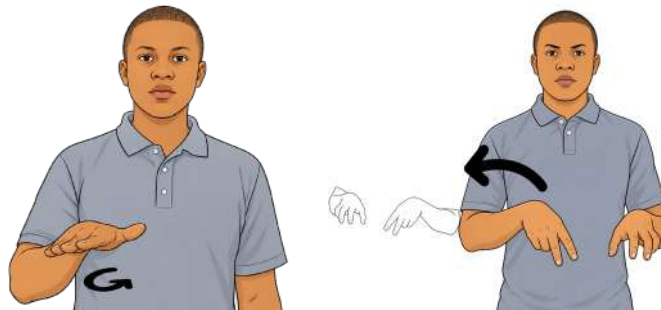
The designated location through which goods legally enter a country.



KSL: APPROVE AREA LAW ALLOW GOODS ENTER COUNTRY//

Port of Discharge

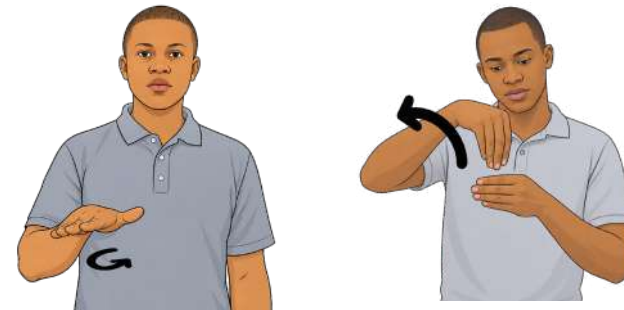
The port where goods are unloaded from a vessel upon arrival.



KSL: AREA APPROVE SHIP ARRIVE GOODS UNLOADED

Port of Exit

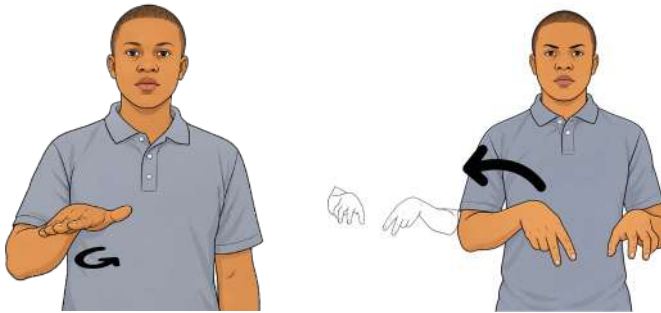
The designated location through which goods legally leave a country.



KSL: AREA APPROVE SHIP EXIT GOODS LOADED//

Port of Loading

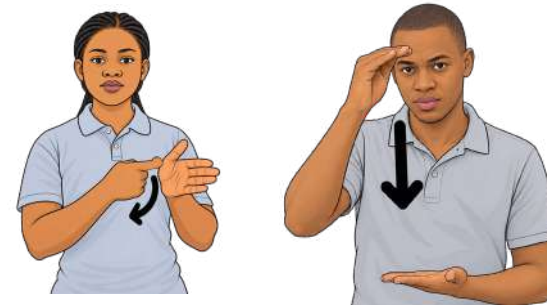
The port where goods are loaded onto a vessel for export.



KSL: AREA GOODS SHIP LOAD FOR EXPORT //

Preferential Treatment

The application of reduced or zero customs duty to qualifying goods under a trade agreement.



KSL: REDUCE TAX FOR GOODS OBSERVE TRADE AGREEMENT//

Post Clearance Audit (PCA)

The audit conducted after the release of goods to verify compliance with customs law.



KSL: GOOD RELEASE FINISH AUDIT DONE//

Pre-Shipment Inspection

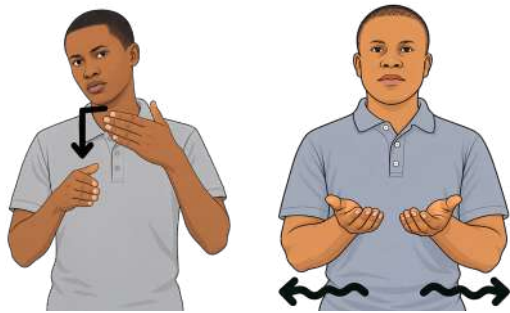
This is the verification of goods before export to verify quality, quantity, value or compliance with applicable requirements.



KSL: BEFORE EXPORT INSPECTION AIM VERIFY GOODS QUALITY
VALUE ALSO LAW COMPLIANCE//

Prohibited Goods

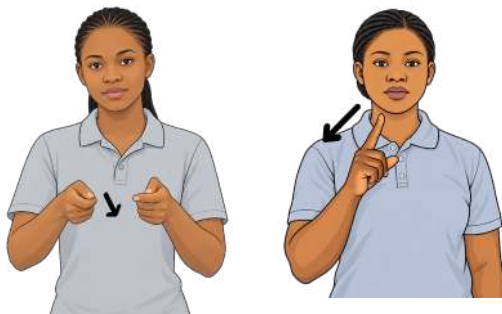
Goods whose importation or exportation is prohibited by law.



KSL: GOODS IMPORT EXPORT BLOCK//

Purchase Order

The document issued by a buyer requesting the supply of specified goods or services under agreed terms.



KSL: DOCUMENT BUYER RECEIVE AFTER SUPPLY SPECIFIC GOODS SERVICES AFTER AGREEMENT//

Railway Development Levy

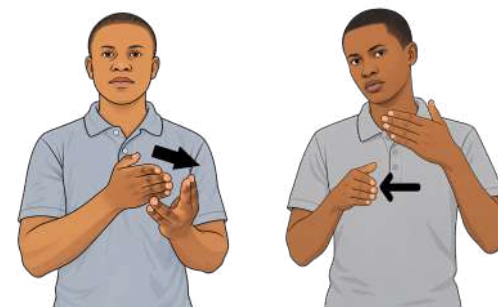
This is the levy charged on imported goods to support railway infrastructure development.



KSL: TAX IMPORT GOODS AIM SUPPORT RAILWAY INFRASTRUCTURE//

Red Channel

This is the customs clearance route requiring physical inspection of goods.



KSL: KRA CLEAR ROUTE MUST GOODS PHYSICAL INSPECTION//

Release Notification

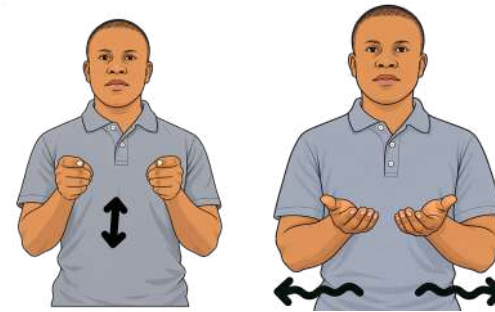
This electronic notification confirming that goods have been released by customs.



KSL: CUSTOMS GOODS RELEASE NOTICE INFORMATION//

Restricted Goods

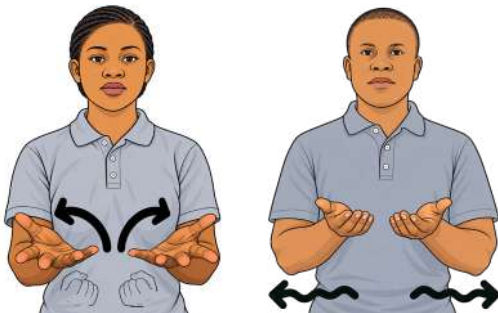
These are goods that may only be imported or exported subject to specified conditions or approvals.



KSL: APPROVAL MUST IMPORT EXPORT GOODS//

Release of Goods

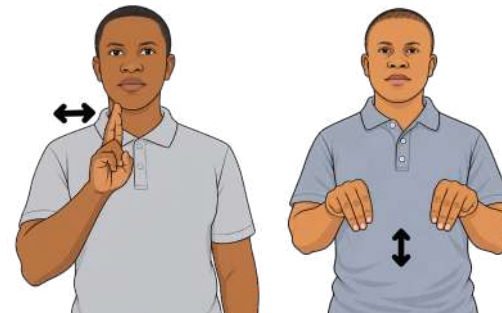
This is the authorization granted by customs allowing goods to leave customs control.



KSL: CUSTOMS GOODS RELEASE CUSTOM CONTROL AREA//

Risk Management

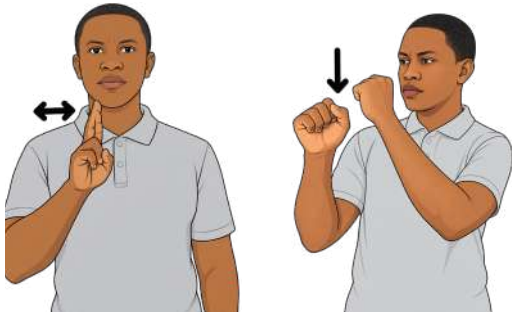
Coordinated activities by administration to direct and control risk. This is the systematic application of risk analysis to customs operations.



KSL: ADMINISTRATION PARTNER CONTROL RISK THROUGH SYSTEM RISK ANALYSIS //

Risk Profiling

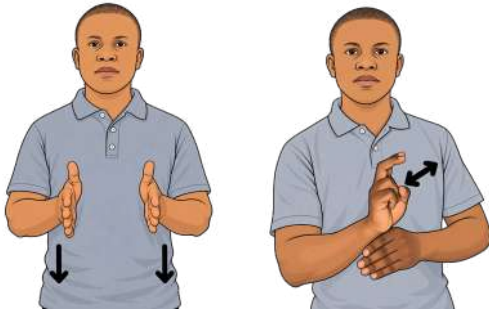
This is the analysis used to determine the level of risks associated with goods, traders or transactions.



KSL: CAREFUL SEARCH IDENTIFY RISK GOOS BUSINESS PERSON
E//

Route Monitoring

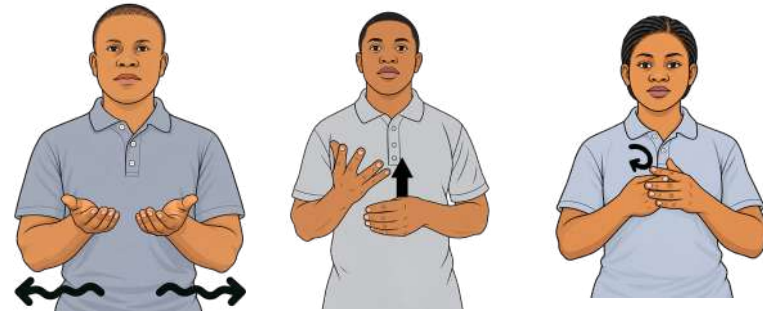
This is the process of tracking cargo along an approved customs transit route.



KSL: CAREFUL MONITOR GOODS MOVEMENT APPROVE
ROUTE//

Rules of Origin

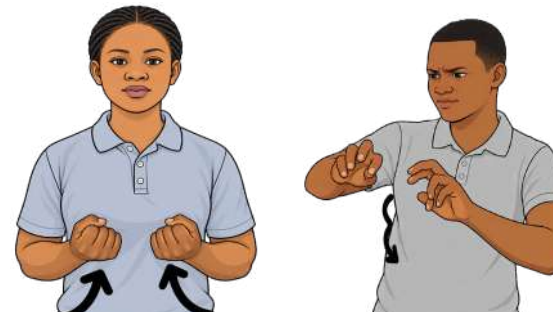
The criteria used to determine the country in which goods are considered to have originated for customs purposes.



KSL: CUSTOMS ROCESS IDENTIFY GOODS ORIGIN//

Scanner Inspection

The examination of cargo using an intrusive scanning technology.



KSL: TECHNOLOGY GOODS SCAN//

Seizure

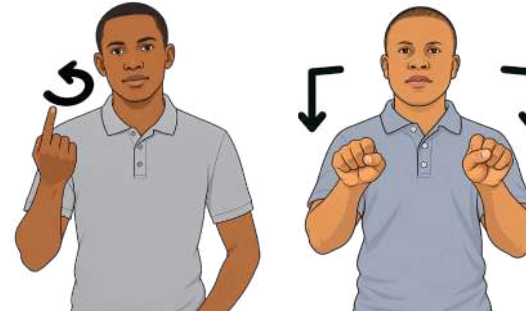
The lawful taking of goods by customs due to non-compliance with custom laws.



KSL: LAW APPROVE KEEP GOOD LAW FOLLOW NOTHING//

Single Window

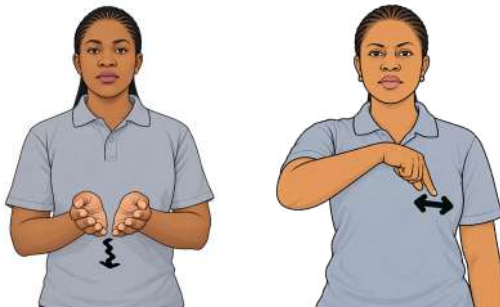
A system that enables traders to submit import, export, and transit information through a single electronic entry point.



KSL: SYSTEM HELP TRADER FILL EXPRT IMPORT TRANSPORT
ROUTR INFORMATION//

Shipping Agent

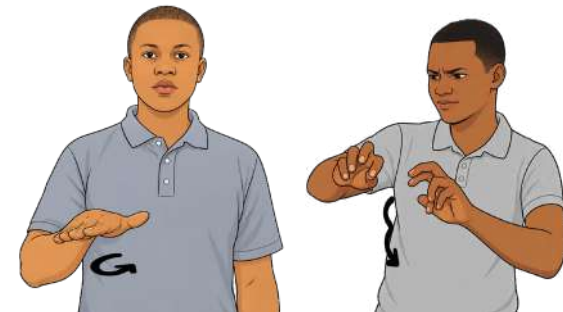
The person or company appointed to represent a shipping line in managing vessels operations, cargo documentation and related services.



KSL: CUSTOMS APPROVE PERSON COMPANY OPERATE SHIP CARGO
DOCUMENTATION OTHER SERVICES//

Site Inspection

The examination of goods, premises or facilities by custom or other competent to verify compliance with applicable laws and procedures.



KSL: CUSTOM LAW PROCESS SEARCH GOODS BUILDING
AREA//

Smuggling

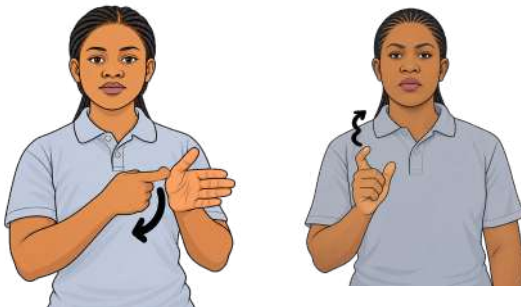
The unlawful importation, exportation or movement of goods to evade customs control or payment of duties.



KSL: CAREFUL MONITOR GOODS MOVEMENT APPROVE ROUTE//

Tariff

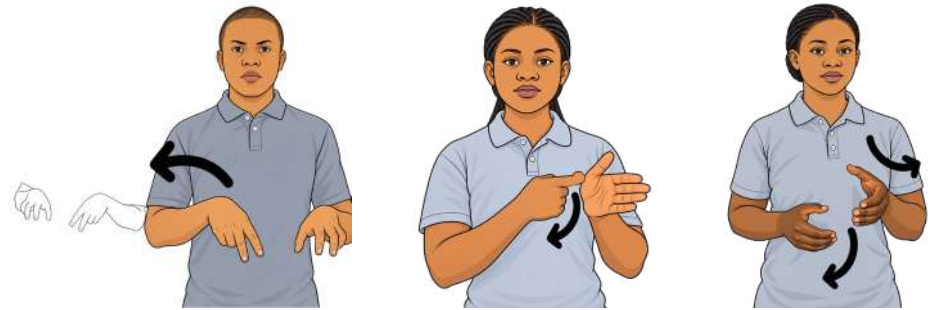
The classification category of goods within the harmonized system.



KSL: TAX SYSTEM//

Tariff Classification

This is the process of assigning goods to the correct tariff code under the harmonized system.



KSL: GOODS GROUP AIM HELP TAX PROCESS//

Tariff Subheading

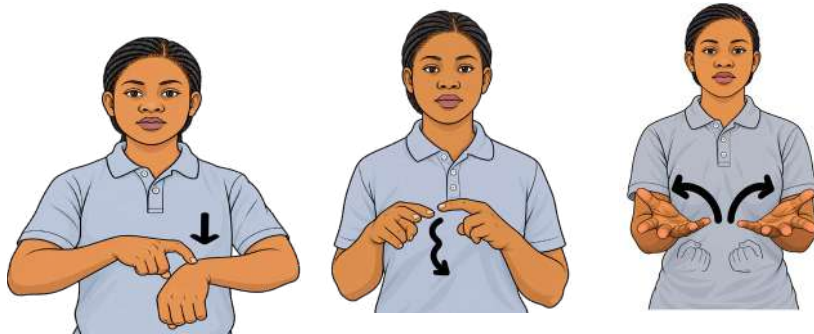
This is the more detailed classification of goods under a tariff heading.



