

KENYA REVENUE AUTHORITY

Tulipe Ushuru,Tujitegemee!

SERVICE CHARTER

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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:



Prompt, Efficient, and Professional Response.
To respond to you promptly, efficiently and professionally.



Courtesy and Respect.
To treat you with courtesy and respect.



Clear Information.
Provide clear and concise information about our products and services.



Professional & Pro-active Staff.
To have a staff that's professional, friendly, courteous, accessible and pro-active in responding to customer problems.



Privacy and Confidentiality.
To treat all your personal information as private and confidential.



Accessible Assistance.
Be available to assist you, Monday to Friday from 8am to 5pm at all Regional Offices, Tax Service Offices and Huduma Centres.



Timely and Accurate Information.
Provide you with complete, timely and accurate information on your rights and obligations under the various Tax Laws.



Language Support.
We endeavour to offer support and services to every customer, including those who do not speak English.

TAXPAYER'S 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 tax payer you have the right to be represented by an authorized/ licensed agent of your choice.

Dispute Resolution;

- 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.

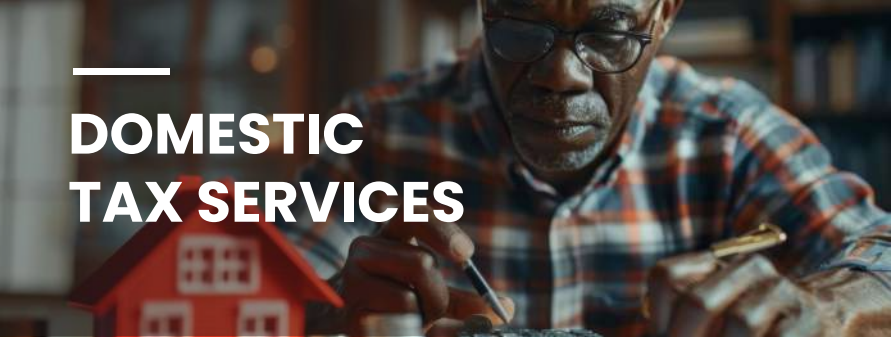
Payment of tax and penalties
You have an obligation to make tax payments on the due date(s).

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 TAX SERVICES

No	Service	Description	Requirements	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 that does not require approval(s).	Appendix 1.	Free	Within one (1) working day
		Individual Resident PIN registration that requires approval of obligations e.g. VAT, PAYE, MRI	Appendix 3.	Free	within five (5) working days upon submission of required documents
		Individual Non-Kenyan resident & Individual Non-Kenyan Non-Resident PIN registration.	Appendix 2.	Free	Within five (5) working days upon submission of required documents.
2.	PIN Registration- Non–Individual.	Non-Individual PIN registration.	Appendix 1 & 2.	Free	Within five (5) working days on presentation of required documents.
3.	Amendment of individual's registration details.	Amendments that do not require approval(s). • Email. • Phone number. • Change of name with National Registration Bureau (NRB).	N/A.	Free	Within one (1) working day.
		Amendments that require approvals: • Change of physical address. • Change of source of income (business and rental). • Change of resident status (Non-Kenyan Non-Resident to Non Kenyan Resident).	• Letter of Notification on change of address. • Proof of ownership • Valid National ID/Alien ID.	Free	Within five (5) working days on receipt of required valid documents.

No	Service	Description	Requirements	Cost	Timeline
4.	Amendment of Non - Individuals registration details.	Amendments that do not require approval(s) ; this applies to change of basic company information.	N/A	Free	Within one (1) working day.
		Amendments that require approvals; • Change of physical address. • Change of directors. • Change of Business name.	• Letter of Notification on change of address. • Proof of ownership • CR12 • Minutes of Board Resolution.	Free	Within five (5) working days on receipt of required valid documents.
		Amendments of accounting periods	Audited books of accounts.	Free	Within six (6) months from the date of receipt of the application.
5.	Adding of an obligation.	Adding of tax obligation(s) to an already registered KRA PIN, upon request by taxpayer.	Appendix 3.	Free	Within five (5) working days upon receipt of required documents.
		Adding of Excise tax obligation(s) to an already registered KRA PIN, upon request by the taxpayer.	Appendix 4.	Free	Within fourteen (14) days upon receipt of the application and fulfilment of Excise licensing requirements.
6.	Removal of an obligation.	Cancellation (deregistration/removal) of tax obligation.	Appendix 5.	Free	• Within sixty (60) days upon clearing of all tax liability (debt). • Where there's a valid VAT input claim, cancellation shall be within six (6) months after the end of the tax period in which the supply or importation occurred.
7.	PIN stoppage.	Arises due to the death of an individual, double registration, and or winding up of a company.	Appendix 5.	Free	Within sixty (60) days upon receipt of application and clearing of all tax liability.
8.	PIN re-activation.	Reactivation of a PIN that was previously deactivated/ stopped.	• Letter in writing requesting for PIN Reactivation. • Copy of National ID/Alien ID • Copy of company registration documents.	Free	Within sixty (60) days upon receipt of the application.

