

CASESDIGEST

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**Decisions on
KRA cases**



**KENYA REVENUE
AUTHORITY**

Tulipe Ushuru, Tujitegemee!



**A publication of the
Kenya Revenue Authority**

Vision

A Globally Trusted Revenue Agency Facilitating Tax and Customs Compliance

Mission

Building Trust through Facilitation so as to foster Compliance with Tax and Customs Legislation

Values

Trustworthy, Ethical, Competent, Helpful

Forward

Kenya Revenue Authority is the Government Agency established through the Kenya Revenue Authority Act, Chapter 469 of the Laws of Kenya with the role of collecting revenue and enforcing tax laws. We are pleased to publish the 5th edition of the Kenya Revenue Authority (KRA) Cases Digest.

A number of decisions on various issues have been delivered by courts and Tribunals since the establishment of the Kenya Revenue Authority in the year 1995. Some of these decisions have been uploaded on the National Council for Law Reporting website and library. This digest documents judicial jurisprudence in cases involving the Authority activities and operations.

This case digest focuses on the legal requirements under the tax laws for keeping of records and production of tax records as provided for under the Tax Procedures Act No. 29 of 2015. This digest highlights the Court judgements issued by the Courts setting out guiding principles on the area.

The digest is relevant to legal practitioners as reference point as precedent, scholars as a reference tool for training and reading, KRA staff and all persons interested in the Authority's operations as a guide on decisions relating to the tax matters. The edition highlights salient principles of law on record keeping for tax purposes as clarified by the courts and tribunals.

I wish to thank the editorial and design teams for the concerted efforts made towards the publication of this 5th edition of the Kenya Revenue Authority cases digest.

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Executive Summary

This volume features cases on keeping of records and production of records as provided for under the Tax Procedures Act No 29 of 2015. It highlights the interpretation of the law by the courts on the provisions relating to keeping of tax records and production of the records when required.

In *Nairobi Income Tax Appeal No. E 088 of 2020. Commissioner of Domestic Taxes (Appellant) V Galaxy Tools Limited*, the Court held the Commissioner was entitled under Section 59 of the Tax Procedures Act 2015 to request for additional documents to verify the tax compliance of the respondent. The burden of proof shifted initially to the Commissioner once the taxpayer produced documentation. However, it shifted back once the Commissioner disputed the authenticity and validity of the documents. As such, the respondent was required to show that the documents were legitimate.

In *Nairobi Petition No. 156 Of 2017- Okiya Omtatah Okoiti V Attorney General & Kenya Revenue Authority [2020] Eklr*, the Court held that. Whereas the right to privacy is an integral aspect to any democratic society, the same can be limited by law as provided under Article 24 of the Constitution, and section 59 of the Tax Procedures Act is one of such limitations. The court further held that there is sufficient and substantial reason for the limitation of the right, as it is the KRA's mandate to ensure that all citizens abide by the laws relating to taxes and where they fail to do so they are properly brought to justice with sufficient evidence to support the allegation.

In *Nairobi Income Tax Appeal No. E.38 of 2021: Commissioner of Domestic Taxes Vs Altech Stream (EA) Limited [2021] eKLR*, the Court held that ordinarily, where the taxpayer is unable to produce the records, it would not be possible to offset the burden of proof. In circumstances where however the commissioner accepts an explanation for the absence of the records before the expiry of the 5 year limitation, the commissioner is barred from further making a submission of the failure by the taxpayer to statutorily keep and produce the records.

In *Nairobi Income Tax Appeal No .E097 of 2020 Commisioner of Domestic Services (Appellant) Versus Computech Limited(Respondent) (Appeal from the judgment of the Tax Appeals Tribunal dated 30/8/2020 in Tax Appeals Tribunal Appeal Number 148 consolidate with 344 of 2018 between Computech Ltd and Commissioner of Domestic Taxes)(2018] eKLR*, the Court held that as long as all records required by the Commissioner are produced at the Tax Appeals Tribunal, Court has no reason to claim there is insufficiency of records. The Commissioner cannot use the ground of lack of documentation as a ground for appeal.

