

STEP BY STEP GUIDE FOR APPEAL APPLICATION

Section 52 of the Tax Procedures Act provides for appeal of an appealable decision by a taxpayer if dissatisfied.

STEPS:

1. Log in to the iTax Portal and select the option Assessment Disputes >> Notice of Intention to Appeal >> Appeal to the Local Committee Tribunal

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cation	My Ledger	Logout				-		
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		e-F	Registration) N	My Profile			
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	e-Amendm	ient e-C	ancellation	e-Dormance	Change Password	View Profile	My Ledger	
			•		e.	•		
	ſ	(-Returns			e-Payments		
			•		Ì			
	e-Return	ı	Consult e-F	Returns	Payment Registrati	on Cons	sult Payments	
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Illustration 2:



2. On the option "Appeal to Local Committee/Tribunal" is selected, the system will display the form below where the PIN and the taxpayer name will be pre-populated.

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PUBLIC

THOME >>Notice of intention to Appeal All fields marked with * are mandatory

Notice of intention to Appeal					
Applicant Type*	Taxpayer	~			
Taxpayer PIN*			Taxpayer Name		

- 3. Fill in the section marked "Notice Details":
 - Capture the confirmed/amended notice number. This is the number on the top right hand corner of the document sent by the system to your registered email following a "Fully Reject" or "Partially Accept" objection decision.
 - Select the tax obligation.
 - The appellate body will be auto populated based on the tax obligation.

Home Registration	on Returns	Debt and Enforcement	Payments	Assessment Disputes	Refund	Certificates	Useful Links
e-Communication	My Ledger	Logout					
	2	Welcome		Last Login : MAR 24	4, 2021 01:09:	57	
THOME >>Notice	of intention to App	eal					
All fields marked with	h * are mandato	гу					
		Notic	e of intent	ion to Anneal			
		Note	e of intern				
Applicant Type*		Taxpayer 🗸 🗸			_		
Taxpayer PIN*				Taxpayer Name			
Notice Details							
Confirmed/Amended from objection*	notice number	KRA202		Assessment Type	A	dditional Assessm	ient
Tax Obligation*		Value Added Tax (VA1 🗸					
Appellate Body*		VAT Tribunal 🗸					
			Submit	Cancel			

4. Complete the process by clicking on the submit button after which you will receive a notice of intention to appeal which will be processed by the authorized officers.

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ISO 9001:2015 CERTIFIED

KENYA REVENU AUTHORITY	E Notice of Intention to A	For General Tax Questions Contact KRA Call Centre Tel: +254 (020) 4999 999 Cell: +254(0711)099 999 Email: callcentre@kra.go.ke
www.kra.go.ke		
Taxpayer PIN :		Appeal Acknowledgement Date 24/03/2021
Name and Address :		Appeal Acknowledgement Number
		KRA2021
	,	
	Section A : Applicant Infor	mation
Applicant Type	Taxpaver	
Applicant Name		
Email Address		
Applicant PIN		
	Section B : Application Info	ormation
Assessment Number	KRA202	
Assessment Type	Additional Asse	essment
Tax Obligation	Value Added Ta	ax (VAT)
Late Objection Rejection Notice N	umber N.A.	
Appellate Body	VAT Tribunal	

- 5. Once the appeal to the Tribunal application is processed and you are still aggrieved, using the same steps as captured above, you can appeal to the next higher level which is the High Court. The Confirmed/Amended notice number will be the one from the appeal to the tribunal decision.
- 6. If still aggrieved after the decision of the high court is processed on the system, you can apply for an appeal to the Court of Appeal. The Confirmed/Amended notice number will be the one from the appeal to the high court decision.

END