KENYA REVENUE AUTHORITY

ISO 9001:2015 CERTIFIED

PUBLIC

KENYA REVENUE AUTHORITY CITIZENS' SERVICE DELIVERY CHARTER

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Tulipe Ushuru, Tujitegemee!

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LIST OF ABBREVIATIONS

- **AEO** -Authorized Economic Operator
- **ADR**- Alternate Dispute Resolution
- **BATUK-** British Army Training Unit Kenya
- **C16** - The entry lodged to request transfer of ownership of warehoused goods to someone else before duties are paid.
- **CGT**- Capital Gains Tax
- **COO** - Certificate of Origin
- **CR2** – The Model Memorandum of Association for a Company with Share Capital under Section 13 of the Companies Act, 2015.
- **CR8 -** An official statutory document under Section 138 of the Companies Act, 2015 used to declare or update the residential address of a company director.
- **CR12** – An official certified document issued by the Registrar of Companies through the Business Registration Service (BRS) in Kenya that proves the legal existence and ownership structure of a registered company.
- **DOD** - Department of Defense
- **EPZ** - Export Processing Zone
- **eTIMS** - Electronic Tax Invoice Management System
- **HQ** - Headquarters
- **IDF** - Import Declaration Form
- **IFC -** International Finance Corporation
- **ITA -** Income Tax Act
- **ITax -** Integrated Tax
- **JICA** - Japan International Cooperation Agency
- **KENINVEST** - Kenya Investment Authority
- **KRA** - Kenya Revenue Authority
- **LPO** - Local Purchase Order
- **MRI** - Monthly Rental Income
- **NRB** - National Registration Bureau
- **P.A.Y.E** - Pay As You Earn
- **PC** - Personal Computer
- **PGAs -** Partner Government Agencies

- **PWDs -** Persons with Disabilities
- **PIN** - Personal Identification Number
- **SLA** - Service Level Agreement
- **TIMS** - Tax Invoice Management System
- **TOT**- Turnover Tax
- **UNICEF** - United Nations International Children's Emergency Fund
- **URL** - Uniform Resource Locator
- **VAT** – Value Added Tax

KRA CITIZENS' SERVICE DELIVERY CHARTER

Our promise to you:

Our promise is to make tax compliance a delightful and convenient experience to our customers.

We commit to develop a professional team, embracing modern processes and technology, and delivering customer focused services that enhance compliance and revenue collection.

Our Service Goals:

- To respond to you promptly, efficiently and professionally.
- To treat you with courtesy and respect.
- Provide clear and concise information about our products and services.
- To have staff that are professional, friendly, courteous, accessible and pro-active in responding to customer problems.
- To treat all your personal information as private and confidential.
- Be available to assist you, Monday to Friday from 8am to 5pm at all Regional Offices, Tax Service Offices and Huduma Centres.
- Provide you with complete, timely and accurate information on your rights and obligations under the various Tax Laws.
- Endeavour to offer support and services to every customer including those who do not speak English.

TAXPAYER RIGHTS

- **Right to Information:** You are entitled to complete and accurate information on your rights and obligations under various Acts.
- **Right to Question us:** You have a right to question the information or advice.
- **Impartiality:** You are entitled to impartial application of the law. It is the responsibility of KRA to collect the correct amount of tax, duties, levies and fees.
- **Courtesy and Consideration:** You are entitled to courtesy, considerate and non-discriminatory treatment in your dealings with KRA officials either when requesting information, arranging for an interview, audit or any other matters related to KRA activities.
- **Presumption of Honesty:** You are presumed honest unless there is evidence to the contrary.
- **Privacy and Confidentiality:** You are assured that your personal data will only be used to fulfil the purposes for which we collect it and to satisfy any legal requirements to which we are subject or permitted by law.