KSL: DETAIL PROCESS GOODS GROUP//

Time Release Study (TRS)

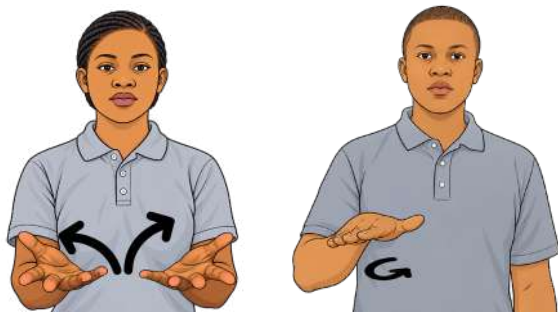
Strategic internationally recognized tool to measure the actual time required for the release and or clearance of goods from the time of arrival until physical release of cargo



KSL: INTERNATIONAL TOOL HELP MEASURE TRUE TIME FOR RELEASE OR GOODS CLEAR FROM ARRIVE UNTIL PHYSICAL RELEASE OF CARGO//

Trade Facilitation

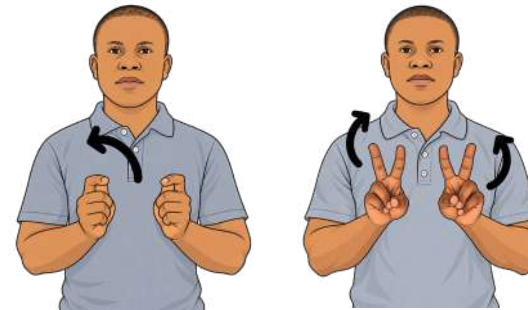
This is the simplification and harmonization of customs procedures to promote the efficient movement of goods across borders.



KSL: EASY HARMONISE PROCEDURE AIM PROMOTE EFFECIENT GOODS MOVEMENT ACROSS BORDERS//

Transaction Value

This is the price actually paid or payable for imported goods when sold for export to Kenya.



KSL: TAX TRUE PAY OR PAY TIME IMPORT KENYA GOODS//

Transshipment

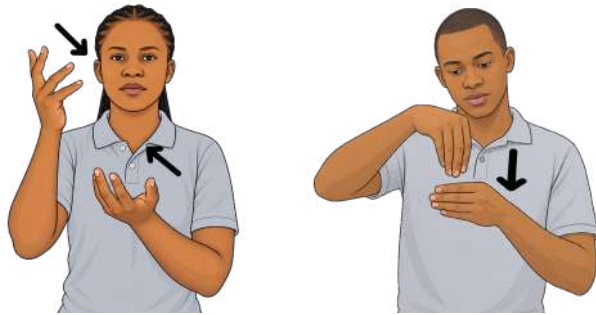
This is the transfer of goods from one vessel, aircraft or vehicle to another during transportation.



KSL: GOODS TRANSFER FROM ONE VESSEL TO ANOTHER//

Transit Entry

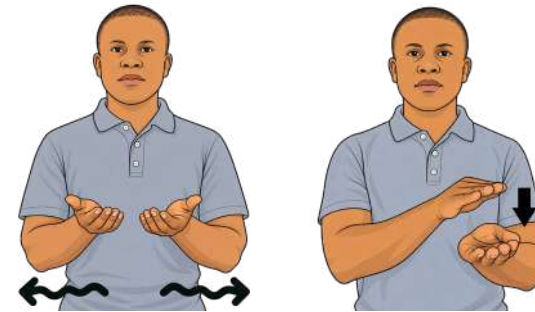
This is the customs declaration submitted to goods transported through Kenya under customs control.



KSL: DOCUMENTATION EXPLAIN GOOD MOVE KENYA//

Transit Shed

A customs approved facility used for the temporary storage of goods awaiting customs clearance or onward transportation.



KSL: AREA APPROVE FOR STORAGE STAY SHORT TIME BEFORE CLREARANCE ALSO TRANSPORTATION//

Transit Goods

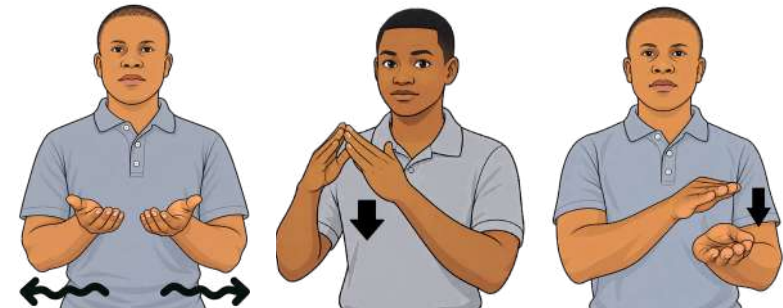
Goods transported through Kenya under customs control to another destination.



KSL: DOCUMENTATION EXPLAIN GOOD MOVE KENYA AIM ANOTHER AREA//

Warehouse

A building or other approved place used for the storage of imported, exported or transit goods under customs control.



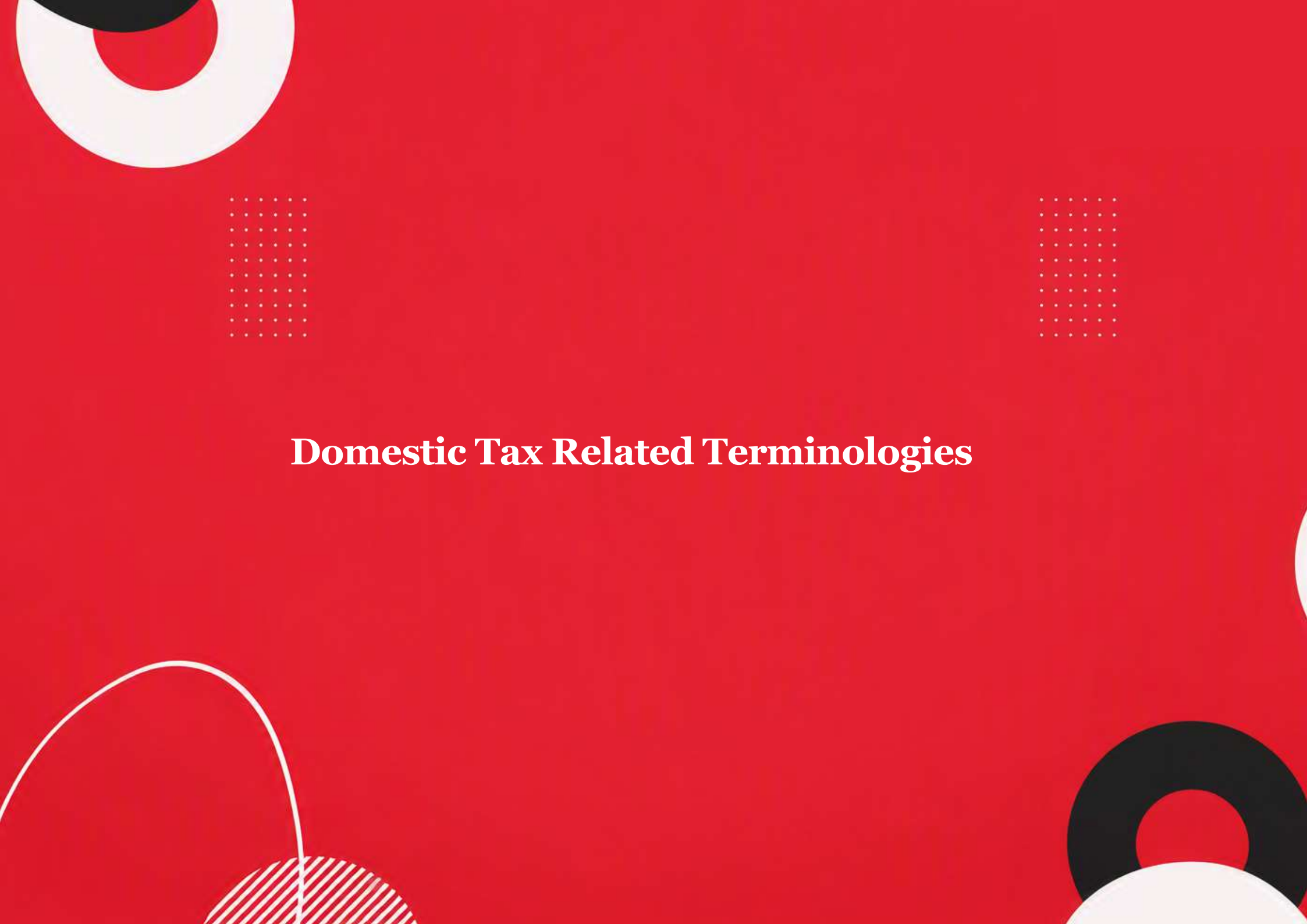
KSL: AREA OR BUILDING APPROVE FOR STORAGE STAY BEFORE CLREARANCE FOLLOW KENYA LAW//

Yellow Channel

The customs clearance route requiring documentary verification.



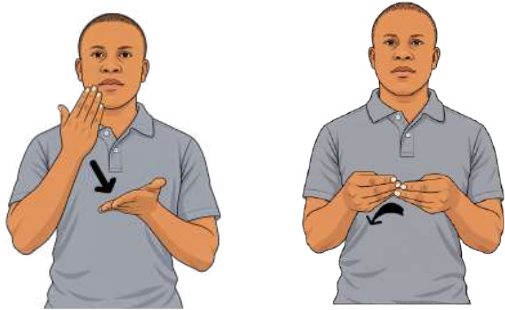
KSL: KRA CLEAR AFTER DOCUMENT VERIFIED//



Domestic Tax Related Terminologies

Acknowledgement Receipt

This is a confirmation issued through ITAX showing that KRA has successfully received a tax returns or other tax related submissions.



KSL: ITAX CONFIRMATION INFORMATION KRA FINISH RECEIVE //

Administration

This is the management and enforcement of tax laws including taxpayer registration, assessment, collection of taxes and compliance.



KSL: MANAGEMENT AND APPLICATION LAW TAXPAYER
REGISTRATION ASSESSMENT COMPLIANCE//

Actuary

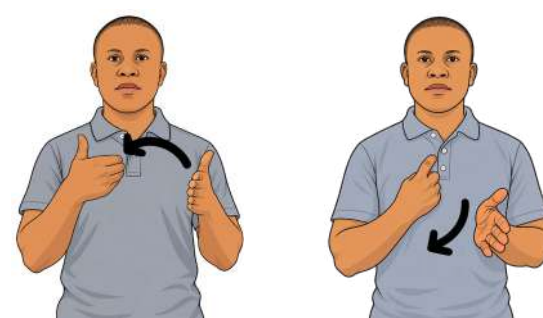
This is a person who is a fellow of a recognized institute of actuaries in England, Scotland, the United States of America or Canada or a person with actuarial knowledge approved by the commissioner of insurance



KSL: PERSON RECOGNIZE FINISH SKILLED ACTUARY FROM
INSTITUTION EXAMPLE ENGLAND SCOTLAND UNITED STATES
CANADA OR PERSON INSURANCECOMMISSIONER APPROVE//

Advanced Tax

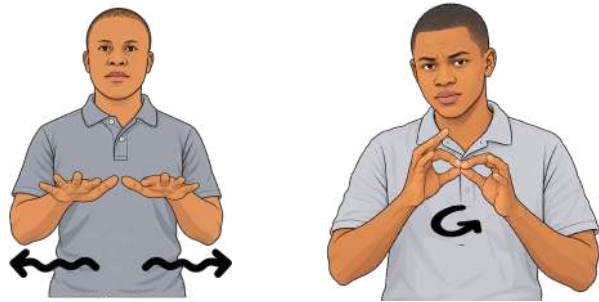
This is tax paid in advance by owners of commercial vehicles and public service vehicles as required by law before the final income tax is determined.



KSL: COMMERCIAL CAR OR PUBLIC VEHICLE OWNER TAX PAY
BEFORE FINAL INCOME AGREE//

Affiliate Marketing

This is a marketing arrangement where a person earns a commission for promoting another person's products or services.



KSL: MARKETING PLAN PERSON PAID COMMISSIOIN PROMOTING ANOTHER PERSON BUSINESS//

Agency Fees

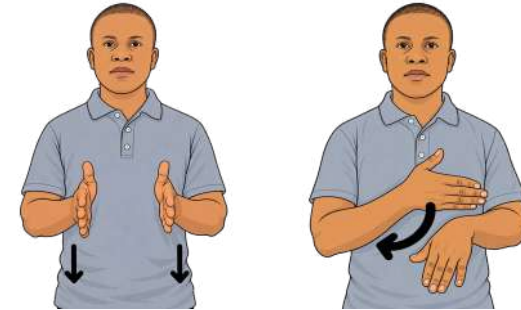
These are payments made to a person for acting or providing services on behalf of another person or the government.



KSL: PAY PERSON PROVIDING SERVICES FOR ANOTHER PERSON OR GOVERNMENT//

Allowable Deductions

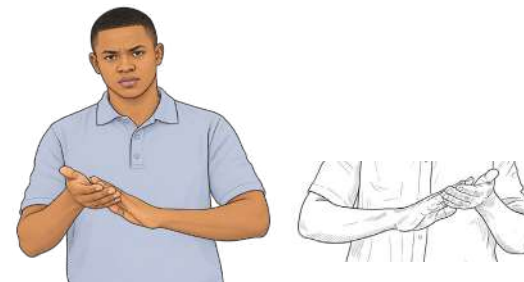
These are expenses that can be deducted when calculating taxable income as allowed by law.



KSL: COST REMOVE TIME CALCULATE INCOME TAX FOLLOW LAW//

Amnesty

This is relief from penalties, interest and fines on outstanding taxes when the taxpayer pays the principal tax as provided for through a finance bill approved by parliament and enacted into law.



KSL: RELIEF SUPPORT FROM PENALTY INTERETS FINES FROM TAXES WHEN TAX PAYER PAY IMPORTANT FEE TAX FOLLOW KENYA LAW PARLIAMENT PASS//

Ascertainment

This is the process of determining or establishing the correct amount of income, profit, gain, deduction or tax liability for tax purposes.



KSL: PROCESS DECIDE CORRECT AMOUNT IINCOME PROFIT DEDUCTION FOR TAX PURPOSE//

Assessment

This is the process of determining the amount of tax payable by a taxpayer and carried out by the taxpayer or the commissioner.



KSL: TAX PAYER OR COMMISIONER ASSESS TAX PAY

Assets

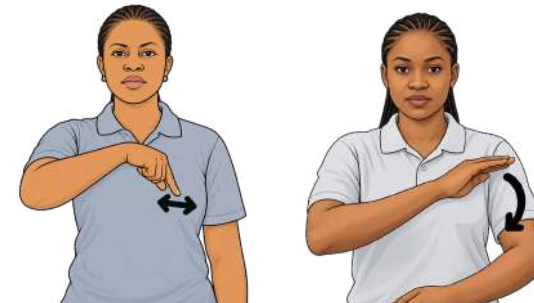
These are the things of value that a business owns or controls such as cash, buildings, vehicles and equipment.



KSL: VALUE THINGS BUSINESS OWNS OR CONTROLS EXAMPLE BUILDING VEHICLES//

Authorized Tax Agent

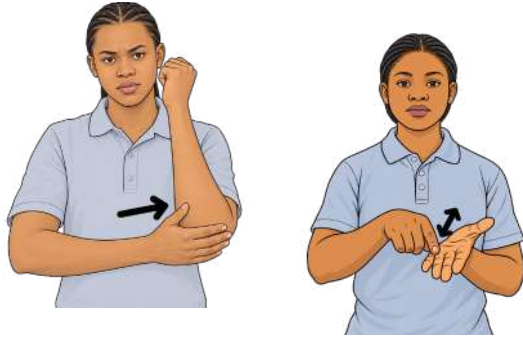
This is a person approved by KRA to represent a taxpayer in tax matters.



KSL: AGENT KRA APPROVE REPRESENT TAX PAYER ISSUE//

Bad Debt

This is money owed to a business by a customer that is unlikely to be recovered after the business made reasonable efforts to collect it without success.