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A.Digest of Cases on Keeping and Production of Records

1. Nairobi Income Tax Appeal No. E 088 of 2020. Commissioner of Domestic Taxes (Appellant) V Galaxy Tools Limited

Judge: Alfred Mabeya

Date of Judgment: 5th July 2021.

Key words and Phrases: Missing trader, fraudulent, valid documents, burden of proof

Section of the law: Section 56, 59 Tax Procedures Act, 2015; Section 17, 43 of the Value Added Tax Act, 2013; Section 30 Tax Appeals Tribunal Act 2013

Tax Procedures

"In this regard, the Court finds that, the Tribunal did not appreciate the purport, letter and spirit of section 59 of the Tax Procedures Act as to additional information and documents required to support commercial transactions for tax purposes."

High Court of Kenya.

Implications

Once a taxpayer produces documents as required under section 59 of the Tax Procedures Act, the burden shifts to the Kenya Revenue Authority to show that the documentation is invalid. However, where the Commissioner shows that the documentation is invalid, the burden of proof shifts back to the taxpayer to prove that the documentation is legitimate.

Background

On 18th July 2018, the Commissioner of Domestic taxes issued an objection decision confirming an assessment amounting to Kshs.1,698,702.00 for VAT and Kshs.3,210,651.00 for Corporation Tax against the respondent, Galaxy Tools Limited.

Aggrieved by the decision the respondent appealed to the Tax Appeals Tribunal stating that it had complied with the provisions of section 17 of the VAT Act, by providing the Commissioner with invoices, delivery notes and payment schedules for the supplies. The Commissioner indicated to the Court that it had established that there were 10 suppliers from whom Galaxy Tools Ltd had allegedly made purchases from who, either were not trading in the alleged goods or were not trading at all. As a consequence, the Commissioner requested for further information and documents outside those set out in section 17 of the VAT Act to verify or satisfy himself on the tax the subject of the dispute.

The Commissioner informed the Tribunal that Galaxy Tools Ltd involved itself in missing trader fraud and was unable to produce valid documents as required under the Tax Procedures Act. The Tribunal held that having produced the documents, the taxpayer furnished sufficient proof of purchase. The Kenya Revenue Authority, aggrieved by the tribunal's decision appealed to the High Court.

Missing Trader

“There having been no supply of any goods, the respondent cannot be held to have been innocent in the transactions. As a reasonable businessman, it was expected of it to keep all the transactional details of the subject transactions. It is only then it would have satisfied the appellant and the Court that it was innocent in the fraud perpetrated by the missing traders whom the appellant had concluded were in the business of selling air and invoices to colluding traders”.

**Justice Mabeya,
High Court of
Kenya**

Issues for determination

The implication of Sections 59 of the Tax Procedures Act and 43 of the VAT Act as to the production of additional information.

When is the taxpayer held to have discharged a burden of proof under the tax laws?

Decision of the Court

The Court held the Commissioner was entitled under Section 59 of the Tax Procedures Act 2015 to request for additional documents to verify the tax compliance of the respondent. The burden of proof shifted initially to the Commissioner once the taxpayer produced documentation. However, it shifted back once the Commissioner disputed the authenticity and validity of the documents. As such, the respondent was required to show that the documents were legitimate.

The High Court therefore held that Tax Appeals Tribunal erred in the interpretation and appreciation of the purport, letter and spirit of section 59 of the Tax Procedures Act 2015 and section 43 of the VAT Act 2013 as to additional information and documents required to support commercial transactions for tax purposes. The Tax Appeals Tribunal further failed to appreciate the burden of proof set out in section 30 of the Tax Appeals Tribunal Act 2013.

“There having been no supply of any goods, the respondent cannot be held to have been innocent in the transactions. As a reasonable businessman, it was expected of it to keep all the transactional details of the subject transactions. It is only then it would have satisfied the appellant and the Court that it was innocent in the fraud perpetrated by the missing traders whom the appellant had concluded were in the business of selling air and invoices to colluding traders”.

