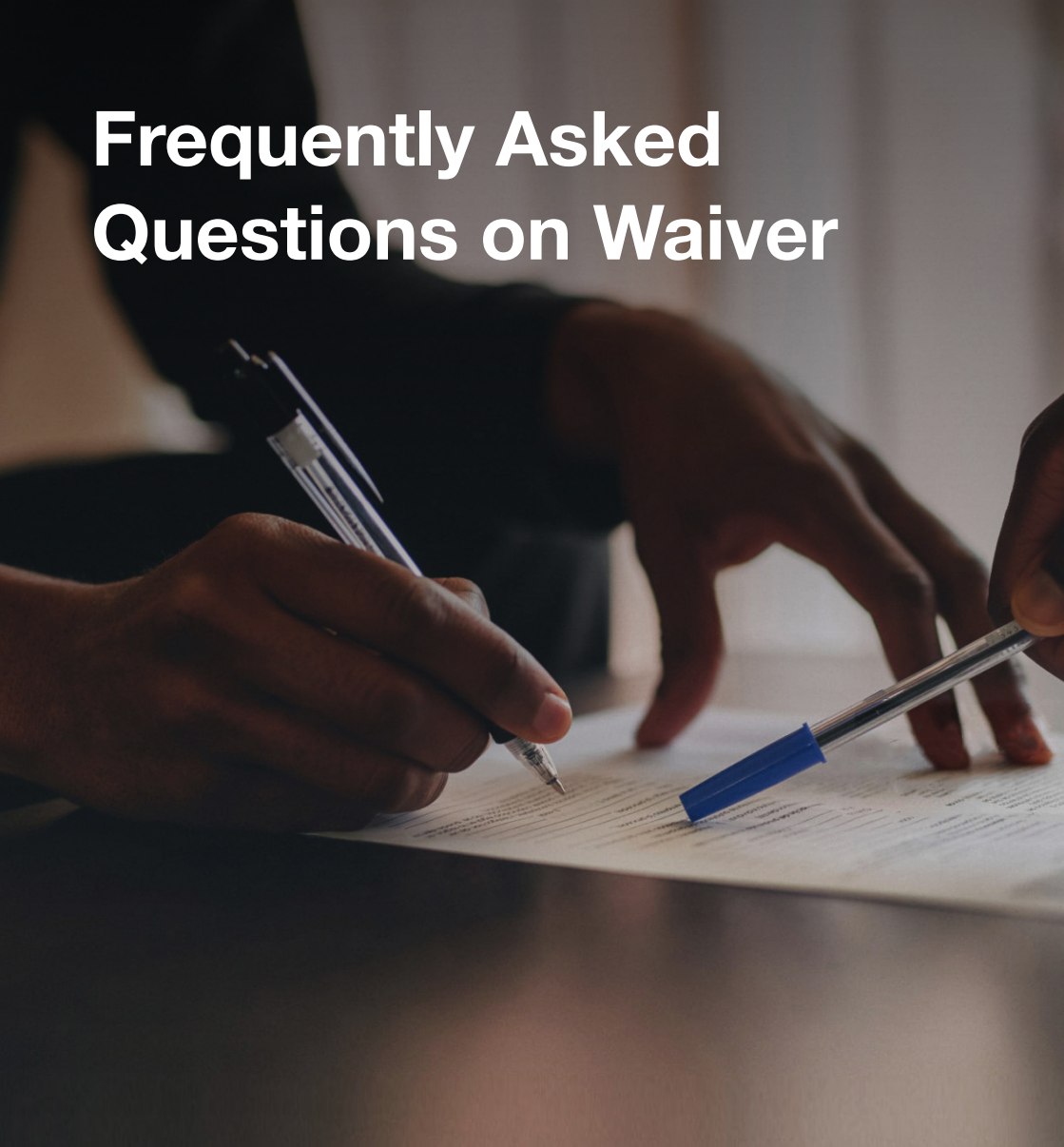


Frequently Asked Questions on Waiver



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Tulipe Ushuru, Tujitegeme!

FREQUENTLY ASKED QUESTIONS ON WAIVER

1. What is a waiver application?

A waiver application is a request made by a taxpayer for consideration penalties and interest to be remitted where they fail to pay their taxes or file returns by stipulated due dates to Commissioner Domestic Taxes. This provision covers only penalty and interest. The principal tax has to be settled in full

2. Who should apply for waiver?

A taxpayer with a justified mitigating ground and supporting evidence.

3. How does a taxpayer qualify to apply for a waiver?

All the principal taxes must be fully paid before an application can be lodged for consideration for waiver. To qualify for a waiver, the taxpayer has to be compliant in all taxes with regard to filing and payment of taxes. The applicant's past compliance record is taken into account when processing the waiver application.

4. What evidence should be attached to a waiver application?

The supporting evidence varies on case to case basis as per mitigating grounds presented in the waiver application for example if a taxpayer was misled by a tax advisor, we will require evidence of the wrong advise from the tax agent.

5. How do you apply for waiver on iTax?

(a) **For iTax assessments:** Applications are lodged on iTax through the taxpayer's profile.

(b) **For pre-iTax assessments:** Manual applications are to be presented to the taxpayer's respective Tax Service Office (TSO).

All applications should state reason(s) why the taxpayer should be considered for waiver, giving evidence to support each of the reason(s).

6. Can one get a waiver on Principal Tax?

No. An application can only be lodged for waiver on penalty and interest upon full settlement of principal tax.

7. How are erroneous penalties and interest arising out of a wrong obligation handled?

Erroneous penalty and interest are presented to KRA Debt Office by visiting the taxpayer's respective TSO with supporting evidence.

8. How does one follow on the status of their application?

A taxpayer can decide to visit their Tax Service Office Debt Unit to follow up their applications or call the Call Centre and provide the acknowledgement number for iTax applications or stamped copy of the waiver application.

9. What happens to an application that is rejected or partially granted?

Where a waiver application is declined or granted partially, the taxpayer is required to make full payment of the amount that has not been waived. The notification issued by KRA will specify the amount due and the period within which to make payment.



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