



NATIONAL VALUES AND PRINCIPLES OF GOVERNANCE



Quality Policy Statement

Kenya Revenue Authority is committed to building trust through facilitation so as to foster Compliance with Tax and Customs Legislation. The Authority shall endeavour to continually improve service delivery and revenue collection by meeting the requirements of ISO 9001:2015 International Standard on Quality Management Systems and complying with relevant Statutory and Regulatory requirements.

Quality Objectives

- Enhancing revenue mobilization by broadening the tax base, combating tax evasion and using smart intelligence and risk based compliance strategies,
- Strengthening administrative capacity and enhancing transparency and fairness through organizational change and business process optimization, Creating a staff establishment that is trustworthy, ethical, competent and helpful,
- Enabling business by leveraging on technology to achieve full electronic service leading to enhanced operational efficiency and high customer satisfaction.



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

Core Values

Trustworthy

We interact with others in a way that gives them confidence in our intentions and those of the organization

Ethical

We act with integrity, transparency and honesty in everything we do

Competent

We possess functional, technical knowledge and skills that ensure and efficiency in the delivery of our services to our customers.

Helpful

We respond to and anticipate client needs in a timely, professional and courteous manner.

Definitions of Concepts

Values: Values refer to beliefs or ideas shared by members of the same community, same culture and same nation. Values are morals and standards of what is good or bad, and what is desirable or undesirable. Values have a major influence on a person's behaviours and attitude and serve as broad guidelines in an individual's conduct in all situations.

National Values: National Values are beliefs of a Nation, guiding the actions and behaviours' of its citizen.

Principles of Governance: Principles of Governance are normative standards that oblige the state to perform its functions in a manner that promotes general well-being its people.

The Constitution of Kenya, 2010

The Constitution of Kenya under Article 10(1), provides the National Values and Principles of Governance binding all state organs, state officers, public officers and all persons whenever any of them:

- a. applies or interprets the Constitution;
- b. enacts, applies or interprets any law; or
- c. makes or implements public policy decisions

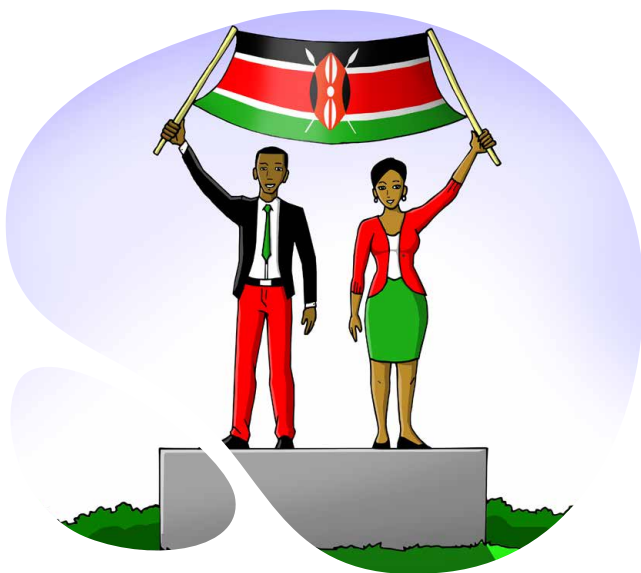
The Constitution of Kenya under Article 10(2), highlights the following National Values and Principles of Governance as follows:

- a. Patriotism, National Unity, Sharing and Devolution of power, The rule of law, Democracy, Participation of the people;
- b. Human dignity, Equity, Social justice, Inclusiveness, Equality, Human rights, Non-discrimination, Protection of the marginalized;
- c. Good governance, Integrity, Transparency, Accountability; and
- d. Sustainable development.

NATIONAL VALUES AND PRINCIPLES OF GOVERNANCE EXPLANATION AS FOLLOWS:

1. **Patriotism** (Uzalendo)

- Refers to **love, loyalty and devotion** shown to one's country.
- It calls for one's selfless services and sacrifice for the country.