Justice Mabeya

[Read the full judgment here](#)

2. NAIROBI PETITION NO. 156 OF 2017- OKIYA OMTATAH OKOITI V ATTORNEY GENERAL & KENYA REVENUE AUTHORITY [2020] eKLR

Coram: Weldon Korir

Date of judgement: 20th February 2020

Court: High Court sitting in Nairobi

Key words and Phrases: Ultra vires, right to privacy, self- incriminating evidence, fair decision, admissibility of evidence, compliance checks and audits

Sections of the Law: Section 6, 57, 58, 59 and 99 of the Tax Procedures Act, 2015; Articles 1, 2, 3(1), 24, 31(c), 47, 49 and 50 of the Constitution

“

Confidentiality

“It is also important to note that the KRA is sworn to confidentiality by Section 6 of the TPA. The provision requires the KRA to ensure that any documents or information obtained by the Commissioner or authorized officer in the course of duty shall be confidential. The information or documents may however be disclosed in the administration of a tax law to a variety of stakeholders who have the authority to deal with such information or documents such as the Auditor-General in the exercise of his/her official duties.”

W. Korir, High Court of Kenya

Implications of the judgment

The provisions of Section 6, 57, 58, 59 and 100 of the Tax Procedures Act 2015 are constitutional and do not in any way go contrary to the provisions of the constitution, including the right to privacy under Article 31.

Background

The Petitioner (*Okiya Omtatah Okiiti*) sued the Attorney General and the Kenya Revenue Authority on the grounds that sections 57, 58(2), 59 and 99 of the Tax Procedures Act No. 29 of 2015 gives Kenya Revenue Authority's Commissioner-General and his or her authorised officers rogue and sweeping powers allowing them to act ultra vires and inconsistently with Articles 1, 2, 3 (1), 24, 31 (c), 47 and 50 (2) of the Constitution.

Furthermore, the Petitioner argued that Section 59 of the Act infringes on the right to privacy as protected under Article 31(c) of the Constitution. He further asserted that sections 57, 58(2) and 99 reinforce the rogue powers assigned to the Commissioner under Section 59.

As a consequence, the Petitioner sought for a declaration that the provisions are unconstitutional and therefore null and void

**Constitutional
Compliance of tax
laws**

"Tax collection is grounded on constitutional provisions. The tax collector must be facilitated by the laws to achieve this mandate. I indeed agree with the Petitioner that the laws that facilitate KRA in the execution of its work should comply with the Constitution. I am not, however, convinced that the Petitioner has demonstrated that the powers granted to the Commissioner by the impugned provisions are unreasonable and unjustified in a democratic society."

**W. Korir, High Court
of Kenya**

 Issue

Whether 57, 58(2), 59 and 99 of the Tax Procedures Act No. 29 of 2015 are unconstitutional

 Decision of the Court

Section 59 of the Tax procedures Act No. 29 of 2015 deals with production of documentation or records. The Petitioner argued that the Section is unconstitutional to the extent that it purported to give the Kenya Revenue Authority powers to demand for documentation to ascertain full information in respect of the tax liability of a taxpayer.

According to the Petitioner, the contested provisions gives the Kenya Revenue Authority the means to enforce section 59 of the Tax Procedures Act and therefore equally unconstitutional.

The court held that whereas the right to privacy is an integral aspect to any democratic society, the same can be limited by law as provided under Article 24 of the Constitution, and section 59 of the Tax Procedures Act is one of such limitations.

The court further held that there is sufficient and substantial reason for the limitation of the right, as it is the KRA's mandate to ensure that all citizens abide by the laws relating to taxes and where they fail to do so they are properly brought to justice with sufficient evidence to support the allegation.

The court also observed that KRA is sworn to confidentiality by Section 6 of the Tax Procedures Act, 2015. The provision requires KRA to ensure that any documents or information obtained by the Commissioner or any authorized officer in the course of duty is held confidential.

Disclosure of the documents is however allowed under Section 6 of the Tax Procedures Act in the administration of a tax law to a variety of stakeholders who have the authority to deal with such information or documents such as the Auditor-General in the exercise of his/her official duties among others.

According to the Court therefore, the disclosure of the documents was properly catered for by the law from misuse and abuse by the Kenya Revenue Authority.