KSL: MONEY EASY NOTHING BUSINESS RECOVER FROM CUSTOMER
AFTER TIME ENOUGH FOR PAY//

Balance Sheet

This is a financial statement showing a business's assets, liabilities, and owner's equity at a specific date.



KSL: FINANCE STATEMENT SHOW BUSINESS GOODS DEBT ALSO
OWNER BALANCE WHEN//

Bond

A guarantee given to the tax or customs authority to assure them that a person or business will meet a particular tax or customs obligation.



KSL: AGREEMENT FOR TAX ALSO CUSTOM AUTHORITY HELP
ASSURE PERSON ALSO BUSINESS GOAL TAX ACHIEVE//

Brand

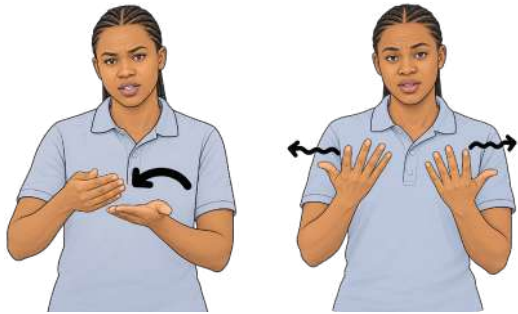
This refers to the identity that distinguishes a company, product or service from others.



KSL: SPECIAL IDENTITY HELP ONE COMPANY DIFFERENT FROM
ANOTHER//

Capital Asset

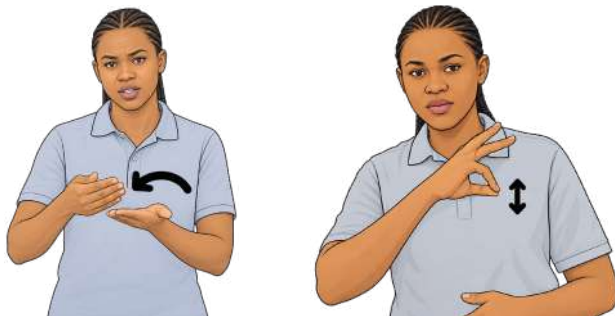
This is a long-term asset owned or used by a business to generate income or support its operations such as land, building, motor vehicles, machinery, and equipment.



KSL: LONG TERM VALUE THING PERSON OWE OR BUSINESS HELP GENERATE MONEY EXAMPLE LAND BUILDING CAR MACHINE//

Capital Gain

This is the profit made when a person sells or transfers an asset for more than its adjusted cost



KSL: PROFIT WHEN PERSON SELL OR TRANSFER THINGS FOR MONEY//

Charge

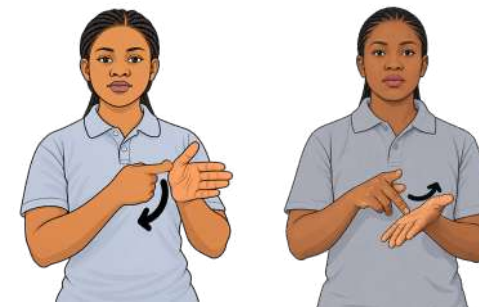
This refers to a tax fee, levy or amount imposed by the government or another authorized body that a person is required to pay.



KSL: TAX GOVERNMENT DECIDE OR ANOTHER INSTITUTION PERSON MUST PAY//

Chargeable Pay

This is the part of an employee's income on which pay as you earn tax is calculated after allowable deductions.



KSL: PERSON WORK SALARY PART PAY SAME TAX AFTER DEDUCTIONS//

Claim

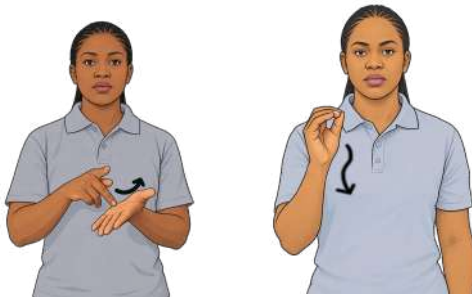
This is a formal request made by a taxpayer for a refund, relief or other tax benefits.



KSL: TAX PAYER OFFICIAL REQUEST FOR TAX REFUND OR OTHER BENEFIT//

Commission

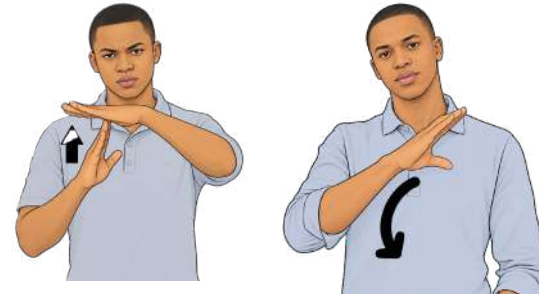
This is a payment made to a person for providing a service or making a sale.



KSL: PERSON PAYMENT FOR SERVICE OR SALE//

Commissioner General

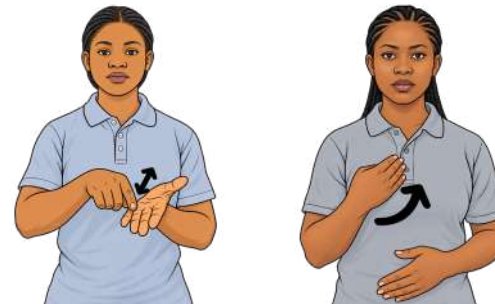
This is the chief executive officer of KRA and is responsible for the overall management and administration of the authority.



KSL: TOP OFFICER KRA RESPONSIBLE MANAGEMENT ADMINISTRATION//

Creditor

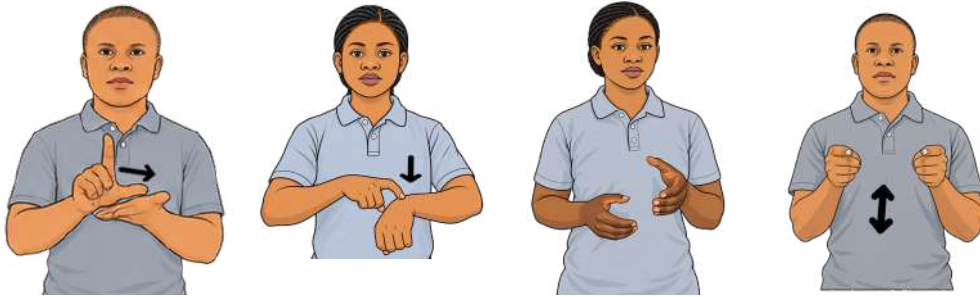
A person or business to whom money is owed.



KSL: PERSON DEBT HAVE//

Debenture

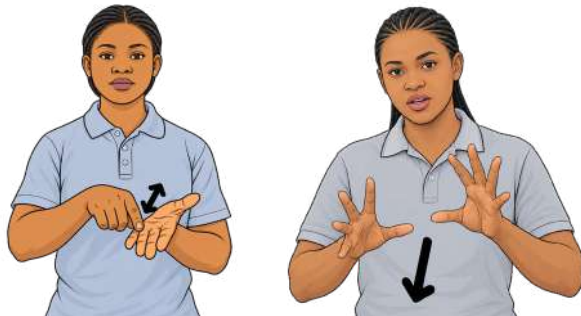
This is a long-term loan raised by a company usually to finance its activities and it's repayable with interest.



KSL: COMPANY LOAN PAY LONG TERM HELP COMPANY ACHIEVE GOALS//

Debt Enforcement

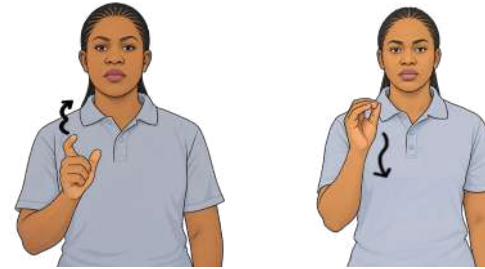
This is the legal process of collecting unpaid tax when a taxpayer fails to pay or cooperate after other collection efforts have failed.



KSL: PROCESS USE LAW COLLECT DEBT TIME TAXPAYER FAIL PAY
//

Deemed Interest

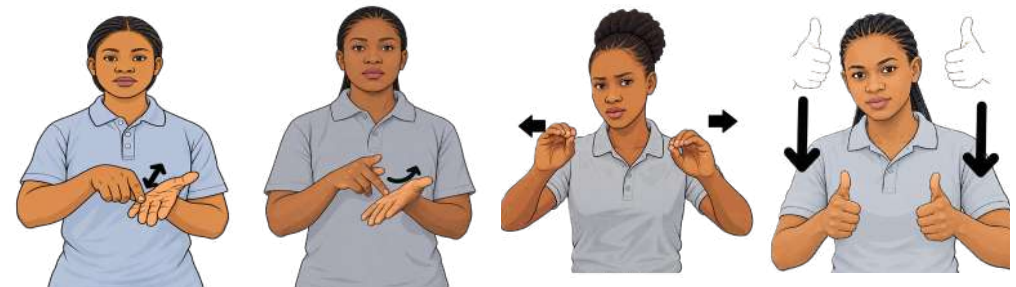
A tax provision in Kenya that applies to interest free loans provided by foreign entities to local entities. It is calculated based on the average 91day treasury bill rate and is deemed to be payable by the resident person.



KSL: INTERNATIONAL COMPANY OPERATING KENYA GIVE INTEREST FREE LOANS FOLLOW KENYA 91 DAY TREASURY BILL ALSO PERSON POSSIBLE PAY//

Default Notice

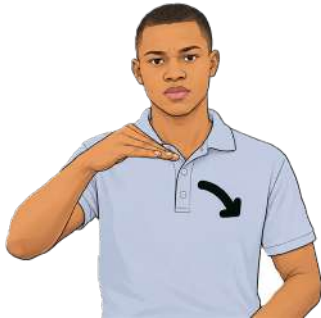
A notice issued by KR informing a taxpayer of unpaid taxes or failure to meet a tax obligation by the due date.



KSL: NOTICE KRA SEND INFORMING TAX PAYER FAIL RESPONSIBILITY PAY//

Depreciation

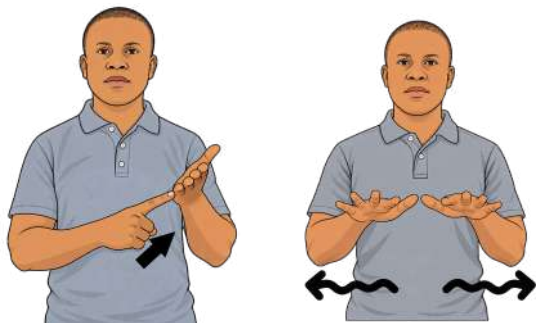
This is the reduction in the value of an asset over time due to use, wear and tear or age.



KSL: VALUE REDUCE AFTER TIME BECAUSE USE OR OLD AGE//

Digital Marketplace

This is an online platform that enables buyers and sellers to trade goods or services electronically.



KSL: ONLINE PLACE HELP BUYERS ALSO SELLER EXCHANGE GOODS AND SERVICES //

Diplomat

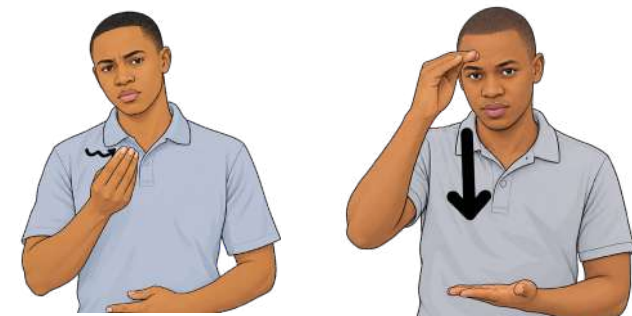
This is a representative of a foreign government who may qualify for tax privileges or exemptions under the law.



KSL: PERSON REPRESENT ANOTHER GOVERNMENT ALSO QUALIFY TAX EXEMPTION OTHER SERVICE FOLLOW LAW//

Discount

This is the difference between the amount received when a debt, bond, loan or other obligation is finally paid or redeemed and the amount originally paid, issued or loaned.



KSL: DIFFERENCE AMOUNT GET TIME PAY DEBT BOND OR OTHER RESPONSIBILITY FROM ORIGINAL//

Dividend

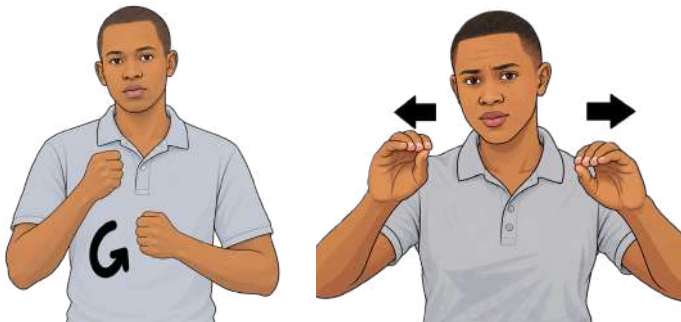
A cash or property distribution made by a company to its shareholders based on their ownership interest excluding the return of capital on complete liquidation.



KSL: CASH OR PROPERTY SHARE FROM COMPANY TO SHAREHOLDER MINUS CAPITAL//

Dormancy

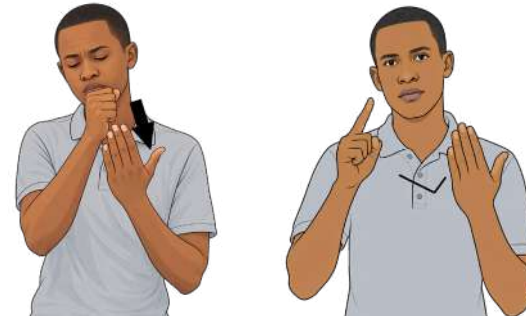
This is a process of putting a tax obligation as inactive for a period of time.



KSL: PROCESS OF TAX RESPONSIBILITY FOR PERIOD NO ACTIVITY//

Endorsement

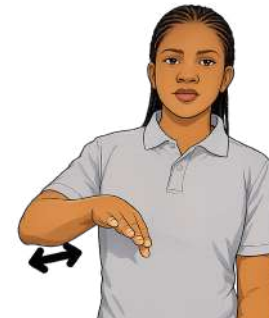
This is the official confirmation of a tax document or application.



KSL: OFFICIAL CONFIRMATION TAX APPLICATION //

Equity

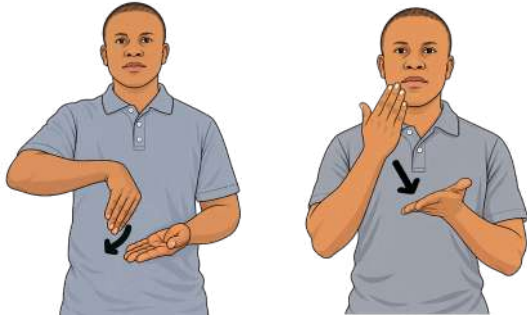
This refers to the owner's interest in the business after liabilities have been deducted from its assets.



KSL: BUSINESS OWNER INTEREST AFTER CAPITAL DEDUCTION//

Exemption Eligibility

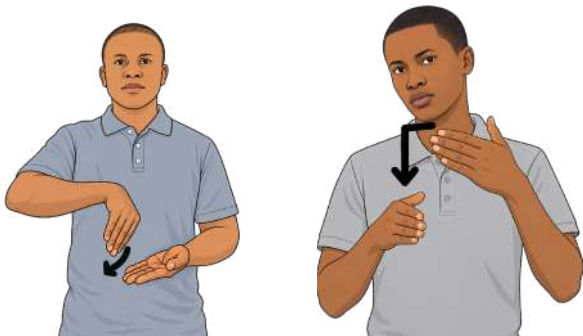
These are the conditions that a person or entity must meet in order to qualify for tax exemption.



KSL: CONDITIOIN MUST APPROVE HELP QUALIFY TAX EXEMPTION//

Exemption Expiry

This is the date on which an approved tax exemption ceases to be valid unless renewed.



KSL: TAX EXEMPTION DATE FINISH VALID MUST RENEW//

Exemption Status Cancellation

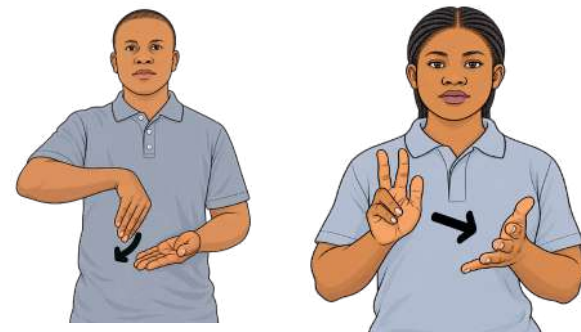
This is the withdrawal of an approved tax exemption where the qualifying conditions are no longer met or where sthe exemption was obtained fraudulently.