- **Consistency and Equity:** We apply the law consistently so that everyone pays the right amount of tax. We take your particular circumstance into account as far as the law allows.
- **Identification:** You have a right to demand an official KRA identification card from any of our staff visiting or serving you on official duties. In case of doubt, you may call our Call Centre to confirm the identity of the officer visiting you.
- **Representation:** As a taxpayer you have the right to be represented by an authorized/ licensed agent of your choice.
- If selected for an audit, you may have a right to be notified in advance, although in certain circumstances, it may be necessary to conduct an impromptu audit or inspection.
- If you are in agreement with the findings or part of the findings of the audit/investigation, you will be expected to make immediate payment of the agreed or partly agreed liability, together with the penalties thereon to avoid further interest and penalties accruing on the unpaid additional tax.
- You are entitled to dispute an assessment within 30 days from the date of issue and comply with the requirements, which include submission of all supporting documents for the objection to be valid.
- You have a right to object to the Commissioner's decision. Should you wish to use an Alternative Dispute Resolution mechanism, then you are required to notify Alternative Dispute Resolution (ADR) Division of KRA of your intention, provided taxes not in dispute have been paid.
- If the matter is still not resolved to your satisfaction, you can appeal to the Tax Appeal Tribunal (Under the Tax Appeals Tribunal Act) for the determination of your dispute.
- If the matter is still not resolved to your satisfaction at the Tax Appeal Tribunal level, you have a right to appeal to the High Court.

TAXPAYER'S OBLIGATIONS

- **Registration –** You have an obligation to register for a tax PIN.
- **eTIMS/TIMS –** All registered taxpayers engaging in businesses are obliged to install and operate TIMS or eTIMS.
- **Filing your returns/ payments –** You have an obligation to file your returns and make appropriate payments as stipulated under the respective Tax Acts.
- **Accuracy of your returns/ Customs entries –** The Tax Law provides for penalty for an incorrect return/ entry including prosecution in case of gross negligence or fraud.
- **Payment of tax and penalties –** You have an obligation to make tax payments on the due date(s).
- **Claims and refunds –** You are obligated to submit your refund claim of the overpaid tax within the stipulated timelines, failure to which, it will not be processed as stipulated in the Tax Law.
- **Objections –** In case of an objection, you are obliged to pay the undisputed amount; the disputed amount should be covered by either a cash deposit, bank guarantee or a bond.
- **Cooperation with KRA officers –** You have an obligation to cooperate with KRA officials, accord them due respect and support to carry out their lawful duties.
- **Disclosure of relevant information –** You have an obligation to disclose and produce all relevant information, records and documents required by KRA officials when carrying out their lawful duties.

DOMESTIC TAXES SERVICES

NO.	SERVICE	DESCRIPTION	REQUIREMENT	COST	TIMELINE
1.	PIN Registration - Individual PIN; a) Individual Resident. b) Individual Non-Kenyan Residents. c) Individual Non-Kenyan Non-Resident.	Individual Resident PIN Registration	Appendix 1.	Free	Within one (1) working day.
		Individual Non-Kenyan Resident	Appendix 2.	Free	Within five (5) working days upon submission of required documents.
		Individual Non-Kenyan Non-Resident PIN registration.	Appendix 3.	Free	Within five (5) working days upon submission of required documents.
2.	PIN Registration -Non–Individual.	Non-Individual PIN registration.	Appendix 1 & 3.	Free	Within five (5) working days on presentation of required documents.
3.	Amendment of individual's registration details.	**Amendment of basic Information/details** • Email. • Phone number. • Change of name to align with National Registration Bureau details (NRB).	Original National ID	Free	Within one (1) working day.
		Other amendments • Change of physical address. • Change of source of income (business and rental). • Change of resident status e.g Non-Kenyan Non-Resident to	• Letter of Notification on change of address. • Proof of ownership of business e.g business permit or trade licences etc • Business Registration Certificate • Original Valid National	Free	Within five (5) working days on receipt of required valid documents.

		Non Kenyan Resident).	ID/Passport/ Alien ID of one of the directors		
4.	Amendment of Non - Individuals registration details.	**Amendments of basic company information;** • Change of email • Change of physical address • Change of contact details	• Current CR12 • Letter of Notification on changes to be effected (on the company letterhead) • Original Valid National ID/Passport/ Alien ID of one or more of the directors • Proof of ownership of business e.g business permit or trade licences etc	Free	Within one (1) working day.
		Other amendments; • Change of directors. • Change of Business name. • Addition of obligation	• Letter of Notification on changes to be effected (on the company letterhead) • Current CR12 • Original Valid National ID/Passport/ Alien ID of one of the directors • Proof of ownership of business e.g business permit or trade licences etc • Minutes of Board Resolution	Free	Within five (5) working days on receipt of required valid documents.
		Amendments of accounting period	• Audited books of accounts for the last 3 years • Board resolution	Free	Within six (6) months from the date of receipt of the application.
5.	Addition of an obligation.	Addition of tax obligation(s) to an already registered KRA PIN, upon application by taxpayer. (Except VAT & Excise)	Appendix 2.	Free	Within five (5) working days upon receipt of required documents.