[Read full judgment here](#)

3. Nairobi Income Tax Appeal No. E.38 of 2021: Commissioner of Domestic Taxes Vs Altech Stream (EA) Limited [2021] eKLR

C

Coram: Alfred Mabeya

Date of judgement: 30th June 2021

Court: High Court sitting in Nairobi

Key words and Phrases: Keeping records, Production of records, Burden of Proof.

Sections of the Law: Section 23, 29, 31 and 56 of the Tax Procedures Act, 2015

Implications of the judgment

A taxpayer is required under section 23 of the Tax Procedures Act to keep tax records for up to 5 years. However, if the commissioner accepts an explanation for the absence of the records before the expiry of the period, he is barred from raising the same as a defence.

Background

In 2015, the Commissioner of Domestic Taxes initiated an audit on Altech Stream (EA) Ltd operations for the years of income 2011 -2015. The Commissioner notified Altech Stream (EA) Ltd of its audit results and raised an assessment of Kshs.190,833,899/- as tax liability for Corporation Tax, Vat and Withholding Tax. Altech Stream (EA) Ltd objected to the assessment which was rejected by the Commissioner.

Aggrieved by the objection decision, Altech Stream (EA) Ltd filed an appeal in the Tax Appeals Tribunal. By its judgment made on 25th September 2020, the Tribunal allowed the appeal and held that the Commissioner should refund the excess tax paid to the Altech Stream (EA) Ltd less Kshs. 2,124,858.35 being VAT liability for 2013.

Being dissatisfied with part of the decision of the Tribunal, the Commissioner appealed to the High Court

Issues

- Whether Tribunal failed to appreciate Section 23 of the Tax Procedures Act that mandate a taxpayer to keep documents for 5 years from the end of the reporting period.
- Whether the Tribunal erred in finding that the respondent had proved its case despite an acknowledgement that it had failed to provide the requested documentation.

Legal requirements for keeping of Tax Records

A taxpayer is required under section 23 of the Tax Procedures Act to keep tax records for up to 5 years. However, if the commissioner accepts an explanation for the absence of the records before the expiry of the period, he is barred from raising the same as a defence.

A superior Court cannot overturn a finding of fact by the Tax Appeals Tribunal unless it is baseless

"The Tribunal found as a matter of fact that; the respondent had matched its Withholding Tax Certificates against the actual invoices. This matching was neither challenged nor faulted. It should be recalled that this court cannot impeach a finding of fact of the Tribunal unless it is made without evidence or is so perverse to be allowed to stand. That is not the case here"

Justice A. Mabeya

○ Decision of the Court on the issues

Section 23 of the Tax Procedures Act 2015 requires the taxpayer to keep a proper record of tax documents for a period of up to 5 years. In accordance to sections 56(1) of the Tax Procedures Act, 2015 and section 30 of the Tax Appeals Tribunals Act, 2013, the taxpayer has the burden of proof to show that the decision by the commissioner is incorrect, and that burden includes the production of records.

Ordinarily, where the taxpayer is unable to produce the records, it would not be possible to offset the burden of proof. In circumstances where however the commissioner accepts an explanation for the absence of the records before the expiry of the 5 year limitation, the commissioner is barred from further making a submission of the failure by the taxpayer to statutorily keep and produce the records.

In this case, the court observed that the appellant requested the respondent to provide him with certain documents. Those documents were well within the five (5) years bracket. The respondent however failed to supply those documents but explained that they had been destroyed by a fraudulent employee. The respondent then proceeded to request the appellant to supply it with some of its records in respect of the tax previously filed with KRA in order to enable it reconstruct its records.

According to the court, the commissioner accepted the explanation of the taxpayer and therefore could not come back to claim the applicability of the 5 year rule and on the production of the records



4. Nairobi Miscellaneous Civil Application No. 668 of 2007-Republic V Commissioner of Domestic Taxes (Large Taxpayers Office) Ex-Parte Unilever Tea Kenya Limited (2007] eKLR

Coram: George V. Odunga

Date of Judgement: 19th July 2017

Key Sections of the law:

Key words and Phrases:

Implications of the judgment

The taxpayer is only required to keep records concerning the tax under assessment for a period of up to 5 years. As such, the commissioner is required to make an assessment within the bracket so as to allow the taxpayer to produce records that would otherwise be legitimately regarded as useless by the taxpayer upon the expiry of the statutory period.