KSL: TAX EXEMPTION PERMISSION WITHDRAW BECAUSE UNQUALIFY OR FAKE PROCESS ACQUIRE TAX EXEMPTION//

Exemption Vetting

This is the process of reviewing and verifying documents submitted to confirm that they are accurate, complete and meet the requirements for tax exemption.



KSL: DOCUMENT REVIEW ALSO VERIFY BEFORE TAX EXEMPTIOIN CERTIFICATE ISSUE//

Export Processing Zone (EPZ)

A designated area in Kenya where businesses manufacture goods mainly for export and enjoy tax and investment incentives.



KSL: AREA SPECIAL PLAN KENYA WHERE BUSINESS MANUFACTURE
EXPORT GOODS ALSO HAVE TAX REST INVESTMENTS
ENCOURAGEMENT//

Filing

This is the submission of a tax return to KRA.



KSL: TAY PAY INFORMATION FILE SEND KRA //

Financial Statements

A financial statement is a formal record that shows the financial information and performance of a business for a specific period or at a specific date.



KSL: OFFICIAL RECORD SHOW BUSINESS FINANCE INFORMATION
ALSO PERFORMANCE FOR TIME PERIOD SPECIFIC DATE//

Framework

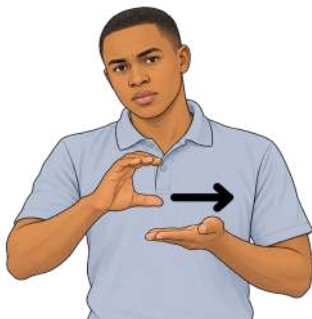
This is a structured guide that outlines how a program, project or activity should be implemented and managed.



KSL: STRUCTURE GUIDE ALLOW PROGRAM PROJECT ACTIVITY
IMPLEMENT ALSO MANAGE//

Grant

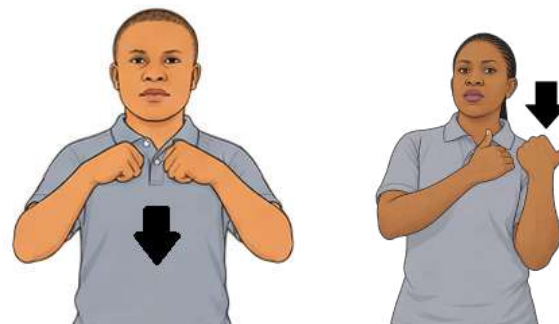
This is a financial or other assistance received by a person or an organization that does not have to be repaid but usually for a specific purpose.



KSL: FINANCE OR ASSISTANCE PERSON OR ORGANISATION RECEIVE
FINISH NOT MUST PAY BACK BUT FOR TIME SPECIFIC//

Guarantor

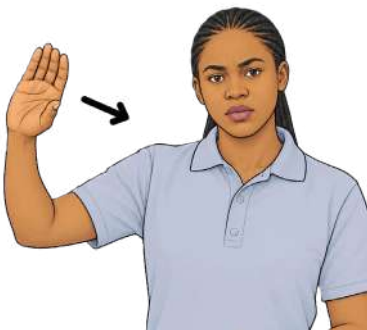
A person who agrees to take responsibility if another person fails to meet a financial or legal obligation.



KSL: A PERSON AGREE RESPONSIBILITY IF ANOTHER PERSON PAY
FAIL//

Gross Income

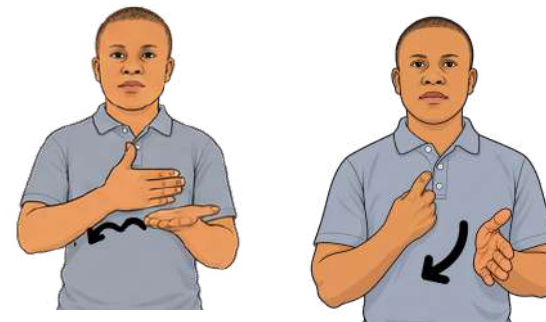
This is the total income earned before deducting any allowable expenses and other deductions.



KSL: TOTAL INCOME RECEIVE BEFORE DEDUCTION//

Installment Tax

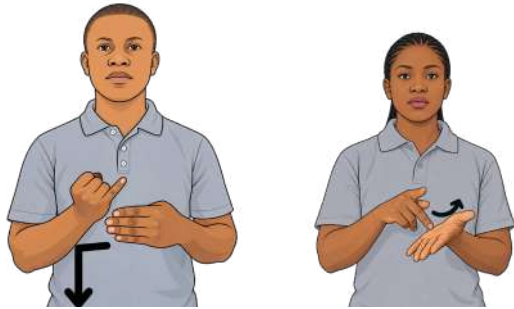
This is the income tax paid in advance during the year based on the estimated tax payable using current year projections or the previous year's tax paid as provided by law.



KSL: YEAR ADVANCE TAX PAY FROM ESTIMATE USE CURRENT
PROJECTIO OR PREVIOUS YEAR PAY //

Insurance Premium

This is the amount paid monthly for an insurance cover.



KSL: INSURANCE MONTH PAYMENT //

Invoice

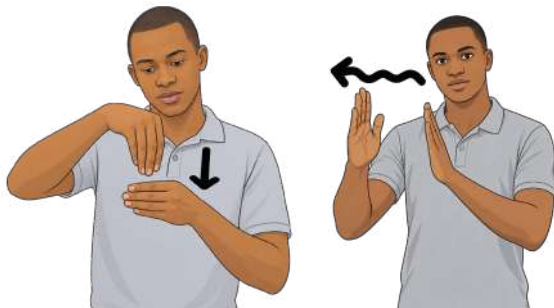
An electronic generated document showing the goods or services supplied, their value, amount payable and the other details as required by law.



KSL: DIGITAL DOCUMENT SHOW GOODS SERVICES SUPPLY WHO
VALUE AMOUNT ALSO DETAILS LAW DEMAND//

Investment Scheme

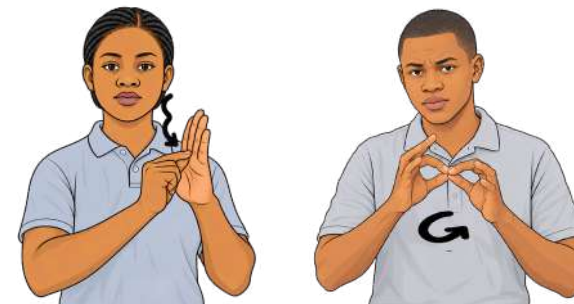
This is an arrangement where money from investors is pulled together and invested in assets or investments to generate income or returns.



KSL: PLAN HAVE INVESTORS MONEY CONTRIBUTE INVEST AIM
PROFIT//

Ledger Reconciliation

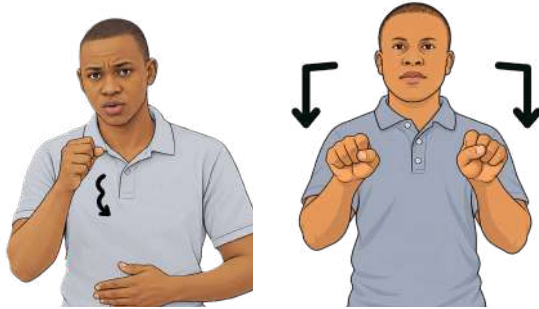
This is the process of comparing tax records with payments, returns, and assessments to ensure they are accurate.



KSL: PROCESS ACCURATE COMPARE TAX RECORD TAX PAYMENT TAX
ASSESSMENT //

Legacy System

This is the former KR tax system used to record taxpayers returns, payments and tax balances before the introduction of iTax.



KSL: BEFORE SYSTEM KRA USE RECORE TAXPAYER PAY INFORMATION BEFORE ITAX SYSTEM//

Levy

A Compulsory charge imposed under the law and payable to government for a specific purpose.



KSL: MUST PAY LAW DEMAND PAY GOVERMENT FOR SPECIFIC GOAL//

Liabilities

This is money or obligations that a business owes to other people or organizations as loans and unpaid bills.



KSL: MONEY OR RESPONSIBILITY BUSINESS ACCEPT FOR OTHER PEOPLE OR ORGANISATIONS//

Logo

This is a symbol or design used to identify a company product or an organization.



KSL: STRUCTURE GUIDE ALLOW PROGRAM PROJECT ACTIVTY IMPLEMENT ALSO MANAGE//

Monetization

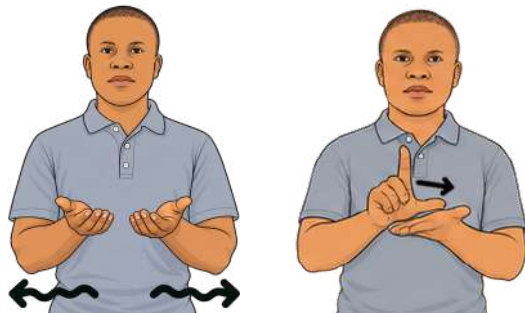
This is the process of converting an asset, benefit or service into money.



KSL: PROCESS CHANGING THINGS GOODS BECOME MONEY OR OTHER BENEFITS//

Mortgage

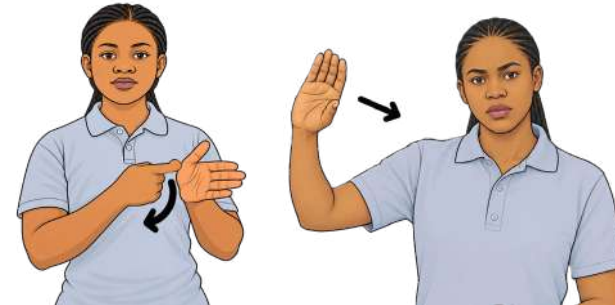
A loan used to buy property where the property is used as security until the loan is fully paid.



KSL: PROPERTY BUY THROUGH LOAN //

Net Pay

Amount of salary or wages an employee receives after all applicable deductions have been made.



KSL: SALARY OR DAY PAY EMPLOYEE GET AFTER ALL DEDUCTION//

Non-allowable Deductions

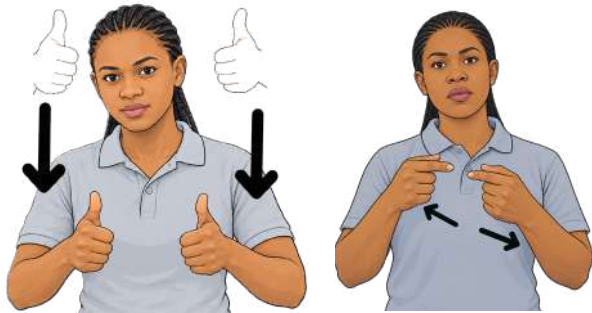
Expenses that cannot be deducted when calculating taxable income.



KSL: AFTER CALCULATION EXPENSED UNABLE DEDUCT//

Notice of Objection

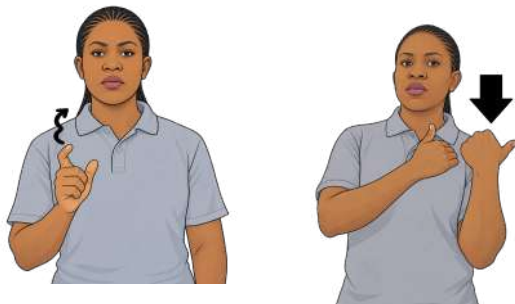
A formal request made to K by a taxpayer to dispute a tax decision.



KSL: TAX PAYER OFFICIAL REQUEST SEND KRA OBJECT TAX DECISION//

Offsetting of Liabilities

Using an amount of tax overpaid or credited to a taxpayer to settle outstanding or future tax liabilities.



KSL: USE AMOUNT TAX PAYER PAY OR RECEIVE HELP FINISH TAX DEBT//

Penalties

Additional charges imposed on a taxpayer for failing to comply with tax laws, such as filing returns late, paying late, or submitting incorrect information.



KSL: COST ADD FOR TAX PAYER BECAUSE FAIL COBEY TAX LAWS
EXAMPLE LATE FILE , PAY LATE INCORRECT INFORMATION SEND//

Per Diem

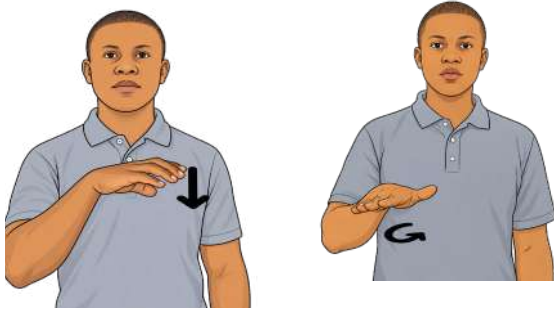
A daily allowance paid to an employee to cover expenses incurred while away from their usual place of work on official duty.



KSL: EMPLOYEE DAY PAY HELP PAY EXPENSE TIME AWAY FOR OFFICIAL DUTY//

Permanent Establishment

A fixed place or business activity in Kenya through which a person or company carries on business wholly or partly for the periods or under the conditions specified by law.



KSL: PERMANENT PLACE BUSINESS ACTIVITY OCCURE LAW KENYA ALLOW//

Procurement

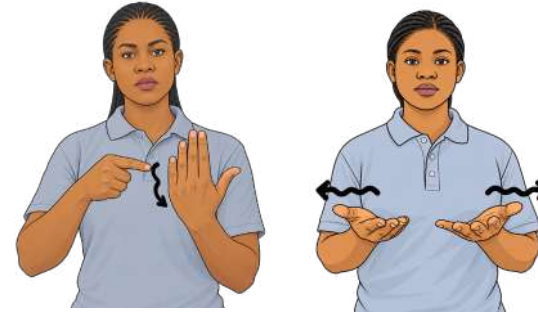
This is the process of acquiring goods, works or services in accordance with the applicable procurement laws and procedures.



KSL: PROCESS GET GOODS WORKS FOLLOE PROCUREMENT LAW PROCESS//

Qualifying Asset

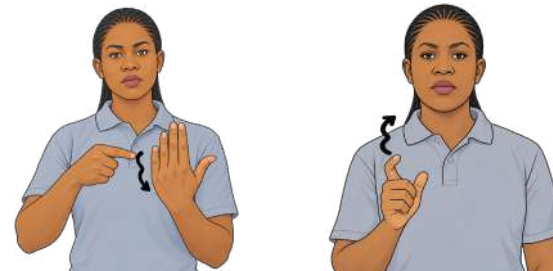
An asset used to earn taxable income that qualifies for investment allowance under the tax law.



KSL: STHINGS INTERST EARN FROM TAX PAY CAN LAW DEMAND//

Qualifying interest

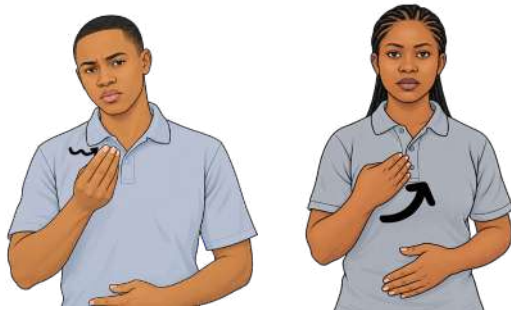
This refers to the total interest and discount a resident person earns during a year and it is subject to rules including interest earned from a joint husband and wife account and a house bond of less than 300,000 Kenya shillings.



KSL: YEAR INTEREST DISCOUNT RECIEVE INTEREST IF BOTH WIFE HUSBANDE SAHRE ACCOUNT AND HOUSE BOND MORE THAN 300,000 KSH

Refund

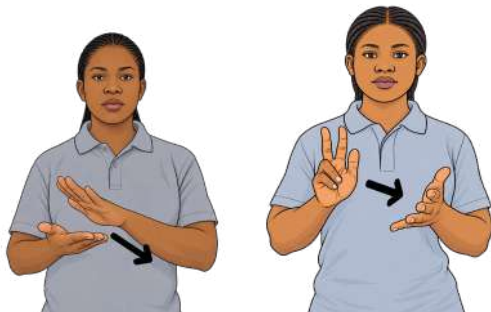
This is a repayment in the form of cash or voter of excess tax paid or tax paid in error in a given period.