6.	Processing of VAT refund claims.	VAT refund claims that do not require an audit.	Appendix 4	**Free**	Within one hundred and twenty (120) days upon submission of required documents
7		VAT Refund Claims requiring Audit and those arising from goods and services that are exported. requiring audit	**Requiring Audit** Application for refund on VAT via the iTax platform. • Tax Return • Auditor Certificate • Certified Bank statement • Certificate of delivery to EPZ where applicable • Log book and invoice where applicable. **For exported goods** • Export declaration/entry; • Customs export confirmation; • Exit note/border confirmation, where applicable; • Commercial/tax invoice; • Transport/shipping documentation where relevant (e.g. airway bill, bill of lading, road manifest); Relevant export sales schedule. **For exported services** • Tax invoice; • Evidence that the service was supplied for use or consumption outside Kenya; • Supporting contractual/	Free.	Within one hundred and eighty (180) days upon submission of required documents.

			payment/service documentation to demonstrate the nature & recipient of the exported service.		
8	Processing of Individual Income Tax refunds.	Arise in cases where a person has an overpayment in a year of income.	• Application for refund on Income Tax via the iTax platform. • Supporting documents for the refund claim (Appendix 5). • Duly Filed Tax Returns	Free	Within one hundred and twenty (120) days upon submission of required documents.
9	Processing of Non-individual Income Tax refunds.	Non-individual Income Tax refunds (Less than Kshs. 10M).	• Application for refund on Income Tax via the iTax platform. • Supporting documents for the refund claim ie. • Refund claim • Bank account details/confirmation • Supporting evidence for VAT vs Income Tax variance • Supporting evidence for withholding certificates vs declared turnover variance • Any other evidence KRA reasonably needs to substantiate the claim	Free	Within one hundred and twenty (120) days upon submission of required documents.
		Non-individual Income Tax refunds (Above Kshs 10M).		Free	Within one hundred and eighty (180) days upon submission of required documents.
10	Offset of existing liability from approved refund claims.	Utilization of approved refund for the payment of the applicable tax liability.	• Approved claim. • Proof of existence of tax owing (tax liability) on other tax heads.	Free	Six (6) months from the date of approval of the refund.
11	Income Tax Exemption Certificate for Persons	Issuance of exemption certificates to Persons With	• Application via e-Citizen • Approval from vetting committee	Free.	Within five (5) working days upon receipt of approval

	With Disabilities (PWDs).	Disabilities (PWDs).			of the application by the Vetting Committee
12	Issuance of Payment Plans	Automatic payment plans (Within 6 months)	Online application	Free	Within 1 working day of application
13	Processing of Tax Compliance Certificates	Compliant taxpayers (Individuals and non-individuals).	Online application	Free	Within one (1) working day.
14	eTIMS	On boarding eTIMS	• Sign up onto the preferred eTIMS solution • Agreement with the terms and conditions. **Note:** For any new re-installation on a PC/Laptop due to damage, theft etc, please visit the nearest KRA office. The downloadable e-client software is available on our website : www.kra.go.ke	Free	Auto Approval within one (1) day.

RETURN FILING AND PAYMENT DUE DATES

Return Type	Frequency of filing	Filing due date	Payment due date
V.A.T	Monthly	On or before the 20th day of the following month.	On or before the 20th day of the following month.
Excise	Monthly	On or before the 20th day of the following month.	On or before the 20th day of the following month except for: 1. In the case of a licensed manufacturer of alcoholic beverages, excise duty shall be payable to the Commissioner within twenty-four hours upon removal of the goods from the stockroom. 2. In the case of betting and gaming, offered through a platform or other medium, a bookmaker shall remit excise duty to the Commissioner within twenty-four hours from the closure of transactions of the day i.e. midnight of that day.
P.A.Y.E	Monthly	On or before the 9th day of the following month.	On or before the 9th day of the following month.
Withholding Tax	Transaction based	On or before the 5th day after deduction is made.	Within five (5) working days after the deduction is made.
Corporation Tax	Annually	Within six (6) months from the end of the accounting period.	Balance of tax -30th day of the fourth month following the end of the accounting period.
Instalment Tax	Quarterly	Within six (6) months from the end of the accounting period.	On or before the 20th day of the fourth, sixth, ninth and twelfth month of the financial year.
Income tax (partnership)	Annually	Within four (4) months from the end of the accounting	