Background

The ex-parte applicant, Unilever Tea Kenya Limited had over years been producing and manufacturing tea in Kenya. On 8th March 2007, the respondent communicated to the applicant wherein it demanded payment of Value Added Tax and documents which allegedly related to supplies which had been made more than 5 years before the assessment. The ex parte applicant, relying on Regulation 7(6) of the VAT Regulations contended that it only requires a tax payer to keep tax records for a period of 5 years, whereas the assessment in question related to the period of 1996 – 1999, 7 to 10 years before the date of the assessment

According to the applicant therefore, the Respondent could not have issued an assessment in respect of records which the Applicant was no longer required to maintain by virtue of the clear wording of Regulation 7(6) and the assessment was time barred by virtue of the said provision and therefore unlawful. Furthermore, the applicant submitted as Regulation 7(6) did not require the Applicant to maintain records for a period of more than 5 years, it could not have presented any new evidence in support of its objection to an assessment that was raised more than 10 years after the starting date of the period of assessment, that is 1996, and more than 7 years after the closing date of the period of assessment, that is 1999

Legal period for keeping tax records

The taxpayer is only required to keep records concerning the tax under assessment for a period of up to 5 years. As such, the commissioner is required to make an assessment within the bracket so as to allow the taxpayer to produce records that would otherwise be legitimately regarded as useless by the taxpayer upon the expiry of the statutory period.

A Declaration that as a consequence the Commissioner demanded from the Unilever Kenya Ltd Kshs. 109,759,855/= being excise duty on locally consumed Jet A1 fuel for the period of December 1, 2015 to August 31, 2016.

In this matter, the Commissioner demanded from Unilever Tea Kenya Ltd Kshs. 109,759,855/= being excise duty on locally consumed Jet A1 fuel for the period of December 1, 2015 to August 31, 2016. The Commissioner sent another demand letter on October 25, 2016 for the same tax but for an increased amount of Kshs. 127,183,364/=.

In response, Unilever Tea Kenya Ltd lodged a notice of objection dated November 8, 2016 to which the Commissioner did not respond within the statutory 60 days allowed for the making of the decision and communication of the decision to the taxpayer. Consequently, Unilever Tea Kenya Ltd argued that the failure to make a decision and to communicate meant that under section 51(11) of the Tax Procedures Act, its objection was allowed and it was not obliged to pay the demanded tax.

Subsequently, on October 3, 2019 and October 24, 2019, the Commissioner made demands for the payment of the same tax but for a varied amount of Kshs. 109, 759, 855/=. Unilever Tea Kenya Ltd contended that it had legitimate expectation that the tax would not be payable until September 2018 as the Kenya Revenue Authority's system explicitly recognized that no excise duty was payable and Commissioner did not provide for or allow for the payment of excise duty. Unilever Tea Kenya Ltd said that it made payments for the tax on November 18, 2019 due to pressure from the Commissioner and threats of adverse enforcement measures.

The Commissioner raised a challenge stating that the court lacked jurisdiction to hear and determine the matter and that the matter had been overtaken by events as Unilever Tea Kenya Ltd had already paid for the tax. He added that an order of prohibition could not be issued to stop what had already been done.



Issues for Determination

- a) Whether the respondent erred in making an assessment and demanding for documents relating to supplies made more than 5 years before the assessment
- b) Whether the Court has jurisdiction to hear and determine this matter;

Notice of Objection

'Unilever Kenya Ltd lodged a notice of objection dated November 8, 2016 to which the Commissioner did not respond within the statutory 60 days allowed for the making of the decision and communication of the decision to the taxpayer.'

Determination by the High Court

It is clear that the statutory provisions only require the taxpayer to keep records for up to a period of five years. Where therefore the term lapses and the Tax Authorities don't demand taxes, a legitimate expectation is raised on the part of the taxpayer that the taxes in question are not payable.