ACCOUNT MANAGEMENT

No	Service	Description	Requirement	Cost	Timeline
1.	Processing of Domestic Excise refunds.	Domestic Excise refund claims that do not require an Audit.	Supporting valid documents for the refund claim.	Free	Within one hundred and twenty (120) days upon submission of required documents.
		Domestic Excise refund claims requiring Audit.	• Application for refunds on Excise tax. • Supporting valid documents for the refund claim.	Free	Within one hundred and eighty (180) days upon application of refunds and submission of required documents for verification.
2.	Processing of VAT refund claims.	VAT refund claims that do not require an audit.	• Supporting valid documents for the refund claim. • Tax returns.	Free	Within one hundred and twenty (120) days upon submission of required documents.
		VAT Refund Claims requiring Audit.	• Supporting valid documents for the refund claim. • Tax returns.	Free	Within one hundred and eighty (180) days upon submission of required documents.
		Arise from goods and services that are exported. (requiring audit)	• Export confirmation depending on the goods. • Valid export documents.	Free	Within one hundred and eighty (180) days upon submission of required documents.
3.	Processing of Individual Income Tax refunds.	Arise in cases where a person has an overpayment in a year of income.	• Supporting valid documents for the refund claim (Appendix 6). • Tax returns.	Free	Within one hundred and twenty (120) days upon submission of required documents.

No	Service	Description	Requirement	Cost	Timeline
4.	Processing of Non-individual Income Tax refunds. .	Arise in cases where a company or society overpays tax.	• Tax returns. • Audit report.	Free	Within one hundred and eighty(180) days upon submission of required documents.
		Non-individual Income Tax refunds (requiring audit).	• Supporting valid documents for the refund claim. • Tax returns.	Free	Within one hundred and eighty(180) days upon submission of required documents.
5.	Offset of existing liability from approved refund claims.	Utilization of approved refund for the payment of any 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.

POLICY & TAX ADVISORY

No	Service	Description	Requirement	Cost	Timeline
1.	Income Tax Exemption Certificate for Persons Living with Disabilities (PLWDs).	Issuance of exemption certificates to persons living with disabilities (PLWDs).	Appendix 7	Free	Within thirty (30) days upon submission of application by NCPWD.
2.	Income Tax exemption certificates – Non individuals.	Approval of exemption certificates for non-individuals who qualify for Income Tax exemption.	See appendix 8 of the Citizens' Service Delivery Charter for requirements on www.kra.go.ke under publications tab.	Free	Within ninety (90) days upon submission of required documents.
3.	VAT and Excise Duty Exemption.	The VAT Act, 2013 provides for zero rating and exemptions for taxable supplies procured by certain organizations, persons and for utilization in specified projects as well as specific items.	a.) Appendix 9.	Free	Within thirty (30) days upon receipt of the application/ recommendation from Relevant Ministry.
		Excise duty exemption is granted to licensed/ registered manufacturers who use illuminating kerosene in the production of paint, resin or shoe polish under Paragraph 13 of Part A of the Second Schedule to the Excise Duty Act, 2015.	b) . Appendix 10.	Free	
4.	Excise Duty Remission.	Legal Notice 52 of 2017 read together with section 7 (2) of the Excise Duty Act gives authority to the Cabinet Secretary in charge of The National Treasury and Planning, upon application by a manufacturer, to grant remission of Excise duty at eighty per centum (80%) with respect to beer made from sorghum, millet or cassava or any other agricultural produce grown in Kenya with the exception of barley	Appendix 11.	Free	Within ninety (90) days upon receipt of the application.