Income Tax (Individuals)	Annually	Within four (4) months from the end of the accounting period (On or before 30th April).	By 30th April of the following year after the year end.
Turnover Tax (TOT)	Monthly	On or before 20th day of the following month.	On or before 20th day of the following month.
Capital Gains Tax	Transaction based	On or before the date of lodgment of application for transfer to the relevant Land's office.	On or before 20th day of the following month.

CUSTOMS & BORDER CONTROL SERVICES

NO.	SERVICE	DESCRIPTION	REQUIREMENTS	COST	TIMELINE
1.	Security Bonds	Execution of security bonds	• Provision of accurate information on application on the system. • Receipt of guarantor approval • Ensure all previous bonds are accounted for.	Free	Within two (2) working days upon receipt of guarantor approval
		Bond Cancellation & Replenishment	• Ensure all previous bonds are accounted for • Application on the prescribed form with correct attachments. • Application for replenishment on the Customs system.	Free	Within three (3) working days upon receipt of the application
2	Authorized Economic Operator (AEO)	Accreditation to the AEO program	• Submission of duly filled AEO application form and the necessary attachments. • Adherence to the compliance checks.	Free	Within one hundred and twenty (120) days from date of application
3	Release of cargo	Release of air cargo	• Submission of relevant, accurate and complete Customs documents. i.e. Commercial Invoice, Packing List, Export declaration, COO, Bill of Lading, Certificate of Export) • Approval by Partner Government Agencies (PGAs) • Submission of a request for verification & release. • Payment of all applicable taxes and levies.	Free	Within one (1) working day
		Release of sea and land cargo			Within two (2) working days
		Processing of AEO cargo			Immediate
4	Petroleum	Release of petroleum products	• Submission of relevant, accurate and complete Customs	Free	• Within six (6) hours (local entries)

			documents. • Approval by Partner Government Agencies (PGAs) • Submission of a request for verification & release. • Payment of all applicable taxes and levies.		• Within twenty-four (24) hours (export, transit & SCT entries)
		Transfer of ownership	• Lodgement of C16 • Payment of processing fee.	USD 10 processing fee	Within one (1) hour
5	Bonded Warehousing / Duty free shops	Confirmation of warehoused goods into the bonded facility	• Availability of adequate bond security • Delivery of the cargo to the bonded warehouse	Free	Within twenty four (24) hours
		Extension of warehouse period	• Submission of an application before the expiry of the warehousing period. • Submission of detailed application with relevant supporting documents.	Free	Within two (2) working days
6	Import Declaration Form (IDF) Amendment / Cancellation request	Process requests for IDF amendments and cancellation. **To process in accordance with Section 7 of the Miscellaneous fees and levies Act 2016*	<u>*IDF Amendment*</u> • Invoice • Packing list • Bill of landing	Prescribed rate of 5USD	Within 24 hours
			<u>*IDF Cancellation*</u> • Invoice • Alternative IDF • Email communication from the exporter to importer in respect to order cancellation.	Prescribed rate of 10 USD	Within 24 hours

APPENDICES

Appendix 1: PIN Registration Requirements

A.	Individuals	Requirement
I.	Citizen (residing in or outside Kenya).	Valid national identity card number or alien registration card number.
II.	Non – citizens under various categories.	See Appendix 2.
B.	**Limited Company**	**Requirement**
I.	Limited Company from the Registrar of Companies (Resident in Kenya).	• Certificate of incorporation or registration certificate from the Registrar of Companies. • CR 12 (Certificate by the Registrar of Companies in Kenya indicating the details of directors and shareholders of the Company). • Personal identification numbers (PIN) for all directors.
II.	Partnership.	• Certificate of Registration from the registrar of businesses indicating the names of partners. • Partnership Deed. • Partners' PINs.
III.	Foreign Company (non-resident with a Permanent Establishment in Kenya- branch of a multinational company).	• Certificate of compliance from the Registrar of Companies. • CR 12 Certificate by the Registrar of Companies in Kenya indicating the details of directors and shareholders of the Company. • Personal Identification Numbers (PIN) for all directors.
C.	**Estate of a Deceased Person**	• Death Certificate. • Grant of probate or letter of administration. • Certificate of confirmation of grant of administration.
D.	**Non-government organization.**	Certificate of registration number and Personal Identification Number (PIN) of at least one trustee or director
E.	Any other category of person(s) not covered above.	KRA will define the required framework.

