



KRA – Departmental Functions & Reporting Lines

Detailed breakdown of each department and its key responsibilities

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DEPARTMENT 01
Domestic Taxes Department
Core Function: Administers all domestic tax types including income tax, VAT, and excise duty.
Income Tax: Corporate tax, PAYE, installment tax, withholding tax, rental income tax.
VAT: Registration, filing, refunds, and compliance for value-added tax.
Excise Duty: Excise on manufactured goods, imported items, and services.
Capital Gains Tax: Tax on gains from property transfers and shares.
Compliance: Audit, investigations, and enforcement for domestic taxpayers.

DEPARTMENT 02
Customs & Border Control
Core Function: Manages import/export duties, border operations, and trade facilitation.
Customs Duty: Assessment and collection of import and export duties.
Trade Facilitation: Single window, fast-track clearance, AEO programme.
Border Management: Oversight of all border posts and entry/exit points.
Anti-Smuggling: Interception and seizure of contraband and illicit goods.
ICD/Ports: Inland container depots and port operations oversight.

DEPARTMENT 03
Intelligence & Strategic Operations
Core Function: Provides intelligence-led enforcement and fraud prevention.
Tax Intelligence: Data analytics, informant networks, risk profiling.
Investigations: Tax fraud, money laundering, and evasion investigations.
Enforcement: Field enforcement operations, seizures, and prosecutions.
Surveillance: Monitoring of high-risk taxpayers and transactions.
Coordination: Liaison with DCI, FRC, DPP, and international tax bodies.

DEPARTMENT 04
Legal Services & Board Secretariat
Core Function: Provides legal guidance, handles disputes, and governs the Board.
Legal Advisory: Counsel on tax law, contracts, and statutory compliance.
Litigation: Representation in Tax Appeals Tribunal and courts.
Board Secretariat: Board meeting coordination, minutes, and governance.
Legislative Affairs: Review and input on tax legislation and regulations.
Compliance: Ensures KRA's own regulatory and statutory compliance.

DEPARTMENT 05
Strategy, Innovation & Risk Management
Core Function: Drives long-term planning, innovation, and enterprise risk.
Strategic Planning: Annual plans, MTP development, and performance frameworks.
Risk Management: Enterprise-wide risk identification and mitigation.
Innovation: Digital transformation, new service models, and R&D.
Research & Stats: Revenue performance analysis and economic research.
Performance Mgmt: KPI tracking, balanced scorecard, and reporting to board.

DEPARTMENT 06
Corporate Support Services
Core Function: Provides enabling functions across all KRA departments.
Human Resources: Recruitment, training, welfare, and staff management.
Finance & Accounts: Budgeting, financial reporting, and expenditure control.
ICT: Systems infrastructure, iTax platform, and digital services.
Procurement: Procurement planning, tendering, and contract management.
Administration: Facilities, security, fleet, and records management.

DEPARTMENT 07
Taxpayer Services & Education
Core Function: Enhances voluntary compliance through education and quality service.
Taxpayer Education: Outreach campaigns, school programmes, media engagement.
Public Relations: Communications, media relations, and brand management.

DEPARTMENT 08
Internal Audit & Risk Assurance
Core Function: Provides independent assurance on internal controls and compliance.
Internal Audit: Systematic reviews of financial and operational processes.
Risk Assurance: Independent validation of risk management frameworks.