COMPLIANCE

No	Service	Description	Requirement	Cost	Timeline
1.	Processing of Tax Compliance Certificates.	Compliant taxpayers (Individuals and non-individuals).	N/A	Free	Within one (1) working day.
		For non-compliant taxpayers (Individuals and Non-Individuals).	• Return amendment. • Ledger reconciliation • Dispute resolution. • An offset application or • A payment plan.	Free	Within one (1) working day after addressing the non-compliance issues.
2.	Processing of application for amendment of returns.	Taxpayer application for amendment of returns.	Appendix 13.	Free	Within thirty (30) days upon receipt of required document.
3.	eTIMS	Onboarding eTIMS	• Sign up onto the preferred eTIMS solution • Agreement with the terms and conditions.	Free	Auto Approval within one (1) day.
		Change of eTIMS device /solution.	• Change of eTIMS device Requirements. • Loss / theft of device –Provide a valid police abstract for all devices lost/ stolen. • Damaged device – Avail the damaged device/job card from service technician indicating details of the malfunction. • Alternative device -Indicate reason(s) for change of the device. • Change in nature of business - Provide supporting evidence.	Free	Within two (2) working days upon receipt of all required documentation.

No	Service	Description	Requirement	Cost	Timeline
4.	Processing removal from special table	Taxpayer application for removal from special table	• Bank & M-pesa statements • Cash books • Sales and purchase ledgers • Invoices	Free	Within seven (7) working days upon receipt of all required documentation.
5.	Exemption of Capital Gains Tax (CGT).	Where a taxpayer is seeking for CGT exemption.	Appendix 12.	Free	Within thirty (30) days upon receipt of required documents.

ENFORCEMENT

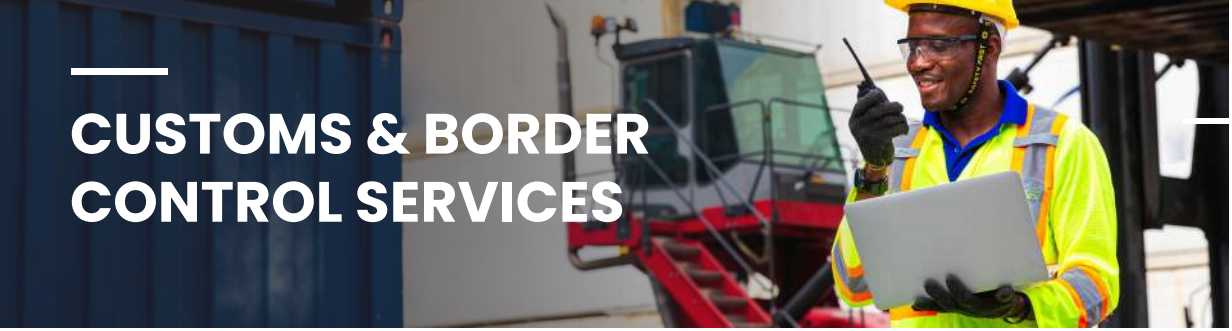
No	Service	Description	Requirement	Cost	Timeline
1.	Domestic Excise.	Licensing of manufacturers of Excisable goods (alcohol & cigarette manufacturers)	Appendix 4a.	Free	Fulfilment of Excise Licensing or Import registration requirements.
		Registration of importers of Excisable goods	Appendix 4b.		
		Registration/addition of Domestic Excise obligation.	Upon conclusion of the Licensing process	Free	Issued concurrently with Excise License.
		Cancellation of Excise license.	• Notification in writing to Commissioner on winding up of the Company. • Gazette Notice by Business Registration Service (BRS).	Free	Within five (5) working days upon clearance from the respective Tax Service Office (TSO).

AUDIT

No	Service	Description	Requirement	Cost	Timeline
1.	KRA initiated audit.	Official communication of findings upon examination of taxpayer's financial records and documents. It can be a comprehensive or single-issue audit.	Requirement as per Audit Notification letter.	Free	• Refunds audit: Within thirty (30) days upon receipt of relevant documents. • In- depth Audits: Within sixty (60) upon receipt of the relevant documents. • Transfer pricing audits: Within six (6) months upon receipt of the relevant documents.