KSL: MONEY BACK OR VOTER EXCESS TAX ERROR PAY //

Return Verification

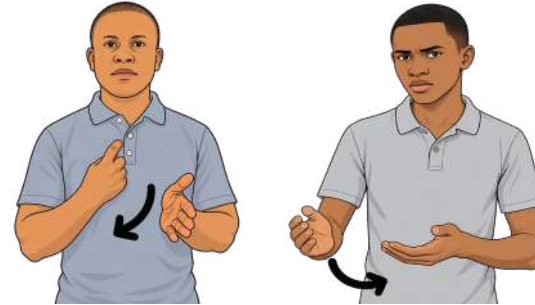
This is the process of confirming that information, documents or transactions submitted for tax purposes are correct and accurate.



KSL: CONFIRM INFORMATION DOCUMENT ALSO EXCHANGE SENT
AIM TAX CORRECT AND TRUE//

Revenue Mobilization

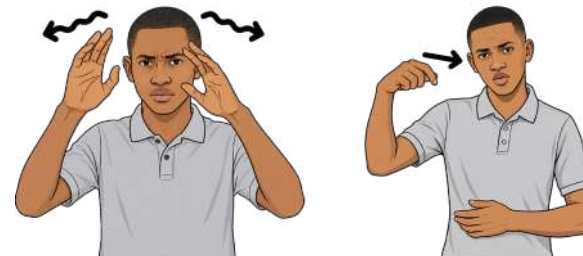
The process of identifying, collecting and increasing government revenue from taxes, fees, levies and other lawful sources.



KSL: IDENTIFY COLLECT INCREASE GOVERNMENT MONEY FROM
TAX ALSO OTHER WAY LAW DEMAND//

Royalty

This is money paid to someone for using something they own or for using their knowledge or inventions such as intellectual property, software's, patents, trademarks, designs, formulas, processes, equipment or specialized knowledge or digital payment network, gains for selling or exchanging these rights.



KSL: MONEY PAY PERSON KNOWLEDGE OR INVETION EXAMPLE
DESIGN, SOFTWARE//

Shares

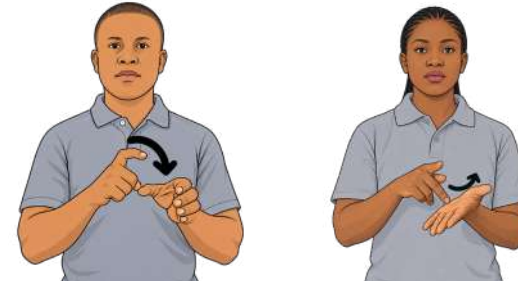
The units of ownership in a company.



KSL: OWN COMPANY SHARE//

Subscription

A regular payment made to access a product, service or membership,



KSL: REGULAR PAY ACCESS PRODUCT SERVICE MEMBER//

Stakeholders

A person, organization or institution that works with K to support the administration of taxes and the delivery of its mandate.



KSL: PERSON ORGANISATION WORK TOGETHER KRA SUPPORT
DELIVER RESPONSIBILITY//

Supplies

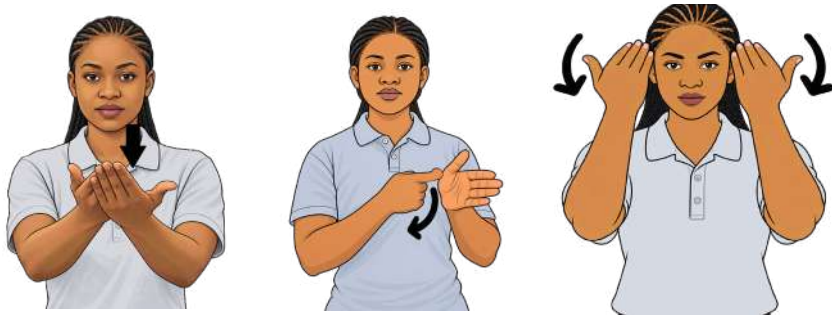
Providing or transferring goods or services to another person whether by sale, exchange or provision of a service.



KSL: TRANSFER GOODS SERVICE ANOTHER PERSON SALE OR
EXCHANGE//

Tax Appeal Tribunal

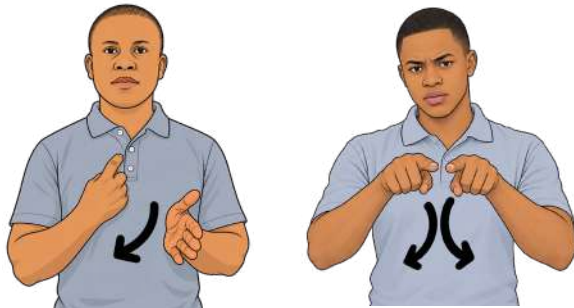
It's an independent body that hears appeals filed against any tax decision made by the commissioner.



KSL: INDEPENDENT BODY HEAR APPEALS AGAINST COMMISSIONER TAX DECISION //

Tax Compliance

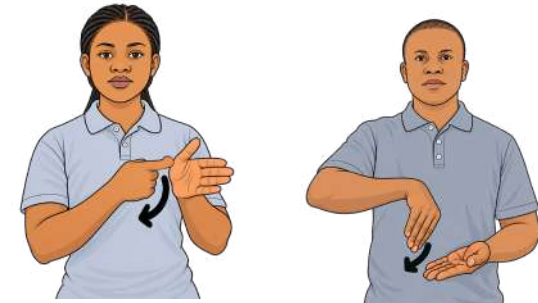
Following tax laws and fulfilling tax obligations including registration, timely filing of returns, correct payment of taxes, itms registration and proper record keeping.



KSL: FOLLOW TAX LAW TIME GOOD FILE RETURN , CORECT PAYMENT RETURN REGISTRATION GOOD RECORD KEEPING//

Tax Exemption

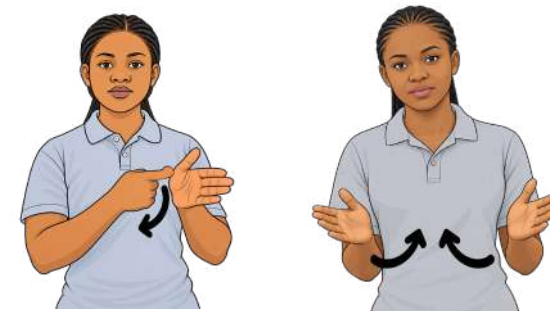
The legal exclusion of specified income, persons or transactions from paying tax as provided by the law.



KSL: LAW ACCEPT EXCLUDE SOME INCOME PERSONS TAX NOT PAY //

Tax Incentive

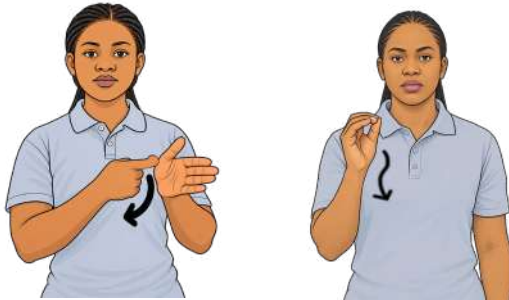
A tax benefit provided by the government to encourage investments, business growth or specific economic activities.



KSL: TAX BENEFIT GOVERNMENT ALLOW ENCOURAGE INVESTMENT BUSINESS ECONOMY GROW//

Tax Rate

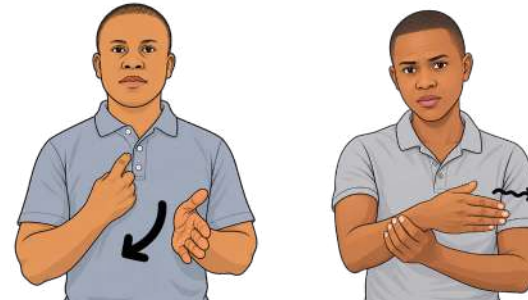
The percentage or amount prescribed by law that is used to calculate the tax payable.



KSL: TAX PERCENT LAW DEMAND PAY//

Tax Ambassador

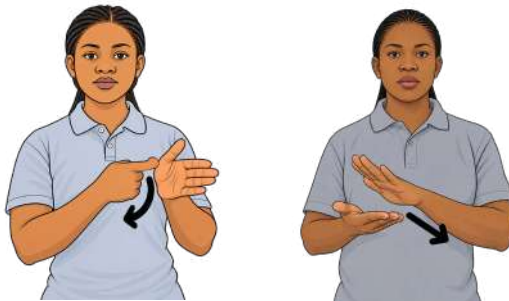
A person appointed to represent and promote the values, programs or interests of an institution.



KSL: PERSON APPOINT FINISH REPRESENT PROMOTE VALUES
PROGRAM INTEREST INSTITUTION//

Tax Return

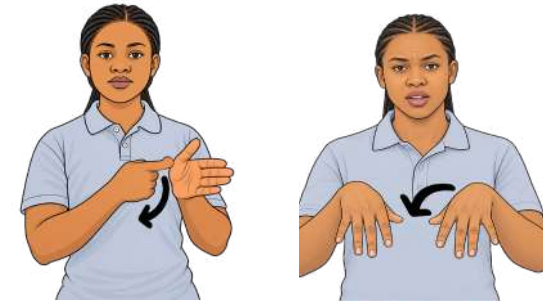
An online form submitted monthly or annually to KR based on one's tax obligation.



KSL: ONLINE FORM MONTH MONTH TAX PAYER SEND OR YEAR
END//

Tax Summit

A high-level forum organized to discuss tax, customs and revenue administration issues, share knowledge and promote collaboration among

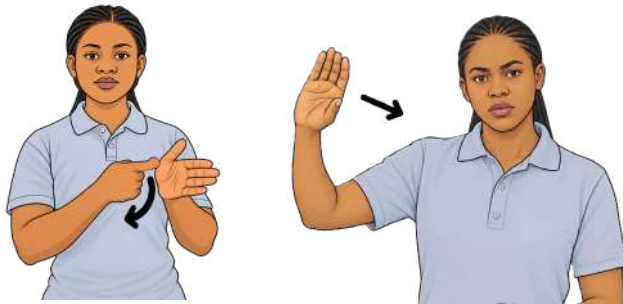


KSL: FORUM AIM DISCUSS TAX LAW ISSUES SHARE KNOWLEDGE
PROMOTE COLLABORATION//

stakeholders.

Taxable Income

This is income that is subjected to tax after applying the deductions

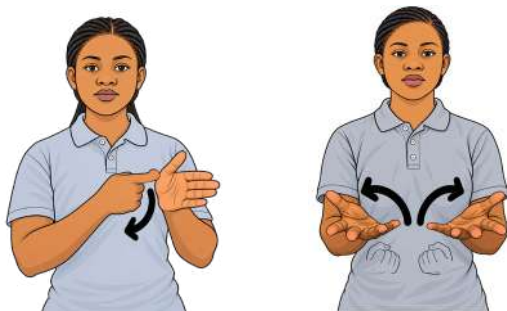


KSL: TAX AFTER DEDUCTION EXEMPTIONS LAW ALLOW//

exemptions allowed by the law.

Taxable Supply

Goods or services supplied that are subjected to valued added tax.



KSL: GOODS SERVICES SUPPLY FINISH PAY VAT//

Transfer Pricing

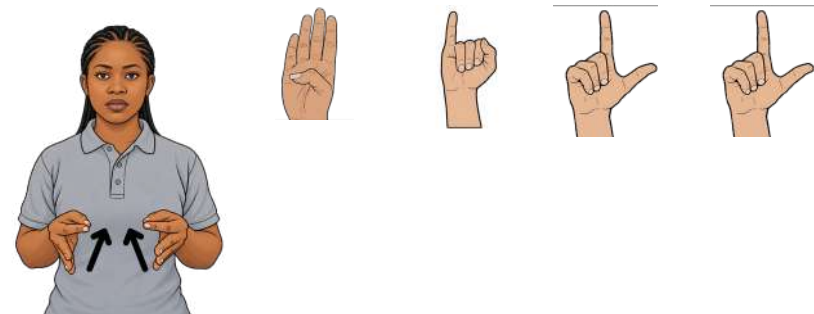
The pricing of transactions between related persons or companies using arms lengths principle.



KSL: EXCHANGE PRICE BETWEEN PERSONS OR COMPANY USING ARMS LENGTH PRINCIPLE//

Treasury Bill

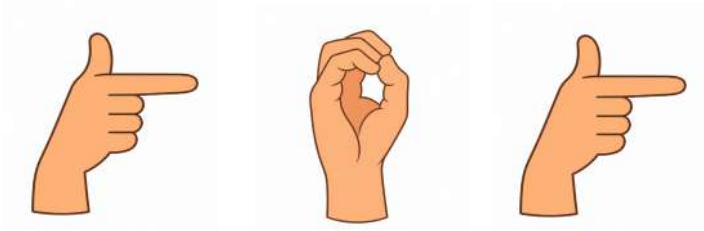
This is a short-term investment issued by the government that earns interest over a specified period.



KSL: SHORT TERM INVESTMENT GOVERNMENT ISSUE EARN PROFIT SPECIFIC PERIOD//

Turnover Tax

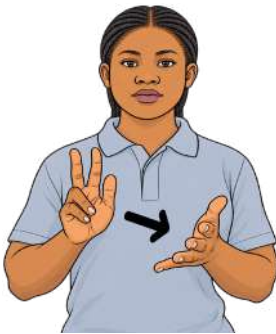
This is a tax payable by any resident person whose turnover from business is more than 1 million shillings but does not exceed or is not expected to exceed 25 million shillings during any year of income



KSL: BUSINESS PROFIT OVER 1 MILLION BUT BELOW 25 MILLION
TAX PAY DURING YEAR//

Validation

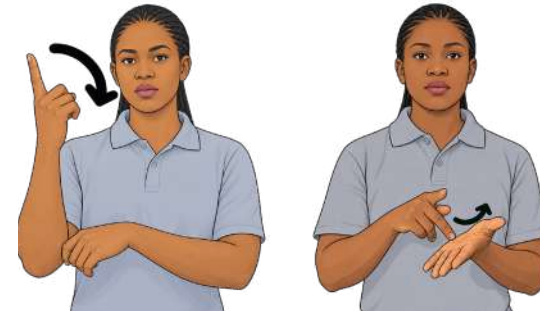
This is the process of checking that information or documents submitted are complete, accurate and meet the required standards.



KSL: CHECKING INFORMATION DOCUMENTS GIVE TRUE ALSO
COMPLETE ALSO STANDARD APPROVE//

Wages

These are the payments made to an employee for work performed. Usually calculated based on the hours, days or amount of work done.



KSL: PAYMENT EMPLOYEE RECEIVE AFTER WORK OW FOCUS
HOURS DAY WORK DONE

Withdrawals

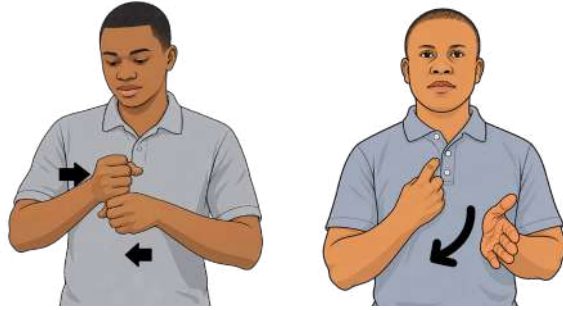
This is money taken out of a business or bank account.



KSL: MONEY WITHDRAW FROM BUSINESS OR BANK//

Withholding Tax

Tax deducted from certain payments and remitted to KRA on behalf of the person receiving the payment.



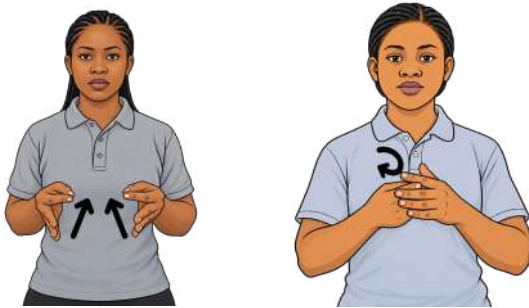
KSL: TAX SEND KRA FOR TAXPAYER BEFORE PAYMENT
RECEIVE//



System Related Terminologies

Account Activation

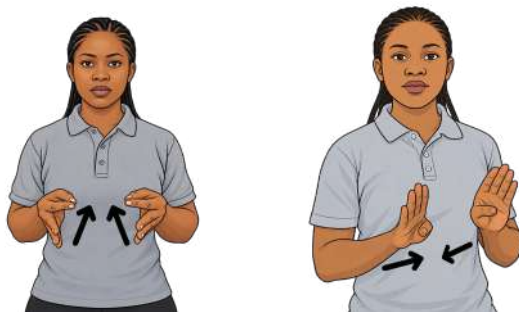
This is the process of enabling a taxpayers's digital account for use after registration.