Appendix 2: Addition of Obligations –Documentary requirements

I. VAT Obligation

i. Updated CR12 for companies and original Identity documents for directors or individuals including National Identity cards, passports or Alien Identity Cards;

ii. Work permits for aliens or Investors permit from KenInvest;

iii. Tax Compliance Certificates for all directors;

iv. Letter of appointment of Tax Representative for non-resident companies and identity documents of directors for companies with non-resident directors;

v. Contact details including physical address, verified telephone contacts, email addresses, utility meter numbers and documents, office rent agreements;

vi. Where a taxpayer does not have physical premises and the business is conducted online, the taxpayer should provide the website(s), uniform resource locators (URLs), or any other such medium through which business is conducted.

vii. Contract agreements and/or sample invoices.

II. Pay-As-You-Earn (PAYE) Obligation

i. Original CR12 for companies and Identity documents for directors or individuals including National Identity cards, passports or Alien Identity Cards;

ii. Letter of appointment of tax representative for non-resident companies and identity documents of directors for companies with non-resident directors;

iii. Contact details i.e. verified telephone contacts and email addresses; and

iv. Sample of payroll details/employee details.

III. Monthly Rental Income (MRI) Obligation

i. Property details registered/declared by the landlord whether residential or commercial.

ii. Total property income when fully occupied Vis a Vis the MRI threshold as per Section 6 (A) of the income Tax Act.

iii. Contact details and email addresses and actual email correspondences

Appendix 3: Non-Resident PIN Registration Requirements

A	CATEGORY	REQUIREMENT
I	Non-Kenyan employee (residing in Kenya)	• Letter of introduction by employer. • PIN of employer. • Original valid passport of the applicant. • Valid work permit or special pass of applicant with the name of employer on the permit. • Confirm endorsement of work permit in the passport. • KRA PIN application acknowledgement receipt.
II	Non-Kenyan investors	• Letter of introduction by a tax agent. • PIN of tax agent and valid tax compliance certificate of the tax agent. • Letter of appointment of tax agent by applicant. • Documentary proof of investment (Certificate of Incorporation/Compliance, CR12, CR8, CR 2, project proposal, Ken Invest application). • Endorsement by Kenya Investment Authority (KenInvest endorsement letter is given to registered companies with an investment exceeding USD 100,000). • Class G - Investors Permit for investments of less than USD 100,000. • Original valid passport of applicant or a certified copy of the passport for investors residing outside Kenya. • KRA PIN application acknowledgement receipt.
III	Diplomats and employees of organizations covered under the Privileged and Immunities Act Cap 179 e.g. United Nations , UNICEF etc.	• Note verbale from the embassy or the privileged body. • Original valid passport. • Diplomatic card. • Copy of exemption stamp on the passport • Notification of arrival. • PIN request form from IPMS-Ministry of Foreign Affairs. • KRA PIN application acknowledgement receipt.
IV	Employees of institutions related to organizations or bodies covered under the Privileges and Immunities Act, CAP 179 e.g. JICA, IFC etc.	• Letter of introduction by the employer. • Copy of PIN of the employer. • Original passport. • Endorsement of immigration exemption status in the passport or work permit issued on gratis • An introduction letter by the National Treasury and Planning and a copy of the gazette notice • Original valid passport of applicant • KRA PIN application acknowledgement receipt.
V	British Army personnel.	• Original passport of applicant. • Letter of introduction by the British Peace Support team in Kenya.