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 (Individuals)	Annually	Within six (6) months from the end of the accounting period (On or before 30th June).	30th day of the fourth month after the end of the accounting period.
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	Requirement	Cost	Timeline
1.	Remissions	Processing of Duty Remission Scheme Returns	Submission of accurate and complete documents	Free	Within two (2) working days.
		Carry out Duty Remission Scheme compliance checks	Provision of documentation and records	Free	Within ten (10) working days
2.	Exemptions	Process exemption applications	Provision of relevant documentation	Free	Within two (2) working days
3.	Security Bonds	Execution of security bonds Digitally execute and monitor security bonds via iCMS and iTax, with physical documentation retained only where required by law.	Provision of accurate information on application both in the system and physical bonds.	Free	Within three (3) working days
		Bond Cancellation	• Ensure all transactions are accounted for. • Application on prescribed C26 with correct attachments. • Application for replenishment in ICMS	Free	Within two (2) working days
		Bond retirement Retirement of bonds initiated online; physical verification only on flagged cases.	• Application for bonds retirement on prescribed C26 form with correct attachments for SIMBA & ICMS • Application for bonds retirement in ICMS.	Free	Within fourteen (14) working days

No	Service	Description	Requirement	Cost	Timeline
4.	Rules of Origin	Registration of exporters wishing to benefit from preferential treatment.	Application for registration with the ROO (Rules of Origin) office.	Free	Within five (5) working days.
		Issuance of Certificate Of Origin forms.	Submission of bank receipts and E- slips for payment of Certificates of Origin.	USD 3 for a set of certificates	Within one (1) working day.
5.	Authorized Economic Operator (AEO)	Recruitment of new applicants to the AEO program.	Submission of duly filled AEO application form and the necessary attachments.	Free	Within 120 days from date of application.
		Conduct AEO Programme compliance checks for renewal and to verify compliance status.	Provision of mandatory documents and records.	Free	Within 90 days upon submission of all relevant documents, site visit and clearance of any pending issues.
6.	Export Management	Request for extension of exportation period.	Submission of relevant documents	Free	Within one (1) working day of receipt of the letter
		Re-export of goods not under duty drawback.	Submission of relevant documents	Free	Within one (1) working day of receipt of the letter
		Authorization of export stuffing zone operation.	Submission of relevant documents and site verification visits.	Free	Within fourteen (14) working days
		Carry out compliance check on export stuffing zone operation.	Submission of relevant documents and site verification visits.	Free	Within seven (7) working days
		Monthly reconciliation of exports	Submission of accurate relevant export documents	Free	Within thirty (30) days
7.	Licensing of new applications for bonded facilities	Issuance of license for new applications and uptake of e-licensing via iCMS.	• Submission of applications • Submission of required documents • Execution of security bonds • Payment of license fees • Facilitate inspection of facility.	Free	Within fourteen (14) days upon compliance with all the requirements.

	De-bonding	Issuance of a certificate of De- bonding after issuance of the de-bonding letter.	• Application for de-bonding. • Address any outstanding issues raised by the unit/department.	Free	Within fourteen (14) days upon receipt of clearance of all outstanding issues raised.
8.	Cargo release at JKIA	Normal release of cargo	Submission of accurate and complete documents.	Free	Within one (1) working day upon passing of entry and presentation of accurate documents to Customs.
9.	Release processes	Verification and release of cargo – ICDs (Inland Container Depots)	Submission of accurate and complete documents.	Free	Release of compliant goods within one (1) working day
		Verification and release of cargo (containerized) – CFS (Container Freight Station)	Submission of accurate and complete documents.	Free	Release of compliant goods within one (1) working day
		Priority processing of AEO entries	Submission of accurate declaration with supporting documents.	Free	Within six (6) hours
10.	**Valuations and Tariffs.**				
	Tariff Classification.	Issuance of tariff rulings	Provision of timely and accurate documentary information and product samples (if needed) to support the request for tariff code.	Free	• Within seven (7) days for tariff ruling • Within 30 days for advance tariff rulings
		Arbitrate on tariff classification appeals.	Provision of timely and accurate documentary information and product samples to support the appeal.	Free	Response within thirty (30) days
		Site visits/ destination verifications	Ensure consignment is at site and seals are intact.	Free	Response within seven (7) days
	Valuation	Arbitration of values	Submission of genuine supporting documents.	Free	Within three (3) days
		Inspection and valuation of project machinery and accident motor vehicles	Submission of previous importation documents, exemption letter and arranging for physical verification.	Free	Within thirty days (30) days
		Value advice on referrals	Provision of requisite documents as evidence.	Free	Within three (3) days

