




Role of a Tax Agent

A woman with short dark hair, wearing a white blazer over a white top, is sitting at a wooden desk. She is smiling and looking towards the right. In front of her is a document with some text and a red line. The background is a blurred office setting.

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Tulipe Ushuru, Tujitegeme!

1. Who is a tax agent?

A tax agent is:

- An individual or partnership licenced by the Commissioner to handle tax matters on behalf of a taxpayer.
- An administrator, personal representative, executor of a will, trustee-in bankruptcy, receiver or liquidator appointed to administer, manage, liquidate or wind up the affairs of a taxpayer, including a deceased taxpayer.

2. Requirements for registration as a tax agent

A person is qualified for registration as a tax agent if that person is—

- Registered as an accountant in accordance with the Accountants Act No. 15 of 2008, and a member of the Institute of Certified Public Accountants of Kenya; or
- An advocate of the High Court of Kenya and holds a current practising certificate; or
- A former tax administrator with at least ten years' experience in tax administration; or
- A holder of any other relevant qualifications and experience recognized by the Commissioner as sufficient for a tax agent; and
- Tax compliant.

3. Tax agent licencing

- An individual or a partnership wanting to operate as a tax agent is required to apply to the Commissioner and pay the prescribed fee.
- The applicant would be required to be recommended for registration by the tax agents committee, such that, the applicant is a fit and proper person to prepare returns, notice of objections or otherwise transact business with the Commissioner on behalf of the taxpayer.
- The Commissioner shall notify the applicant in writing of his decision and may from time to time publish a list of persons issued with licenses to act or operate as tax agents.

4. Obligations of a tax agent

- Conduct their practice with utmost integrity and transparency.
- Provide tax advice within the jurisdictions of tax laws.
- You are expected to be competent, act ethically and professionally in providing quality service and advice to their clients.
- Contribute to the design of a more effective and business-friendly tax policies and procedures
- Responsible for performing any duty or obligation imposed by a tax law on the taxpayer including submission of returns and payment of tax.
- Tax agent shall be indemnified where he makes tax payment on behalf of the taxpayer with his authority.

5. Integrity issues with Tax Agents

- Preparation and filing of false tax returns in order to evade tax.
- Failure/Delay to submit proper documents when requested by the Authority.
- Failure /Delay to submit payments collected on behalf of the Authority.
- Lack of confidentiality.
- Use of wrong tariff classifications in order to undervalue imports.
- Take advantage of the taxpayers' lack of technical knowledge about tax laws.

6. Compliance

These include;

- Payment of all prescribed fee during application and renewal of the practicing licence.
- Maintain records in either of the two official languages and retained for 5 years from the end of the reporting period to which it relates unless a shorter period is specified in a tax law.
- A tax agent who ceases to carry on business as a tax agent shall notify the Commissioner in writing at least 7 days before ceasing to carry on business as a tax agent.
- Use the prescribed unit of currency in books of accounts, records, tax returns or tax invoices in Kenya Shillings.



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