KSL: REGISTRATION FINISH TAX PAYER DIGITAL ACCOUNT READY//

Account Deactivation

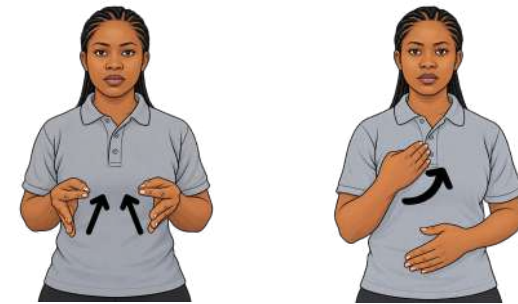
This is the process of disabling a taxpayers's access to a KRA digital account.



KSL: TAXPAYER KRA ACCOUNT CLOSE//

Account Recovery

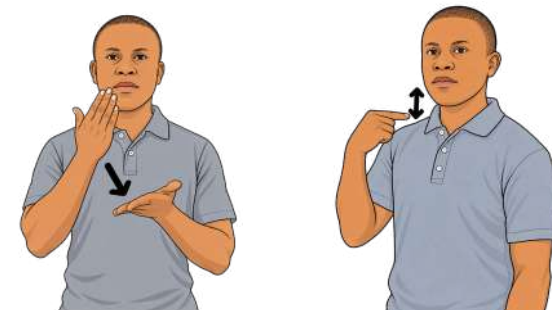
This is the process of restoring access to a taxpayers's digital account after loss of login credentials.



KSL: TAX PAYER ACCOUNT RESTORED AFTER LOSS OF LOGIN PASSWORD//

Acknowledgement Number

This is the unique number assigned to identify an application or a request.



KSL: SPECIAL NUMBER PERSON GIVEN AFTER APPLICATION FINISH OR REQUEST//

Android

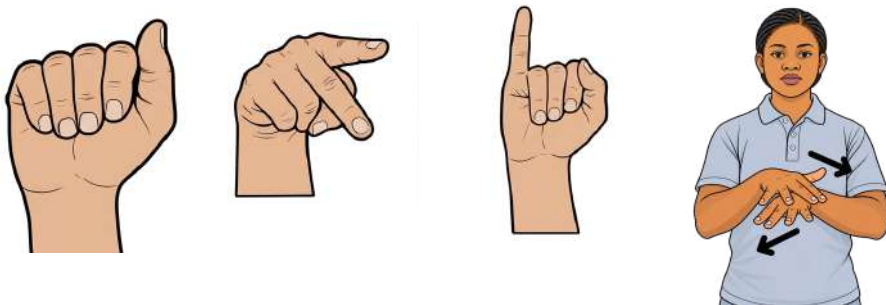
This is a mobile operating system used on smartphones and tablets to access applications including KRA digital services.



KSL: PHONE TABLET TYPE POSSIBLE ACCESS DIFFERENT APPLICATIONS ALSO KRA DIGITAL SERVICES//

API integration

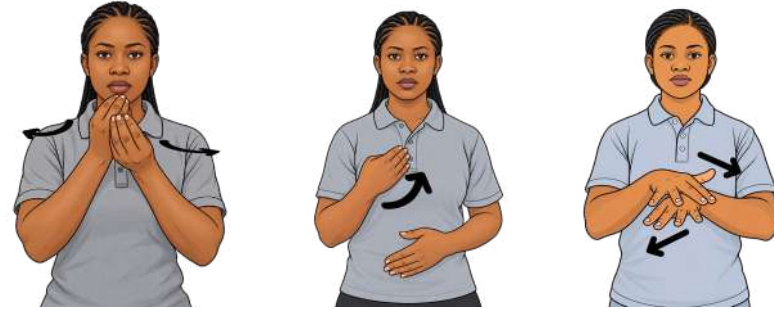
This is the connection of KRA systems with external applications through application programming interfaces.



KSL: CONNECTING KRA SYSTEM WITH OUTSIDE APPLICATION THROUGH DIFFERENT DIGITALPROGRAM//

Auto Populated Return

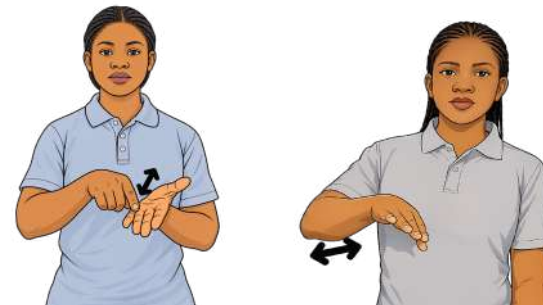
This is the tax return containing information automatically generated from available taxpayer records.



KSL: RECORDING TAXPAYER INFORMATION INSIDE DIGITAL SYSTEM//

Credit balance

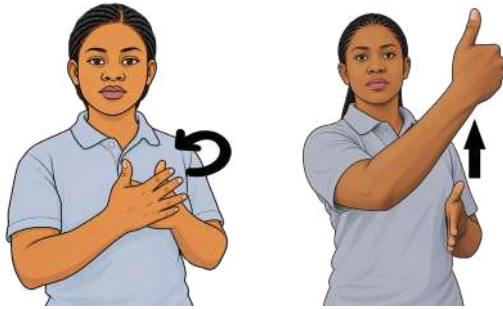
This is the amount available in a taxpayer's account to offset an existing or future tax liability.



KSL: TAX PAYER MONEY AVAILABLE IN ACCOUNT PAY FUTURE TAX OBLIGATION//

Dashboard

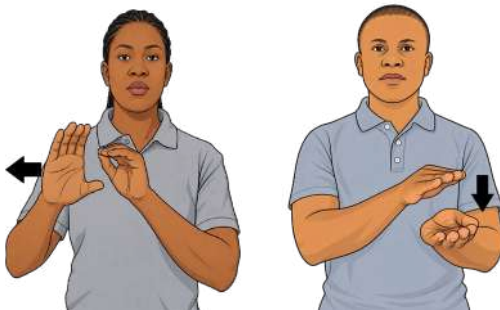
This is the main screen displaying a summary of a taxpayers's account, obligations, and recent activities.



KSL: MAIN SCREEN DISPLAY SHOWING TAX RESPONSIBILITY AND ACTIVITIES RECENT//

Data Capture

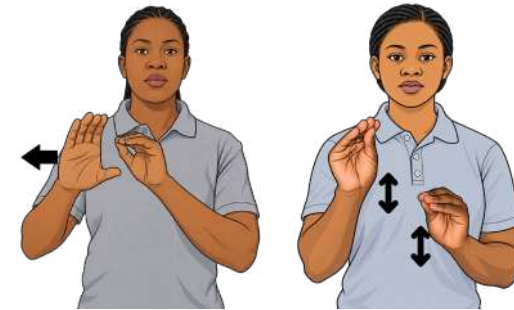
This is the process of recording taxpayer information into a digital system.



KSL: RECORDING TAXPAYER INFORMATION INSIDE DIGITAL SYSTEM//

Data Migration

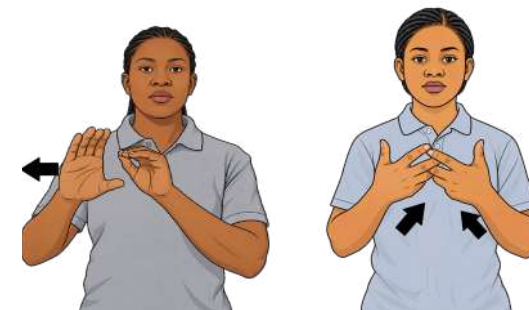
This is the process of transferring data from one electronic system to another.



KSL: PROCESS OF DATA TRANSFER FROM ONE SYSTEM TO ANOTHER//

Data Synchronization

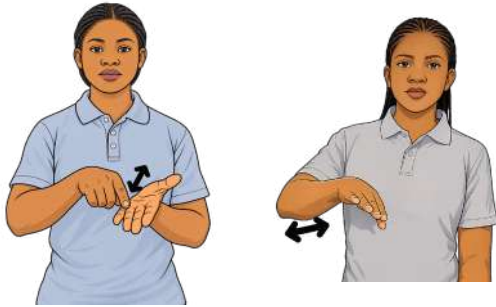
This is the process of maintaining consistent information across connected digital systems.



KSL: PROCESS CARE INFORMATION DIFFERENT DIGITAL SYSTEMS//

Debit Balance

This is the amount payable by a taxpayer to the Kenya Revenue Authority.



KSL: AMOUNT PAY KRA//

Electronic Record

This is the information created, stored or maintained in digital form by a KRA system.



KSL: KRA CREATE FINISH INFORMATION STORE DIGITAL FORM//

Electronic Payment Gateway

This is the digital platform used to process electronic tax payments.



KSL: DIGITAL TAX PAYMENT PROCESS

Excel Return

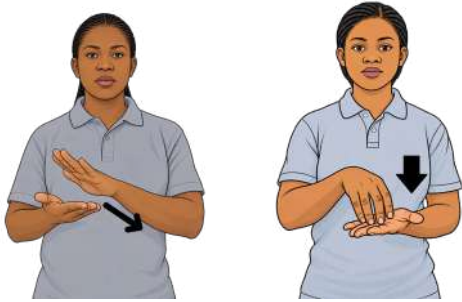
This is an electronic spreadsheet used to record, calculate and submit tax related information.



KSL: DIGITAL FORM AIM RECORD ADD SUBMIT TAX INFORMATION//

Filing Status

This is the current stage showing the progress of a submitted tax return.



KSL: PROCESS SHOW PRGRESS TAX RETURN SUBMIT HOW//

Install

This is the process of setting up approved software or an application on a computer, mobile device or system for use.



KSL: SETUP APPROVE FINISH SOFTWARE APPLICATION IN
COMPUTER MOBILE SYSTEM//

Infrastructure

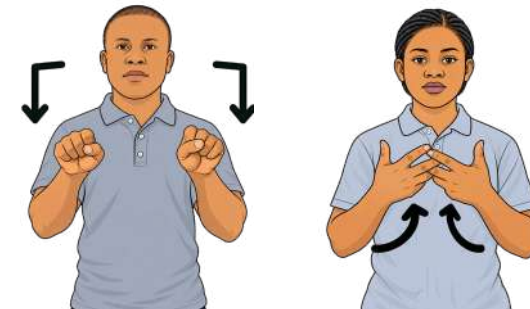
This is the physical and digital facilities, systems and resources that support institutional operations and learning.



KSL: DIGITAL FORM AIM RECORD ADD SUBMIT TAX
INFORMATION//

Inter-operability

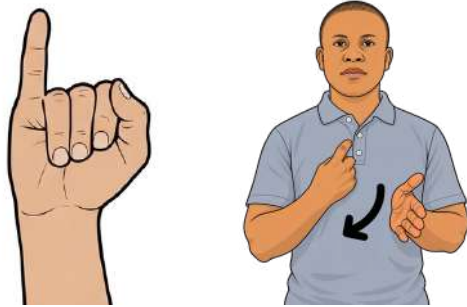
This is the ability of different digital systems to exchange and use information effectively



KSL: USE DIFFERENT DIGITAL SYSTEM FOR EXCHANGE ALSO USE
INFORMATION WELL//

iTax

This is the integrated online tax administration system used by the Kenya Revenue Authority to facilitate taxpayer registration, filing of tax returns, payment of taxes and access to domestic tax services.



KSL: INTERGRATED ONLINE SYSTEM KRA USE AIM REGISTRATION TAX FILE PAYMENT ALSO ACESS DOMESTIC TAX SERVICE//

Ledger

This is the electronic record showing a taxpayer's assessments, payments, penalties, interest and credit or debit balances.



KSL: DIGITAL RECORD SHOW TAX PAYER ASSESSMENT PAYMENY PENALTY INTEREST ALSO CREDIT AND DEBIT BALANCE//

Notification

This is an automated message generated by a KRA system to communicate important information to a user.



KSL: NEW PASSWORD PROCESS AIM ACCESS KRA DIGITAL ACCOUNT//

Obligation Deregistration

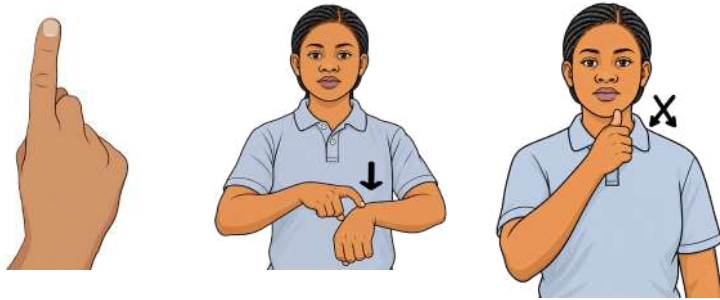
This is the process of removing a tax obligation from a taxpayers' profile where legally permitted.



KSL: TAX DEBT RESPONSIBILITY REMOVE IF LAW ALLOW//

One-Time Password (OTP)

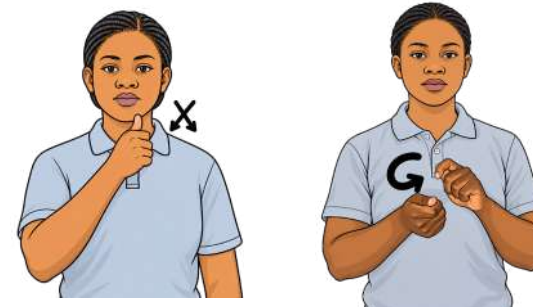
This is a temporary security code sent to verify a user's identity during login or transaction approval.



KSL: TEMPORARY CODE PRIVAT SEND HELP VERIFY TIM ELOGIN OR TRANSACT//

Password Reset

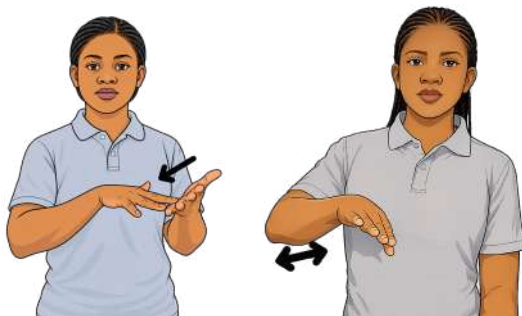
This is the process of creating a new password to regain access to a KRA digital account.



KSL: NEW PASSWORD PROCESS AIM ACCESS KRA DIGITAL ACCOUNT//

Outstanding Liability

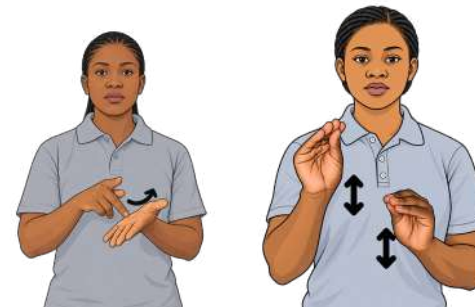
This is the unpaid principal tax penalty or interest owed by a taxpayer.



KSL: TAX PAYMENT PENALTY INTEREST OR DEBT TAXPAYER HAVE//

Payment Reconciliation

This is the process of matching tax payments with the corresponding tax liabilities.



KSL: MATCH TAX PAYMENT TAK OBLIGATION PROCESS//

Payment Registration Number

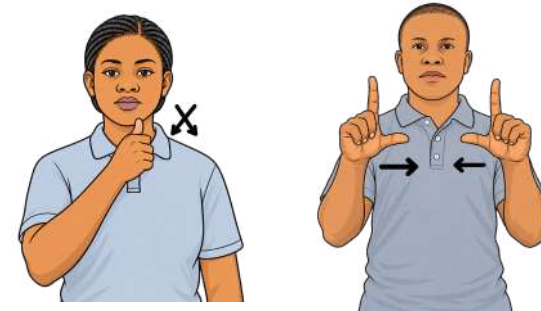
This is the unique reference number generated to facilitate payment of a tax liability



KSL: SPECIAL REFERENCE NUMBER CREATED AIM HELP PAYMENT DEBT TAX//

PIN Certificate

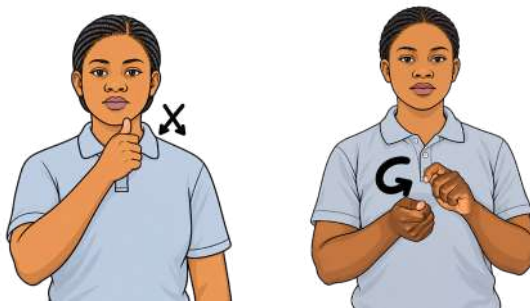
This is the official document issued by K showing a taxpayer's personal identification number.