No	Service	Description	Requirement	Cost	Timeline
11.	**Petroleum Monitoring Unit**				
	Petroleum	Entry Release:	Lodgement of entries in the customs system	Free	• Within four (4) hours (local entries) • 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
12.	Application for export under draw back	Process requests for export under drawback in accordance with Section 138 of East African Community Customs Management Act (EACCMA) 2004 and Regulation 139 of the East African Community Customs Regulations (EACCMR) 2010.	Application letter to be sent via email (or hard copy) together with import documents.	Free	Within two (2) working days.
13.	Application for transit conversions to home use	Process requests for transit conversion to home use in accordance with Section 85 of East African Community Customs Management Act (EACCMA) 2004 and Regulation 104 (20) of the East African Community Customs Regulations (EACCMR) 2010	• Online application in customs system. • Email notification to be sent together with an application letter OR submission of hard copy application letter.	Free	Within two (2) working days
14.	Application for extension of transit period	Process requests for conversion of transit goods for home use in accordance with Section 85 of East African Community Customs Management Act (EACCMA) 2004 and Regulation 104 (4) of the East African Community Customs Regulations (EACCMR) 2010	• Online application in customs system. • Email notification to be sent together with an application letter OR submission of hard copy application letter.	Free	Within two (2) working days.
15.	Application for Temporary importation	Process requests for temporary importation in accordance with section 117 of East African Community Customs Management Act (EACCMA) 2004	Application for consideration accompanied by import documents in respect of items or goods	Free	Within three (3) working days

No	Service	Description	Requirement	Cost	Timeline
16.	Appeals/ Objections	Respond to Taxpayer Appeals/ objections within 30 days	Submission of applications and supporting documents.	Free	Within thirty (30) days
17.	Bonded Warehousing / Duty free shops	Receiving warehoused goods	• Submission of a complete customs entry with the supporting documents • Availability of adequate bond security • Physically deliver the goods into the warehouse.	Free	Within twenty four (24) hours
		Ex-warehousing goods	Submission of a complete customs entry with relevant supporting documents.	Free	Within one (1) working day
		Extension of warehouse period	Apply on time Submission of detailed application with relevant supporting documents.	Free	Within two (2) working days
18.	EPZ (Export Processing Zone) processes	**Local Sales** Issuance of approval letter for ex-EPZ goods for the local market	• Submission of an official request for approval letter with supporting documents. • Presentation of the physical goods.	Free	Within forty-eight (48) hours after issuance of value guidance
19.	Processing of application for partial shipment of plant/ machinery & equipment of chapter 84*85 and prefabricated buildings of Chapte94 of EAC CET (advance tariff ruling)	Issuance of partial shipment approval letters	• Request letter/application • Proforma invoice • Import declaration form. • Manual diagram of the machinery/ prefabricated building apparatus. • Master list or general inventory • Declaration.	Free	Within thirty (30) days upon receipt of the application and all required documents.

No	Service	Description	Requirement	Cost	Timeline
20.	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	**Application for Amendment** • Invoice • Packing list • Bill of landing **Cancellation** • Invoice • Alternative IDF • Email communication from the exporter to importer in respect to order cancellation.	Free	24 hours
21.	Verification Process Release process to be determined by Customs Release Officer.	Verification of cargo	• Submission of accurate and complete documents	Free	Within three (3) working days *Escalation for release of compliant consignment within 24 hours.
22.	Passenger clearance	Clearance of passengers arriving in Kenya by Air	• Presentation of the passenger and the accompanied baggage to customs.	Free	Within fifteen (15) minutes
23.	Cargo Monitoring	Resolution of incidences /alerts (Transshipments, Alteration, Thefts, Accidents, Deactivation, Weight distribution) by Rapid Response Units upon occurrence or on request. • Arming of cargo prior release from release point. • Disarming upon termination of journey.	• Compliance with legislation and regulation on goods under Customs control. • Present supporting documents, the truck/goods to Customs. • Export booking in line with requirements. • Avail supporting documents • Present the goods/truck/unit	• Transshipment - USD20 • Alteration- USD 5 • All other services- Free Free	Within forty-eight (48) hours of occurrence or receipt of request by RRU Officer. Within 24 hours of booking or exit.