A	CATEGORY	REQUIREMENT
		• Copy of the memorandum of understanding between Kenyan and British government. • KRA PIN application acknowledgement receipt.
VI	Refugee residing in Kenya. - employed	• Original and copy of a valid refugee ID (validity is now 5 years). • Introduction letter from Department of Refugees' Affairs Secretariat. • Introduction letter from employer. • Work permit from immigration (class M permit).
	Refugee residing in Kenya. - In business/Driving License	• Original and copy of a valid refugee ID (validity is now 5 years). • Introduction letter from Department of Refugees' Affairs Secretariat. • Business Registration Certificate – if in business. • Work permit from immigration (class M permit).
	Refugee residing in Kenya Any other not in business nor employment.	• Original and copy of a valid refugee ID (validity is now 5 years). • Introduction letter from Department of Refugees' Affairs Secretariat. • Work permit from immigration (class M permit).
VII	Dependants. Non-resident married to a Kenya citizen.	• Original and copy of marriage certificate. Certified copy of marriage certificate if from another country. • Original and a copy of identity card and PIN of Kenyan spouse • Dependants pass from immigration • Original valid passport • Endorsement of dependent pass in the passport • KRA PIN application acknowledgement receipt.
	Dependants Spouse of Non – Kenyan non-resident employee.	• Dependants pass from Immigration Office. • Original valid passport. • Endorsement of dependent pass in the passport. • Original valid passport and PIN of the spouse. • Work permit of the spouse. • KRA PIN application acknowledgement receipt.
	Other dependants e.g. children and parents	• Dependants pass from immigration • Original valid passport. • Endorsement of dependent pass in the passport. • Original valid passport and PIN of the principal. • Work permit of the principal if employed. • KRA PIN application acknowledgement receipt.
VIII	Foreign Students	• Original and copy of valid passport. • Endorsement of student pass in the passport. • Original and copy of valid student pass.

A	CATEGORY	REQUIREMENT
		• Original and copy of letter of introduction/admission from institution as per the student pass. • KRA PIN application acknowledgement receipt.
IX	Non-Kenyan Non-resident account reactivation	• Original and copy of valid passport. • Letter of introduction from the bank addressed to the Commissioner Domestic Taxes as proof of account holding. • Certified bank statement. • KRA PIN application acknowledgement receipt.
X	Non-Kenyan non-resident consulting with state agencies	• An introduction letter by the National Treasury and Planning addressed to the Commissioner of Domestic Taxes. • Work permit issued on gratis. • Original valid job cards from the National Treasury and Planning. • Introduction letter from the project body • Original valid passport. • KRA PIN application acknowledgement receipt.
XI	Buying a stand-alone property/piece of land	• Copy of the sale agreement. • Copy of the title deed. • Introduction letter from a KRA registered tax agent. • Copy of PIN and tax compliance certificate of the tax agent. • Copy of the National ID of the seller. • Copy of the PIN certificate of the seller. • Clear copy of the passport. • Acknowledgement receipt from the iTax portal.
XII	Buying an apartment	• Copy of the sale agreement. • Copy of the mother title deed. • Copy of the deed plan. • Introduction letter from a KRA registered tax agent. • Copy of PIN and tax compliance certificate of the tax agent. • Clear copy of the passport. • Acknowledgement receipt from the iTax portal.
XIII	Acquisition of property through inheritance	• Confirmation of grant. • Grant of probate from the high court. • Gazette notice listing the applicant as one of the beneficiary. • Copy of the title deed. • Clear coloured copy of the passport • Letter of introduction from KRA registered tax agent. • PIN number of a registered tax agent.

A	CATEGORY	REQUIREMENT
		• Valid tax compliance certificate of the tax agent. • Acknowledgement receipt from the iTax portal.
XIV	Military personnel excluding BATUK East Africans	• Original and copy passport of passport. • Military personnel ID. • Memorandum of understanding between Kenya and the country of origin. • Introduction letter from the attending College stamped by DOD HQ. • Acknowledgement receipt from the iTax portal.
XV	Military personnel excluding BATUK Non East Africans	• Original and copy of passport. • Military personnel ID. • Introduction letter from DOD HQ. • Note verbale from the diplomatic mission (stamped and signed). • Acknowledgement receipt from the iTax portal. Student pass from immigration. • Endorsement of student pass in the passport.
XVI	Medical treatment purpose	• Original and copy passport of passport. • Introduction letter from the attending hospital (signed and stamped). • Hospital referral letter from the country of origin. • Acknowledgement receipt from the iTax portal.
XVII	Kenyans with no IDs who exited the country (Kenya) and have acquired passport of the residence country	• Copy of Kenyan birth certificate. • Copy of Kenyan IDs of the parents. • Police clearance certificate from the country of domicile • Clear coloured copy of the passport. • Acknowledgement receipt from the iTax portal
XVIII	Retirees	• Resident permit – class K. • Endorsement of class K pass in the passport. • Insurance security bond. • Original valid passport. • Acknowledgement receipt from the iTax portal.
XIX	Missionaries	• Introduction Letter from the Religious body. • PIN certificate of the Religious body. • Original Passport and copy of passport. • Original and copy of class I missionary permit from Kenya immigration. • Copy of the endorsed page of class I missionary permit in the passport. • KRA PIN application acknowledgement receipt.