KSL: NEW PASSWORD PROCESS AIM ACCESS KRA DIGITAL ACCOUNT//

Pin Amendment

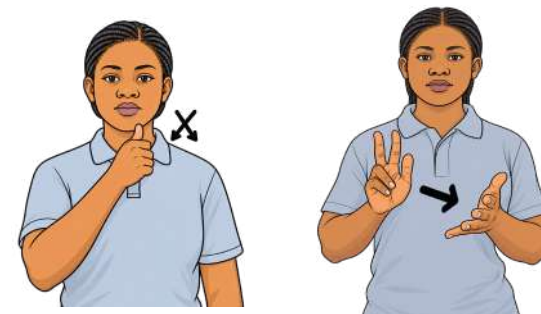
This is the process of changing taxpayer registration information maintained by KRA



KSL: KRA PIN REGISTRATION INFORMATION CHANGE//

Pin Validation

This refers to the process of confirming that a personal identification number is valid and active.



KSL: MPROCESS CONFRIMIN IF PERSON IDENTIFICATION NUMBER TRUE ALSO ACTIVE//

Pre-filled Return

This is the tax return containing taxpayer information already available in KRA systems before



KSL: TAXPAYER INFORMATION INSIDE SYSTEM KRA//

Prompt

An instruction message or request entered into a computer system or application to perform a specific task.



KSL: INSTRUCTION MESSAGE OR REQUEST SIDE COMPUTER SYSTEM APPLICATION AIM PERFORM SPECIFIC WORK//

QR Code

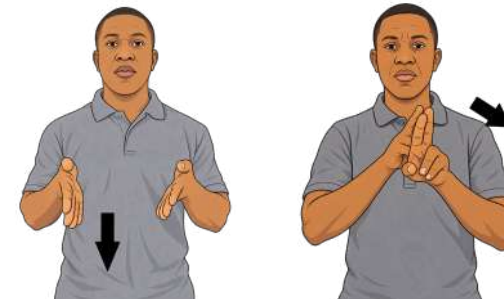
This is the machine readable code displayed on an electronic tax invoice for verification purposes.



KSL: INFORMATION MACHINE READ ONLY HELP INVOICE VERIFICATION PURPOSE//

Realtime Reporting

This is the electronic transmission of transaction information immediately after it occurs.



KSL: ELECTRONIC TRANSMISSION ABOUT BUSINESS EXCHANGE IMMEDIATELY HAPPEN//

Resilience

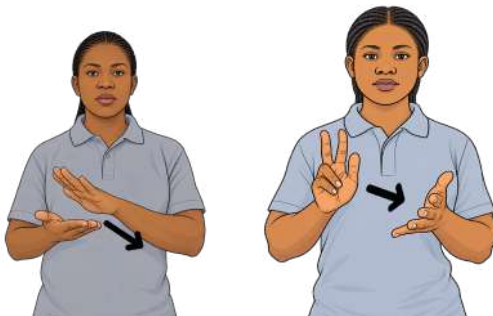
This is the ability to adapt, recover, and continue performing effectively despite challenges or setbacks.



KSL: ABILITY CHANGE RECOVER CONTINUE WORK WELL //

Return Validation

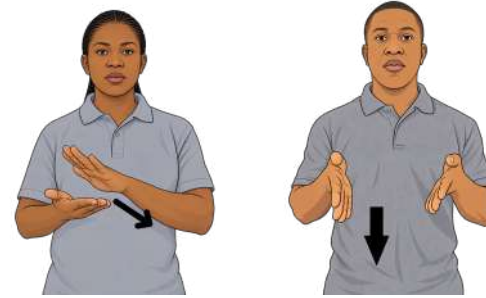
This is the process of verifying the Excel sheet used to file returns is correctly filled before submission.



KSL: EXCELLENT VERIFY PROCESS WHEN FILL TAX INFORMATION BEFORE SUBMISSION //

Service Availability

This is the operational status indicating whether it is functional and accessible for use



KSL: OPERATION INFORM IF APPLICATION USE READY //

Software

This is a computer application used to generate, manage or transmit tax information electronically.



KSL: SOFTWARE APPLICATION AIM DIGITAL CREATE MANAGE SHARE INFORMATION //

Status

This is the current stage of processing for an application submitted through KR digital system



KSL: APPLICATION STAGE PROCESS PROCESS SUBMIT KRA SYSTEM//

Strategy

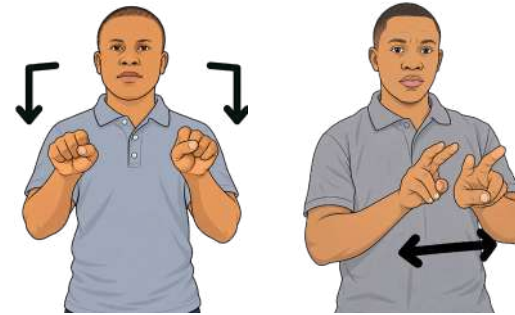
A planned approach designed to achieve specific institutional goals and objectives.



KSL: APPROACH AIM ACHIEVE SPECIFIC INSTITUTION GOAL ALSO OBJECTIVE//

System Audit Trail

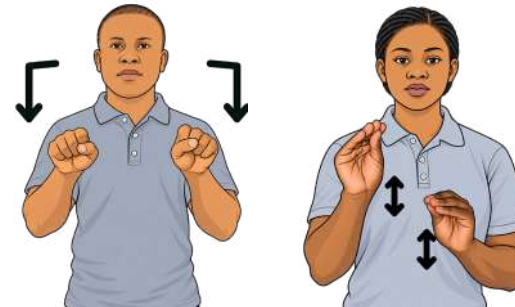
A secure chronological record that tracks who performs specific actions, what those actions were, and when they happen in a system.



KSL: NEW PASSWORD PROCESS AIM ACCESS KRA DIGITAL ACCOUNT//

System Configuration

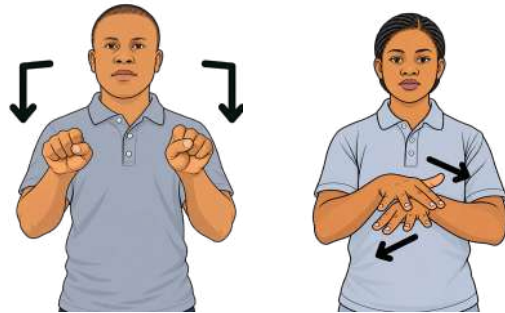
A system of setting up and modifying software system to align with organization financial operations and compliance requirements.



KSL: SYSTEM SETUP ALSO SOFTWARE UPGRADE AIM HELP ORGANISATION WORK AND COMPLY//

System integration

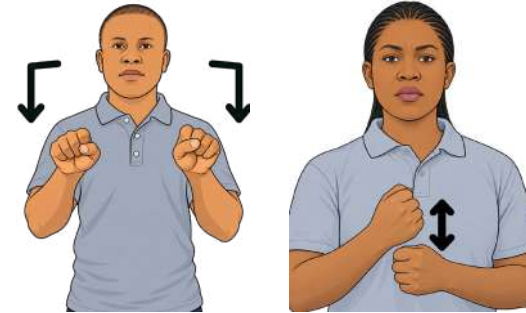
The connection of multiple digital systems to enable seamless exchange of information.



KSL: MANY DIGITAL SYSTEM EXCHANGE INFORMATION
EASY//

System Performance

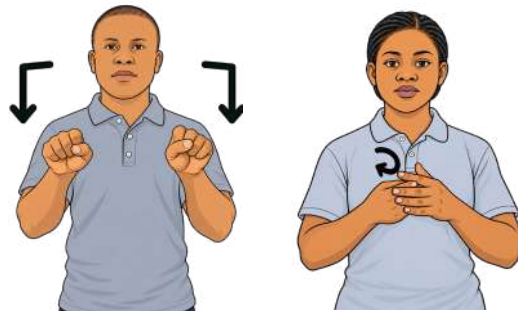
The measure of how a system meets its goals, executes tasks, and handles workload.



KSL: SYSTEM GOALS ACHIEVE HOW PERFORM TASK HOW//

System Maintenance

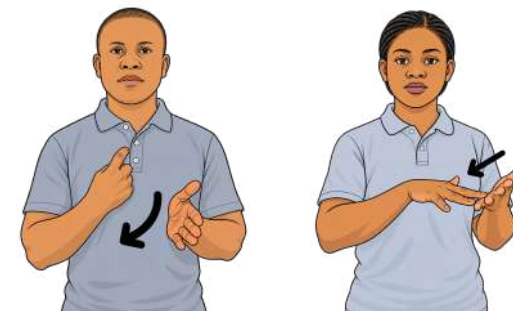
The schedule servicing of a KRA digital system to improve its performance or functionality.



KSL: KRA TIMETABLE FOLLOW AIM IMPROVE PERFORMANCE ALSO
WORK//

Tax Obligation

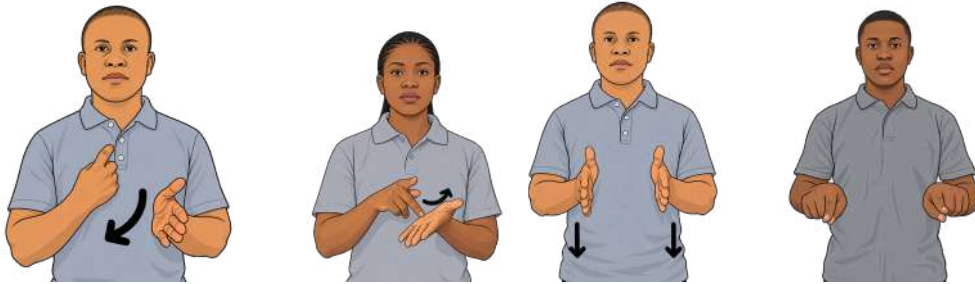
The tax responsibility assigned to a taxpayer's personal identification number



KSL: INDIVIDUAL TAX RESPONSIBILITY FOLLOW PERSON
IDENTIFICATION NUMBER//

Taxpayer Portal

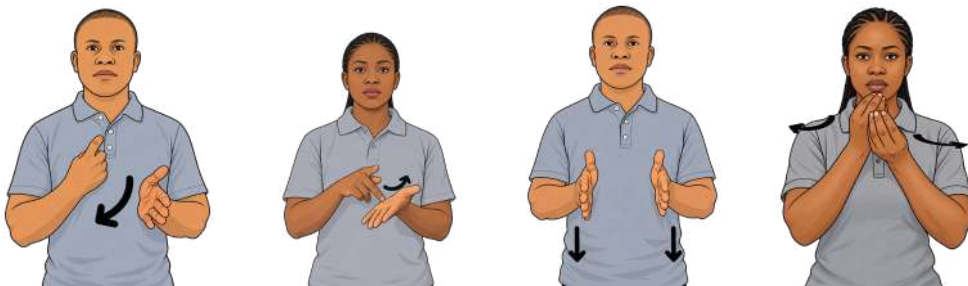
This is the online platform through which taxpayers access KRA electronic services and manage their tax obligations.



KSL: ONLINE SYSTEM TAXPAYER USE ACCESS KRA DIGITAL SERVICES ALSO MANAGE TAX RESPONSIBILITY//

Taxpayer Profile

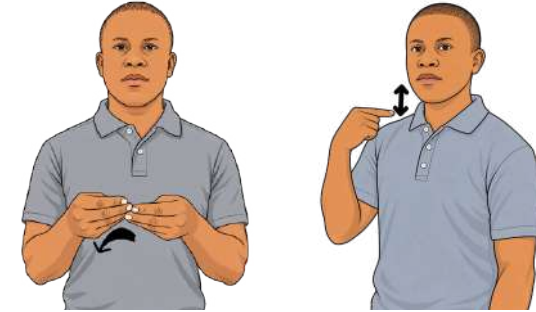
This is an ITAX portal that allows a taxpayer to view basic information and other details.



KSL: BASIC TAX PAYER INFORMATION INSIDE ITAX SYSTEM//

Ticket Number

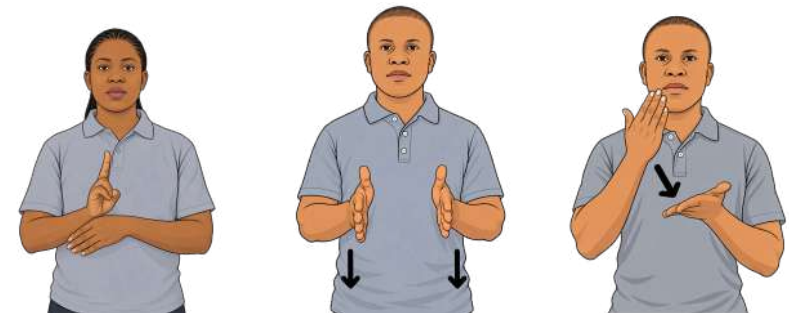
This is the unique tracking code assigned to escalate a technical issue for resolution.



KSL: SPECIAL NUMBER HELP TRACK HELP TECHNICAL ISSUE SOLUTION//

User Authentication

This is the process of verifying the identity of a user before granting access to a KRA digital system.



KSL: SPROCESS IDENTIFY PERSON BEFORE ACCEPTING ACCESS KRA SYSTEM//

User Credentials

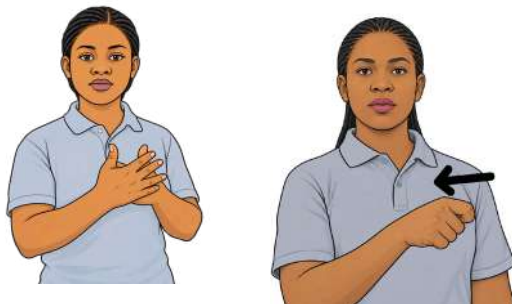
This is the information used to verify a user's identity before granting access to a KRA system.



KSL: INFORMATION HELP VERIFY PERSON BEFORE ACCES ALLOW KRA SYSTEM//

Windows

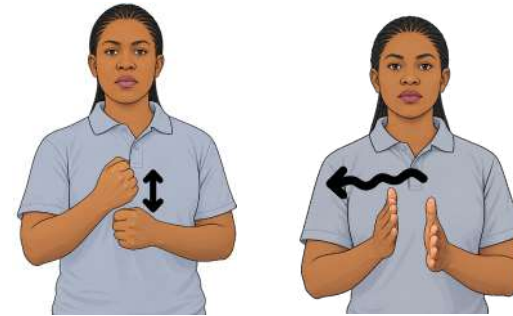
A computer operating system used on desktops and laptops to run applications



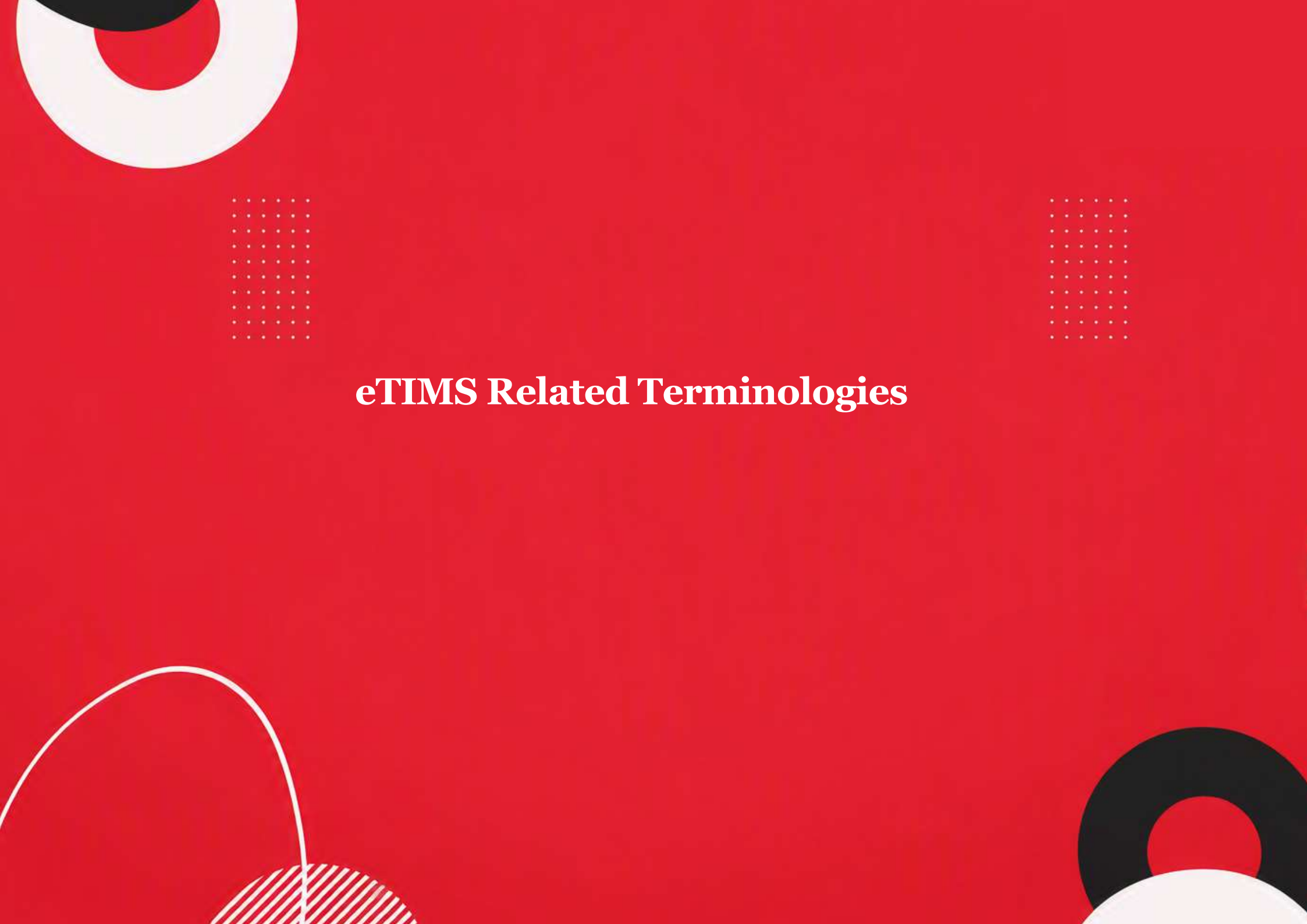
KSL: COMPUTE SYSTEM INSIDE DESKTOP LAPTOP//

Workflow

This is the sequence of steps followed by a KRA system to process applications or tasks.