KENYA SCHOOL OF REVENUE ADMINISTRATION (KESRA)

TRAINING SCHOOL SERVICES

No	Service	Requirements to obtain Service	Cost	Timeline
1.	Student Admissions	Submission of application	Applicable application fee.	Acknowledge receipt of application within one (1) day upon receipt of application.
2.	Issuance of timetable and semester schedule	Evidence of student registration	Free	2 weeks before the commencement of the semester
3.	Issuance of Student Identification Cards	• Admission Letter • Availability of the students	Free	Two (2) weeks after commencement of the semester
4.	Processing and release of the Examination	Completion of examination	Free	Within thirty (30) days after completion of the last exam
5.	Issuance of Result Slips	Approved Request	Free	Within three (3) weeks after the release of examination results
6.	Issuance of Transcripts	Approved Original Clearance Form	Free	One (1) month after graduation
7.	Issuance of Certificates	Approved Original Clearance Form	Free	Two 2 months after graduation

8.	Training Proposals	Request based on Needs Analysis	Free	• Within 10 days of receipt of the request, based on the TOR
9.	Training Reports	Post-class feedback evaluation and Trainer's class recommendation	Free	Within 5 Days upon completion of the training
10.	Acknowledgement and confirmation of partnerships	Award of works/project	Free	Within 5 working days
11.	Project Completion Report	Supporting project documentation (including attendance logs, feedback)	N/A	Within 3 weeks
KESRA MOMBASA AND CAMPUS				
12.	Booking for Accommodation, Conferencing, Grounds, and Recreational Facilities	Completed booking form	As per approved rates	Within one day after confirmation of payment/LSO
13.	Confirmation of booking availability	Submission of a formal request via email	N/A	Within 1 business day of the request
14.	Invoicing	Completion of service and reconciliation of the final guest count	N/A	Final invoice issued within 3 business days after event conclusion
15.	Acknowledgement of payment	Receipt of payment via an approved method	N/A	Payment confirmation email sent within 1 business day of receipt

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.	The head of TPS will define the required framework.

Appendix 2: 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.

A	CATEGORY	REQUIREMENT
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. • 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).

A.	CATEGORY	REQUIREMENT
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. • 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.

A.	CATEGORY	REQUIREMENT
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. • Valid tax compliance certificate of the tax agent. • Acknowledgement receipt from the iTax portal.

A.	CATEGORY	REQUIREMENT
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.

A	CATEGORY	REQUIREMENT
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.
XX	Any other category of person(s) not covered above	Chief Manager TPS will define the requirement.

I. VAT Obligation

i.) Original CR12 for companies and 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
iii.) Companies and identity documents of directors for companies with non-resident directors.
iv.) Contact details i.e. verified telephone contacts and email addresses.
v.) 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.

4a. Requirements for Licensing Excisable Goods Manufacturers

Name of Applicant		PIN No .....
1.	Application to be done on iTax (Registration -Other registration - Excise License)	
2.	Detailed Manufacturing process flow chart	
3.	Certificate of Incorporation/registration	
4.	Copies of PIN & Tax Compliance Certificate for;	
	Company	
	Director / owner	
5.	Details of Bankers and Name(s) of bank, branches, account numbers of	
	Company (letter certified by bank)	
	Director / owner (letter certified by bank)	
6.	Copy of other agencies valid permits:	
	KEBS Certificate of Compliance with standards for all brands	
	Public Health (where applicable)	
	NEMA License (Plastics)	
	Business Permit (All) Investor/Work permit for Non- Residents	
7.	Lease/ Tenancy agreement	

8.	Brand Details (should include barcodes, package quantity, contact/location of factory)	
9.	Evidence of signage i.e. Excise premise should be clearly labelled	
10	Give GPS Coordinates or route map showing physical location of the factory	
11.	Proof of maintenance of proper records for accounting of: raw materials, finished products, wastages, purchases, sales and deliveries	
12.	Valid Security bond for the protection of Excise duty	
13.	Inspection Report of premises (by KRA)	
	REQUIREMENTS FOR ALCOHOLIC BEVERAGES/TOBACCO & TOBACCO PRODUCTS	
A	Installation of Flow meters of a specification acceptable to KRA.	
B	Infrastructure to support installation of Excisable Goods Management System (Excise stamps application and Production Accounting) as shall be prescribed by KRA.	
C	Copy of Valid NACADA Liquor license and distribution license from county.	
D	Clearance from weights and measures.	
E	Clearance from MOH (Tobacco and Tobacco products, signage and warnings).	

Taxpayer: I have submitted all of the above (-ticked) documents to KRA

Name: ..... Signature .....

Phone Number ..... **Email** .....

Official Stamp/ Seal of the company .....

