



Tax Dispute Resolution Division

Independent Review of Objections (IRO)



**KENYA REVENUE
AUTHORITY**
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What is IRO?

- IRO stands for Independent Review of Objections
- It is a unit created in KRA and tasked with the review of tax and customs objections

Why IRO?

The creation of IRO divorced the Objection Review process from the Assessment process thereby creating;

- Objectivity and independence in making of Objection Decision
- Efficiency in resolution of objections
- Professionalism in review of objections
- Compliance with Best Practice

Who are the Parties to an Objection?

- The Taxpayer who is aggrieved by a decision made by the Commissioner and has subsequently lodged an objection
- The Commissioner who made the decision, which is a subject of dispute
- The taxpayer may appoint and involve a tax agent if they so desire

How Does IRO work?

Upon receipt of an objection, IRO;

- Seeks submissions from both the taxpayer and the commissioner
- Reviews the submissions by the parties
- Seeks clarifications and documentation from the parties as necessary
- Makes an independent decision

Do the parties appear for oral presentations?

- Yes, IRO may require the parties to the dispute to appear before a committee to present their case.
- The committee comprise of technically competent officers who were not involved in the process that culminated in raising of the objection
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What's Expected of the Parties?

Parties to the dispute are required to;

- Uphold and maintain confidentiality;
- Avail material/documents and information relevant to the objection;
- Adhere to the stipulated timelines
- Appear for meetings when called upon

- Maintain high moral and ethical standards in their engagements

Is IRO Decision Final?

- Yes, IRO makes the Objection Decision which binds KRA
- The taxpayer may however appeal to the against the decision
- Parties may then apply for leave of the Tax Appeals Tribunal to resolve the dispute under the KRA Alternative Dispute Resolution (ADR) framework.

What are the IRO timelines?

60 days to issue an Objection Decision as provided for in the Tax Procedure Act (TPA) section 5.

Where is IRO?

- IIRO is part of Legal Services & Board Coordination Department (LS&BC)
- Our Offices are located at Ushuru Pension Towers – Elgon Road, Upper Hill, Nairobi

Our Contacts

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