KSL: WORK PLAN KRA SYSTEM FOLLOW FINISH DIFFERENT ASSIGNMENT//



eTIMS Related Terminologies

Buyer-Initiated Invoicing

This is an eTIM solution where the buyer generates an invoice on behalf of the seller and is accessible to all taxpayers via the ecitizen platform and requires sellers approval.

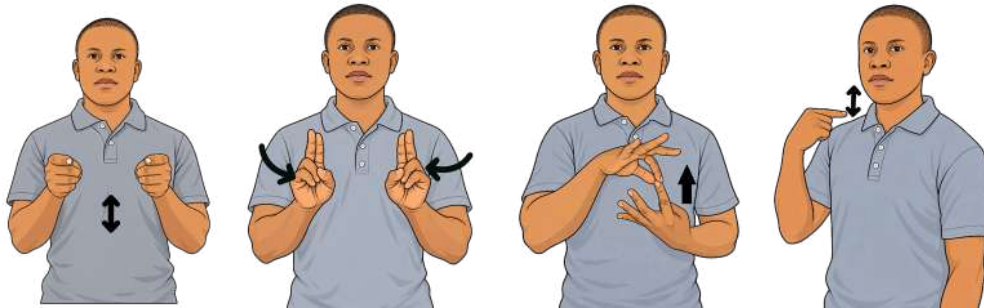


KSL: ETIM GENERATE INVOICE // INVOICE THIS BUYER GENERATE
FOR SELLER APPROVE GOODS THROUGH ECITIZEN OR USSD

*22#//

Control Unit Serial Number

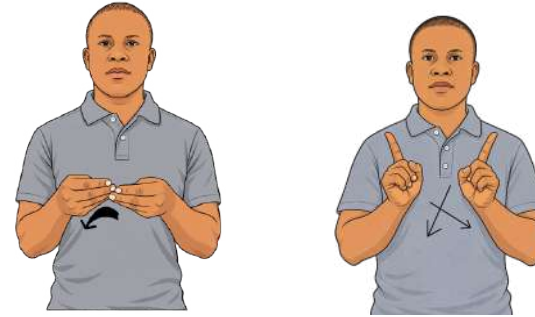
This is a unique identifier assigned to a taxpayers's electronic control unit that generates taxpayers electronic tax invoices.



KSL: TAX PAYER ALL APPLY ETIMS ONLINE PHONE LAPTOP
GENERATE DIGITAL INVOICE TAX//

Credit Note

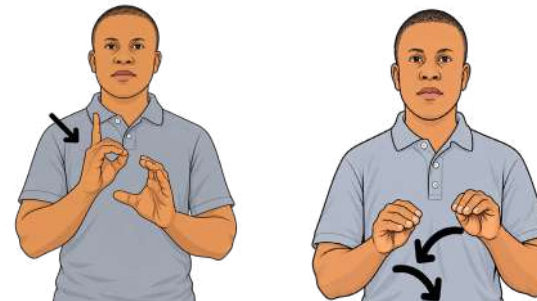
This is a document issued by a seller to partially or fully cancel an invoice that has already been raised.



KSL: TIME INVOICE INFORMATION ERROR CANCEL CHANGE
SYSTEM APPROVE//

Device Replacement

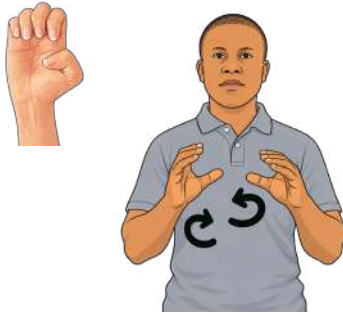
This is the process of substituting one approved device with another.



KSL: PROCESS ETIMS REPLACE DEVICE TIMEBREAK OR EXCHANGE
//

eCitizen

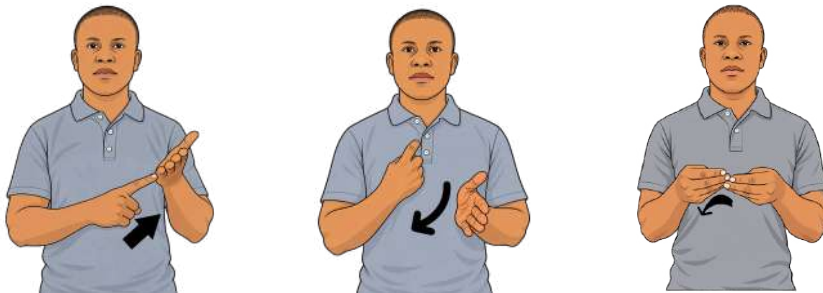
This is an eTIMS solution hosted on the eCitizen platform.



KSL: ECITIZEN ACCESS INSIDE KRA PLATFROM INFORMATION FILL
INVOICE PRINT//

Electronic Tax Invoice

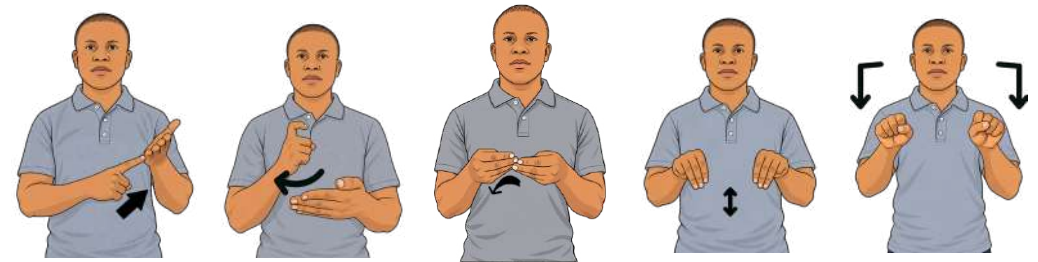
This is the electronic document generated through an approved ITIM
solution as evidence of supply.



KSL: ELECTRONIC RECEIPT THIS PRINT FOR TECHNOLOGY KRA
EVIDENCE SUPPLY//

Electronic Tax Invoice Management System(eTIMS)

The electronic tax invoice management system is used to generate, validate,



KSL: ONLINE GENERATED INVOICE SYSTEM USE//

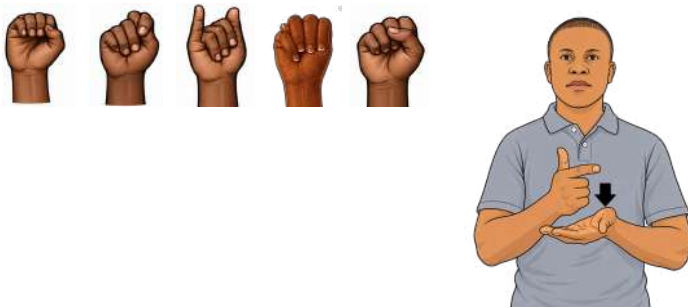
transmit and manage electronic tax invoices.



KSL: DATA SOFTWARE DOWNLOAD USE LAPTOP COMPUTER//

eTIMS Client

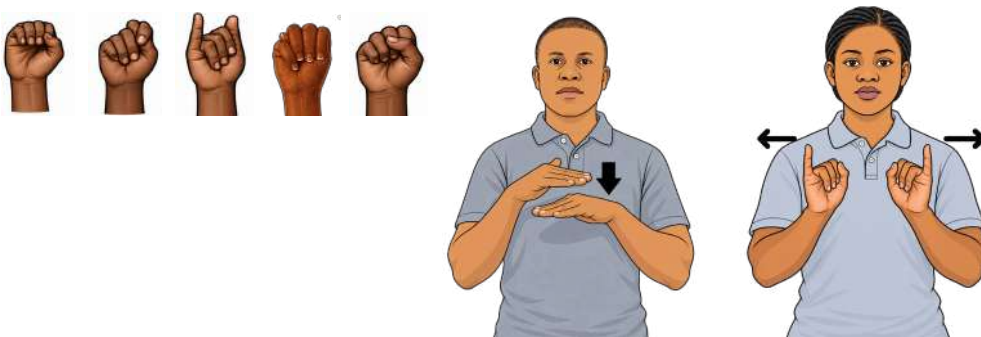
This is a downloadable software accessible on multiple devices eg laptops, computers, PDAs, tablets, phones.



KSL: ETIMS TAX PERSON SMAL BUSINESS USE PRESS *22#
PHONE//

eTIMS Lite

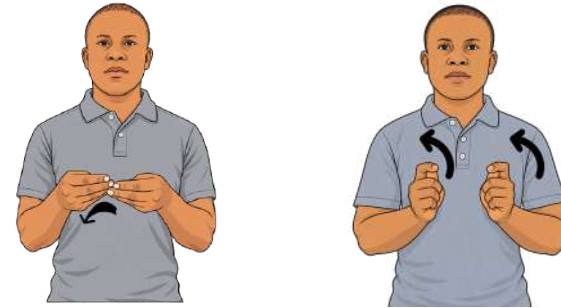
This is the simplified version of its designed for taxpayers with low transactions volumes.



KSL: DATA UPLOAD FINISH BUSINESS MINIMAL USE ONLINE
INVOICE//

eTIMS online.

This is a web-based solution suitable for taxpayers with minimal transactions.



KSL: DATA INPUT FINISH ETIMS APPROVE DATA KRA NEEDS//

Invoice Transmission

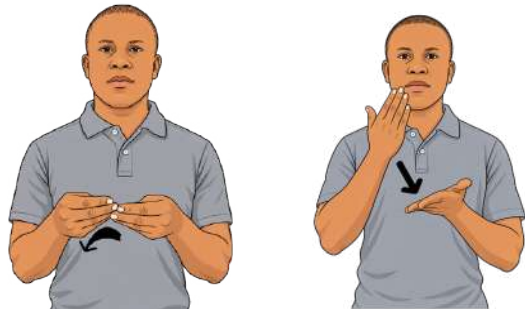
This is the electronic submission of invoice fiscal data from an approved eTIMS solution to KRA.



KSL: PROCESS CONFIRM INVOICE TYPE KRA SYSTEM APPROVES USE
CAN//

Invoice Validation

This is the process of confirming that an electronic tax invoice complies with the KRA system requirements and has been transmitted.



KSL: PROCESS TAX ETIMS PERSON JOIN USE TAX TECHNOLOGY
MANAGE INVOICE//

Onboarding

This is the process of enrolling a taxpayer onto eTIMS to enable the generation and management of electronic tax invoices.



KSL: SYSTEM COMMUNICATE SYSTEM AREA BUSY ONLINE
INVOICE WORK //

Online Sales Control Unit (OSCU)

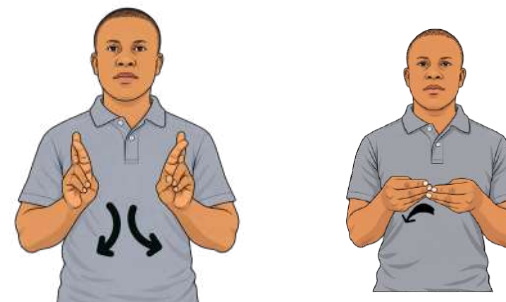
This is a system-to-system integration solution for taxpayers with software billing systems ERPS applicable where invoicing is undertaken continuously in an online environment.



KSL: ETIMS SYSTEM SOLVE BUYER INVOICE GENERATION KRA SEE
APPROVES//

Reverse Invoicing

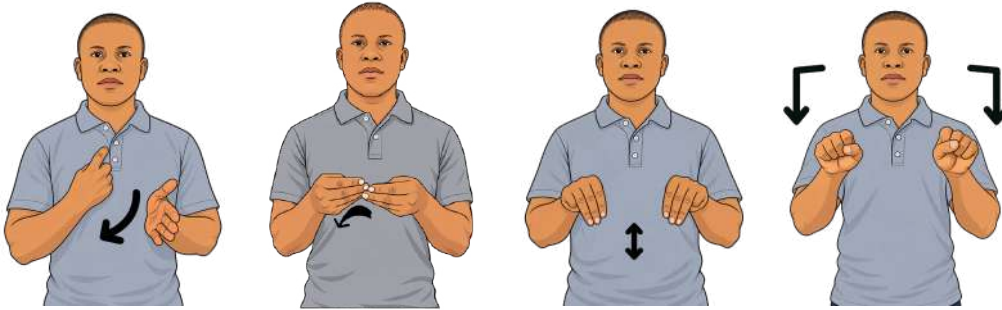
This is an eTIMS solution where the buyer issues an invoice on behalf of the supplier and requires a company to integrate their invoicing system with eTIMS and is subject to approval by KRA.



KSL: MACHINE GENERATE INVOICE//

Tax Invoice Management System (TIMS)

This is a device-based approach to generate a tax invoice.

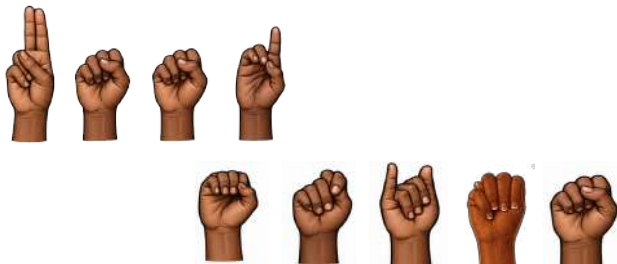


KSL: GENERATE INVOICE HOW DIAL *22# FOLLOW PROCESS//

USSD eTIMS

This is eTIMs solution where a taxpayer generates an invoice by dialing

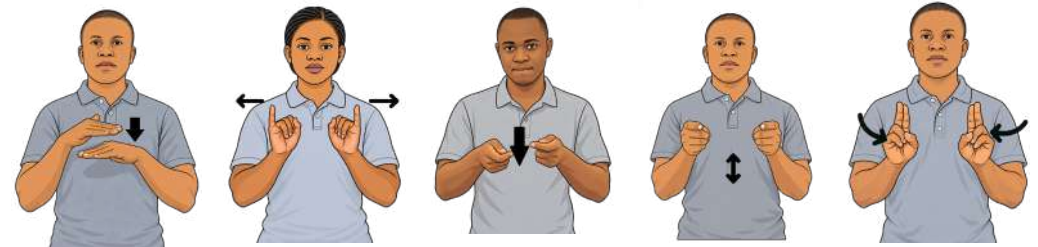
*22#



KSL: ETIMS SERVICE TAXPAYER DIAL TAX INVOICE *222#./

Virtual Sales Control Unit (VSCU)

This is a system to-system integration solution for taxpayers with software billing system ERPS applicable where there is bulk invoicing and invoicing can be done while offline.



KSL: SYSTEM CONNECT OFFLINE AIM BULK INVOICE//

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