4b. Requirements for Registration Importers of Excisable Goods

Name of Applicant		
PIN		
1.	Application to be done on iTax (Registration -Other registration - Import certificate)	
2.	Certificate of Incorporation/registration	
3.	CR12 Certificate	
	Copies of PIN & Tax Compliance Certificate for;	
4.	Company Director / owner Tax Agent (Non-Resident applicants)	
5.	Details of Bankers and Name(s) of bank, branches, account numbers of; Company (letter certified by bank)	
	Director / owner (Letter Certified by bank) Tax Agent (Letter Certified by bank) For Non-Resident applicants	

6.	Copy of valid applicable permits:	
	NACADA for Alcoholic Beverages Import Certificate	
	Clearance from MOH (Tobacco & Tobacco Products)	
	Clearance from Sugar Board (Sugar) County Business Permit NEMA (Plastics) Investor/Work permit for Non- Residents For products/goods listed in the First Schedule of the Excise Duty Act, 2015 that require clearance from the respective agencies/authorities.	
7.	Lease/ Tenancy agreement	
8.	Provide a detailed sketch / route map/ map coordinates showing physical location of the premise.	
9.	Inspection Report of premises (to be done by KRA) (attach list of supply locations for imported goods)	

Taxpayer: I have submitted all of the above (ticked) documents to KRA

Name: ..... Rank: .....

Signature..... Date.....

Phone Number.....Email address .....

Official Stamp/ Seal of the company .....

Appendix 5: Removal (Cancellation) of tax obligation/PIN Stoppage Documentary requirements upon application for cancellation of obligation.

1. Bank statements where applicable.
2. Financial statements.
3. Mobile money statements where applicable.
4. Provision of sworn affidavits for company representatives.
5. For rental income (A site visit to the property where applicable, KPLC Meter Consumption Statements, Water consumption statements and where applicable sale agreements.)
6. Death certificates.
7 Deregistration certificates from Registrar of Companies
8. For PAYE (Payroll Data, Return reviews to see salaries and wages declared on iTax).
9. Gazette Notice for deregistered companies.

Appendix 6: Income Tax refund claims (Individual PINS)

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 PLWDs.
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 7: Income Tax exemption requirements for Persons Living with Disabilities (PLWD)

a.) Duly completed certificate of recommendation for Income Tax Exemption for persons with disabilities– Form 2.

b.) Copy of Disability Assessment Report from government gazetted hospitals with the Director of Medical Services signature and remarks from Ministry of Health.

c.) The medical report shall have a validity period of five years after which the applicant will be required to appear for fresh disability assessment.

d.) The medical report shall state the nature of disability and a confirmation on how the status affects adversely on social, economic or environmental participation of the applicant.

e.) The medical report will be accompanied with Ophthalmology report signed by a Consultant Ophthalmologist for visual disability, Psychiatric report signed by a Consultant Psychiatrist for mental disability and Audiology/B.E.R. A report signed by a consultant ENT for hearing disability all from a government hospital.

f.) Original letter from the employer where applicable, clearly stating the nature of disability and how it affects the employee's productivity at the place of work.

g.) Rent schedule, copy of business permit and bank statement/audited accounts where applicable.

h.) Valid Tax Compliance Certificate.

i.) Copy of the Pin certificate.

j.) Copy of National Identity Card.

k.) Copy of NCPWD Disability Card.

l.) Copy of expired certificate in case where the application is a renewal.

Appendix 9:
Requirement for VAT Exemption/ Zero rating application

	NAME OF THE PROJECT (where applicable)			
	CHECKLIST FOR VAT EXEMPTIONS/ZERO-RATING	YES	NO	REMARKS
1.	Approval from the National Treasury for the Project/ Concerned Ministry			
2.	Recommendation from the relevant ministry with necessary attachments of either a) Contract b) Invoices c) Proforma Invoices			
3.	Suppliers of goods and services have VAT obligations			
4.	The goods supplied are as per master list			
5.	The invoices are within the timelines			
6.	TCC for suppliers to exempted project.			
7.	Feasibility study in the file for OAFP (where applicable)			
8.	Completion date of the project for OAFP (where applicable)			

Appendix 10:
Requirement for Excise duty exemption

a. Copy of valid Tax Compliance Certificate.

b. Copy of valid license to manufacture paint, resin or shoe polish issued by the Commissioner.

c. Pro-forma invoice(s) for estimated quarterly (every three months) consumption of illuminating Kerosene.

d. Submission of five-year records or such period of operation if less than five years, of illuminating kerosene consumption in the manufacturing of paint, resin or shoe polish.

e. Any other document that may be necessary for purposes of ascertaining that the manufacturer meets the requirements of the law or any other agreement entered into between the manufacturer and the Government.