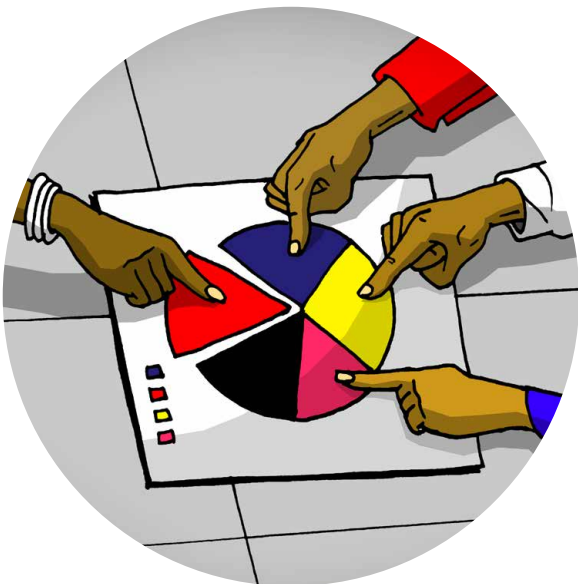
2. National Unity (Umoja wa Kitaifa)

- It is a **state of oneness which results from shared** values, vision, purpose and aspirations irrespective of the ethnic, cultural, economic, and religious or any other superficial status while recognizing diversity.
- It is a choice to work as a team in tracking the challenges Kenyans face as a Nation.



3. Sharing & Devolution of Power (Ugavi na Ugatuzi Mamlaka)

- Refers to **governance environment in which power, political, economic and social resources** are distributed between the National and County levels of government.
- It empowers people at the grassroots to make decisions on matters that affect them.



4. Rule of Law (Utawala wa Sheria)

- It is ***the legal maxim that each citizen and person*** within the state should respect and observe the law.
- We must all observe the law for an orderly society.



5. Democracy & Participation of the people (Demokrasia na Ushirika wa Watu)

- Democracy **is a political culture in which all citizens exercise direct and equal participation** in the running of the affairs of their country.
- Participation is the practice of involving all people in making decisions which ensures mutual respect and encourages shared responsibilities.



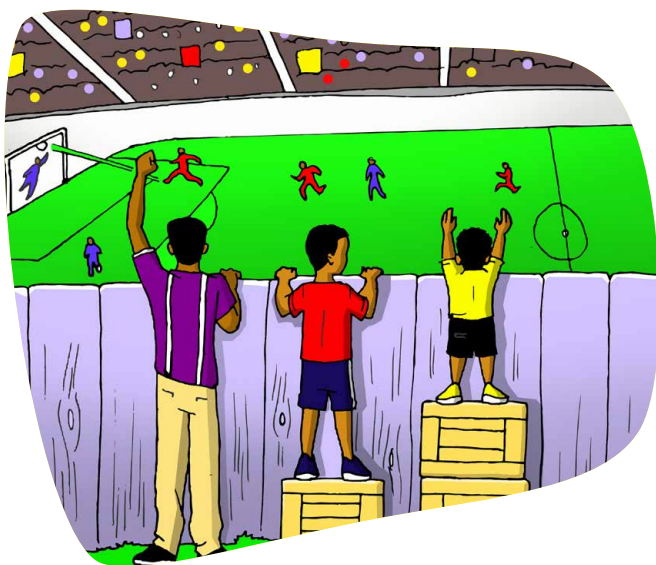
6. Human Dignity (Hadhi ya Binadamu)

- Human dignity is ***honor bestowed on individuals and people, and the upholding of the individual rights*** as spelt out in the Constitution and the Bill of Rights regardless of one's status **(Article 28)**.
- It is idea that all human should be treated with love/ respect since they are human regardless of class, race, gender, nationality, sex, education, religion etc.



7. Equity (Usawa)

- Encompasses ***fairness, impartiality, justice and provision of equal access to national resources and opportunities*** regardless of gender, disability, age, race, ethnicity, religion or status.
- It is not about treating people the same way but treating people in such a way that the outcome for each person should be the same.



8. Social Justice (Haki ya Jamii)

Refers ***to the enjoyment of the rights that enhance the wellbeing of an individual in all aspects of their interaction*** with one another and promotes solidarity.

- It implies ***fairness in the society***.
- It's about a society which gives individuals fair treatment and a just share of benefits of society.