The court further held that it would be unfair to demand documents from a taxpayer who has been legally allowed by statutory provisions to dispose of the documents. The court observed that the reason for the five year limit is due to financial volatility in business transactions.

According to the court, there ought to be a cut-off point in terms of timelines for keeping and maintaining records so that business people are rest assured that after a certain period of time they will not be unduly harassed to produce tax records hence are at liberty to dispose of those records.

In tax cases therefore the Court is not entitled to attempt a discovery at the intention of the Legislature but must restrict itself to the clear words of the statute. The court held that if a public authority delays in the exercise of its statutory power without justifiable grounds and as a result, the person against whom the power is exercised is exposed to unwarranted injury, the authority may be deemed to have intended to exercise its powers in order to achieve collateral purposes.

Abuse of power is one of the grounds upon which a taxing authority's powers can be challenged and this was appreciated in *Re Preston* [1985] 1 A.C. 835, page 836 paragraphs B and C where it was held that:

"...a taxpayer could challenge a decision taken by the commissioners in exercising their statutory powers and duties if he could show that they had failed to discharge their statutory duty towards him or that they had abused their powers..."

Orders of Certiorari and Mandamus were granted

[Read the full judgment here](#)

Keeping of tax Records

"It is not that after 5 year the taxpayer is likely to run out of storage facilities. To my mind the law appreciates that due to financial volatility in business transactions there ought to be a cut-off point so that business people ought to rest assured that after a certain period of time they will not be unduly harassed hence are at liberty to dispose of their records",

Justice George Odunga, High Court of Kenya

5. Nairobi Income Tax Appeal No .E097 of 2020 Commissioner of Domestic Services (Appellant) Versus Computech Limited(Respondent) (Appeal from the judgment of the Tax Appeals Tribunal dated 30/8/2020 in Tax Appeals Tribunal Appeal Number 148 consolidate with 344 of 2018 between Computech Ltd and Commissioner of Domestic Taxes)(2018] eKLR

Coram: Alfred Mabeya

Date of delivery of Judgment: 24th June 2020

Key Articles/Sections of the law: Section 59 Tax Procedures Act, 2015

Key Words and Phrases: Records,

Implications

As long as all records required by the Commissioner are produced at the Tax Appeals Tribunal, Court has no reason to claim there is insufficiency of records. The Commissioner cannot use the ground of lack of documentation as a ground for appeal.

Background

The Commissioner issued a tax demand to Computech Limited following a review of Computech Limited tax declarations. In its review, the Commissioner found that Computech Limited had used invoices for the period of June 2016 to July 2016, from suppliers to account for input VAT. The same invoices were used to account for expenses in the financial statements thereby reducing Computech Limited's income tax liability. A tax assessment of Kshs 37,079,093.00 was raised against Computech Limited.

Computech Limited was aggrieved by the decision of the Tax Appeals Tribunal. Being dissatisfied with the said judgement Computech Limited appealed against the said decision on the following grounds: That the honorable Tribunal erred in fact and law by failing to appreciate that the dispute before it was based on section 59 of the Tax Procedures Act, 2015 which expressly gives power to the Commissioner to request the production of records and additional information which can fully satisfy the Commissioner where he is of the view that the information given is insufficient.

The Commissioner asserted that it had discharged its burden of proof under the law as it had produced the relevant documentary evidence to support its allegation of fraud by Computech Limited.

Implications of the Judgment

As long as all records required by the Commissioner are produced at the Tax Appeals Tribunal, Court has no reason to claim there is insufficiency of records. The Commissioner cannot use the ground of lack of documentation as a ground for appeal



❏ Issues for determinations

Whether the Tax Appeals Tribunal misconstrued the provisions of section 59 of the Tax Procedures Act, 2015

❏ Determination by the court

The contention was that the tribunal had failed to appreciate that under Section 59 of the Tax Procedures Act, 2015, the appellant had the power to request for the production of records to satisfy himself on the accuracy of the information supplied.

The court found that all records required by the appellant for the assessment of tax had been produced to him as well as the Tribunal by the respondent.





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