Appendix 11:
Requirement for Excise Duty Remission

a. Be tax compliant.

b. Have a valid excise license to produce beer.

c. Have a fully installed Excisable Goods Management System (EGMS).

d. Ensure that the beer has at least eighty per centum (80%) content of sorghum, millet or cassava or any other agricultural products grown in Kenya excluding sugar and barley.

e. Pack the beer in a pressurized container of at least thirty litres or such other container and quantity as the Cabinet Secretary may approve.

f. Sell the beer at not more than one hundred shillings per litre.

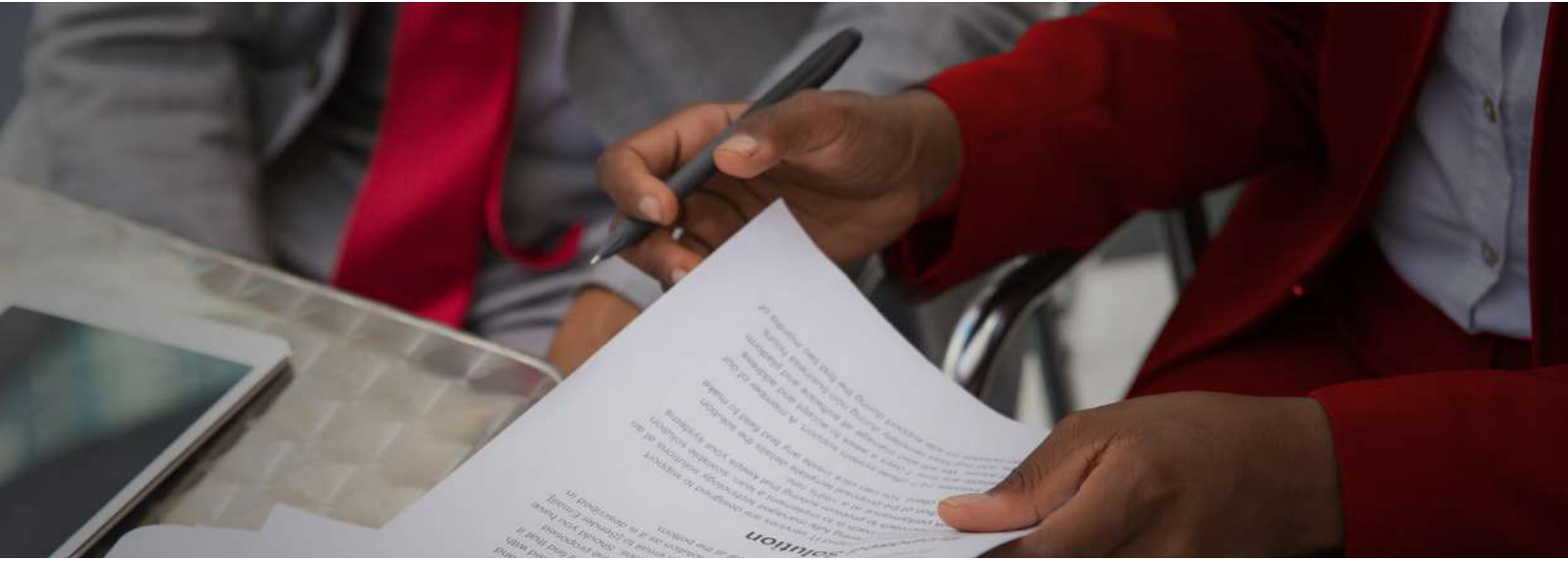
g. Meet other regulatory requirements related to the manufacture and distribution of beer including the requirements of public health and Kenya Bureau of Standards.

h. Comply with such other conditions as the Commissioner may impose.



Appendix 13:
Return Amendment 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. Audited books of accounts.
9. Bank statements.
10. Any other supporting document as applicable.



Monitoring and Reviewing of the Charter

In light of the ever changing consumer environment and emerging market trends, we shall in consultation with all our stakeholders, subject this charter to constant review annually with a view of improving our services.

CONTACT INFORMATION

KRA head office Times Tower Building, the nearest Regional Office, Tax Service Office or Huduma Centres

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

Email address: callcentre@kra.go.ke

Website: www.kra.go.ke

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.**

KENYA REVENUE AUTHORITY

Tulipe Ushuru, Tujitegemee!

SERVICE CHARTER



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