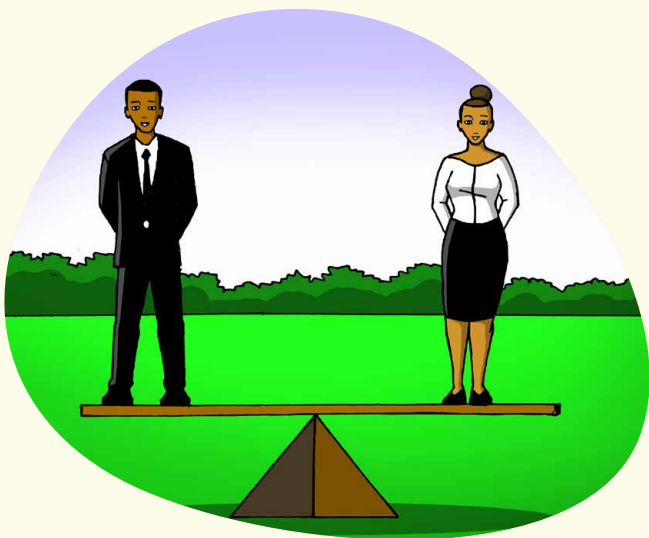
9. Inclusiveness (Uhusishwaji)

- It ***affords all people an opportunity to participate in activities including decision making*** which affect their life.
- It makes people feel valued and essential to the success of a group.
- It promotes sense of belonging among people.



10. Equality (Ulingano)

- It is the ***treatment of everyone with equal measure irrespective*** of their status such as gender, religion, social class, tribe or race.
- It also refers to equal opportunities and obligations for all.



11. Human Rights (Haki za Binadamu)

- Is the **God given inherent inalienable liberties and entitlements to be enjoyed by all people and upholding of their rights** as spelt out in the constitution.
- They include:
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 - ✓ The right to life,
 - ✓ Freedom of expression,
 - ✓ Right to health, housing,
 - ✓ Freedom from hunger,
 - ✓ Social security,
 - ✓ Right for education,
 - ✓ Right to development and self-determination.
- Individuals should respect the human rights of others.



12. **Non-Discrimination** (Kutobagua)

Is the practice of **offering services and taking care of all persons without bias.**



13. Protection of the Marginalized (*Kulinda Kundi Lililotelekezwa*)

- Is **safeguarding livelihood of those who have challenges** or those that do not have a voice in society.
- It is a deliberate consideration of the weaker members of the society.



14. Good Governance (Utawala Bora)

- Refers **to having systems and structures through which the exercise of power** and authority can be controlled or held to account.
- It is prudent management of institutions and resources by those entrusted with the responsibility of overseeing them.



15. Integrity (Uadilifu)

- It is ***adherence to virtuous moral and ethical principles.***
- This includes honesty, truthfulness, consistency and moral character both in private and public life.
- It is ***the quality of being steadfast and consistent about what is right.***
- The will to refuse to engage in corruption and morally questionable behaviors.



16. Transparency and Accountability (Uwazi na Uwajibikaji)

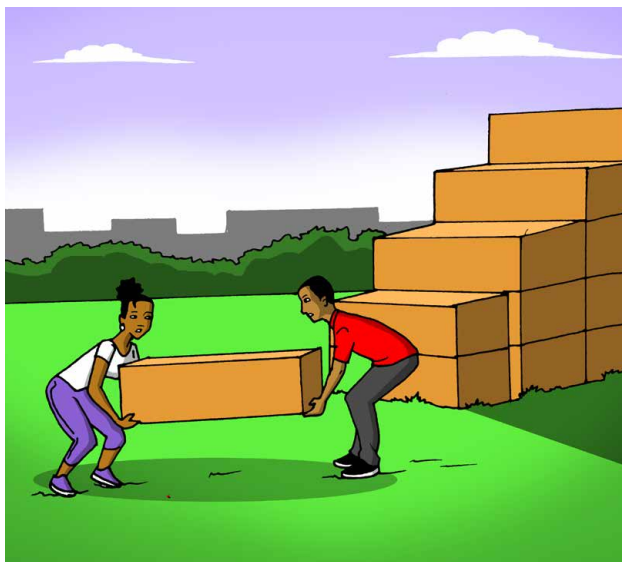
- Transparency refers **to the requirement to share information and act in an open manner.**
- Accountability is a fact or condition of **being held responsible for one's actions, conduct and management of resources.**
- This is the requirement to share information and act in an open manner.



17. Sustainable Development (Maendeleo ya Kudumu)

Sustainable development is ***the pattern of resource use that meets the needs of the present without compromising the ability of future generations to meet their own needs.***

It is the progress that meets the needs of the present without compromising the ability of future to meet their own needs.



Conclusion

All KRA staff and stakeholders should adhere to the National Values and Principles of Governance as they execute their duties and obligations respectively to the Nation.





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ISO 9001:2015 CERTIFIED

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