A	CATEGORY	REQUIREMENT
XX	Any other category of person(s) not covered above	KRA will define the requirements.

Appendix 4: VAT Refund Claims Requirements

1. Application for refund on VAT via the iTax platform.
2. Completed VAT refund claim and supporting VAT schedules.
3. Valid/validated bank account details for payment of the refund.
4. Detailed input VAT schedule and supporting tax invoices.
5. Motor vehicle logbook and tax invoice, where input VAT is claimed on a motor vehicle.
6. Detailed schedules of local zero-rated and export supplies.
7. Export documentation, including exit notes/border confirmation, where applicable.
8. Invoices, delivery certificates and/or LPOs supporting zero-rated or exempt supplies, where applicable.
9. Exemption certificates or other relevant authorization for supplies qualifying for exemption or zero-rating.
10. Auditor's Certificate, where applicable
11. Any additional documents necessary to substantiate the transactions forming the basis of the refund claim.
12. Written request for set-off, where the taxpayer wishes the refund to be applied against an outstanding tax liability.

Appendix 5: Income Tax refund claims (Individual PINS) Requirements

1. P9 form from employer.
2. Letter of appointment/ contract/ resignation.
3. Insurance certificate (for Education -10 years and above- (Life and Health)
4. Mortgage interest certificate as per Section 15(3b) and the 4th Schedule of ITA
5. Exemption Certificate for PWDs.
6. Insurance Commissions-Withholding Certificate (Manual claims).
7. A letter from the Taxpayer and evidence of payments for Tax Paid in Error.
8. Any other supporting document as applicable.

Appendix 6: Licensing of new bonded facilities Requirements

1. Submission of applications
2. Submission of required documents
3. Execution of security bonds
4. Payment of license fees
5. Facilitate inspection of facility.

COMMUNICATION STANDARDS

S/NO.	SERVICE LINE	TIMELINE **During Off-Peak Periods*
1.	Incoming Calls	Respond to calls within a wait time of 1 minute 45 seconds.
2.	Emails	Respond to emails within 24 hours during Weekdays Respond to emails within 72 hours during Weekends
3.	Social Media, Chat and WhatsApp queries	Respond to social media queries within 35 minutes.
4.	Walk-in enquiries	Attend to walk -in customers within an average wait time of 5 minutes.
5.	Response to complaints	Within 30 days upon receipt of the complaint.
6.	Customer letters	Respond to customer letters within 2 working days

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REVIEW OF THE SERVICE CHARTER

We shall in consultation with all our stakeholders, subject this charter to periodic review with a view of improving our services.

CONTACT INFORMATION

Visit us at any of our offices or Huduma Centres, between 8:00 a.m. and 5:00 p.m. on weekdays.

Call us on: +254 20 499 9999 or 254 711 099 999

Weekdays: 7:00 a.m. to 7:00 p.m.

Saturdays & Public Holidays: 9:00 a.m. to 1:00 p.m.

Sundays: Closed

Email address: callcentre@kra.go.ke

Facebook: KENYA REVENUE AUTHORITY

X: @KRACare

Website: www.kra.go.ke

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COMPLAINTS AND FEEDBACK

KRA values and welcomes your feedback either in the form of a complaint or query as a way of improving our service delivery. Complaints can be lodged in KRA through the following modes:

In Person: Times Tower Building, the nearest Regional Office, Tax Service Office or Huduma Centre.

Phone: +254 20 499 9999; +254 711 099 999

Any service that does not live up to the above standards may be reported to: Complaints Information Centre: cic@kra.go.ke.

If you are still dissatisfied, please write to: The Commissioner General: cg@kra.go.ke.

If you are still dissatisfied, please write to: Office of the Ombudsman: complain@ombudsman.go.ke.

Scan to complete feedback survey.

Tulipe Ushuru, Tujitegemee!