



KENYA REVENUE
AUTHORITY

SERVICE CHARTER

Service Delivery Standards

TRUSTWORTHY | ETHICAL | COMPETENT | HELPFUL



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 TECHNOLOGIES AND DELIVERING CUSTOMER FOCUSED SERVICES THAT ENHANCE COMPLIANCE AND REVENUE COLLECTION.



To respond to you quickly, efficiently and professionally



To treat you with courtesy and respect



Provide clear and concise information about our products and services



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

OUR SERVICE GOALS



To treat all your personal information as private and confidential



Be available to assist you, Monday to Friday from 8am to 5pm at all regional offices, support centres and huduma centres



Provide you with complete, timely and accurate information on your rights and obligations under the various Acts



Endeavour to provide you with assistance and services if you're unable to speak english

DOMESTIC TAXES

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Kenyan resident	<ul style="list-style-type: none">• National ID• Application is Online	 Within the same day online

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Non-Citizen Individual Investor (Residing in Kenya)	<ul style="list-style-type: none">• Original Passport and a copy• Letter of introduction by a tax agent or a lawyer and PIN of agent. Details must be entered on e-registration form• Documentary proof of investment• Investor Permit and Endorsed page of original passport and copy• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

DOMESTIC TAXES

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Non-Citizen employee or professional residing in Kenya and working in the country for a period not exceeding six months	<ul style="list-style-type: none">• Original Passport and a copy• Letter of introduction by employer or employer's agent and PIN of Employer/agent. Details must be entered on e-registration form.• Original Kenya special pass and endorsed page of the special pass and a copy• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Non-Citizen employee (Residing in Kenya)	<ul style="list-style-type: none">• Original Passport and a copy• Letter of introduction by employer or employer's agent and PIN of employer/agent. Details must be entered on e-registration form• Original Kenya work Permit and the endorsed page of the work permit and a copy• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

DOMESTIC TAXES

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Diplomat (Residing in Kenya)	<ul style="list-style-type: none">• Original Passport and a copy• Diplomatic card and a copy• Letter of Introduction/certified by Ministry of Foreign affairs.• Copy of exemption page endorsed on passport• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Non-citizen married to citizen	<ul style="list-style-type: none">• Original Passport and a copy• Dependents' Pass and endorsed page of special pass and copies of both documents• Certified copy of Marriage Certificate• Kenyan Identity card and PIN of spouse• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

DOMESTIC TAXES

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Non-citizen students/interns	<ul style="list-style-type: none">• Original Passport, Student ID and copies of both documents• Letter of introduction from Administration of Institute of learning/Internship letter• Student/internship/research pass and copy and endorsed page of Student/internship/research pass• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Employees of organizations covered under the Privileges and Immunities Act Cap 179	<ul style="list-style-type: none">• Original Passport and identity card for officials and copies of both documents• Introduction/An endorsement by the Ministry concerned• Copy of exemption page endorsed on passport• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

DOMESTIC TAXES

INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Non-Citizen Investor (residing outside Kenya)	<ul style="list-style-type: none">• A scanned copy of Passport Certified by Notary public or Oaths from country of origin• Letter of introduction by a Kenyan agent and PIN number of the agent must be inserted on KRA e-registration acknowledgement.• Documentary proof of investment• Letter from Kenya Investment Authority and CR-12 from the registrar of companies• KRA Acknowledgement Receipt• Application is Online	1 DAY on presentation of documents at KRA service centres

NON-INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Companies, clubs, societies and associations	<ul style="list-style-type: none">• Certificate of incorporation• Director's PIN• Application is Online	5 DAYS

DOMESTIC TAXES

NON-INDIVIDUAL PIN REGISTRATION	REQUIREMENTS	TIMELINE
 Partnerships	<ul style="list-style-type: none">• Partnership deed• Partners PINs• Application is Online	5 DAYS
 Estates and trusts	<ul style="list-style-type: none">• Trust deed• Trustees PINs to confirm documents of registration for estates• Application is Online	5 DAYS
AMENDMENT	REQUIREMENTS	TIMELINE
 Individual	National ID (in case of change of name)	2 DAYS

DOMESTIC TAXES

AMENDMENT	REQUIREMENTS	TIMELINE
 Non-individual	<ul style="list-style-type: none">• Letter requesting for change• Certificate of change of particulars• Application is Online	2 DAYS

OBLIGATION	REQUIREMENTS	TIMELINE
 Addition	None Application is Online	2 DAYS

OBLIGATION	REQUIREMENTS	TIMELINE
 Removal	Approval of the Station Manager Application is Online	2 MONTHS

DOMESTIC TAXES

TAX COMPLIANCE CERTIFICATE	REQUIREMENTS	TIMELINE
	<p>None Application is Online</p>	5 DAYS upon application if there are no outstanding liabilities

VAT	REQUIREMENTS	TIMELINE
	<ul style="list-style-type: none">• Application to the National Treasury• Supplier invoices	30 DAYS Upon application with an approval from the National Treasury

PENSION	REQUIREMENTS	TIMELINE
	Registration application	30 DAYS

DOMESTIC TAXES

DOMESTIC	REQUIREMENTS	TIMELINE
 Excise refunds	<ul style="list-style-type: none">• Application letter• KRA audit report	60 DAYS from the date of receipt
VAT REFUND	REQUIREMENTS	TIMELINE
 Claims	<ul style="list-style-type: none">• Online application• Audit report• Audit certificate• Return for the period claimed	60 DAYS from the date of receipt
VAT REFUND CLAIMS	REQUIREMENTS	TIMELINE
 Requiring audit	KRA audit report	90 DAYS from the lodgement date

DOMESTIC TAXES

VAT CLAIMS	REQUIREMENTS	TIMELINE
 On exports	<ul style="list-style-type: none">• Export confirmation depending on the goods• Export documents	60 DAYS from the lodgement date

INDIVIDUAL INCOME TAX	REQUIREMENTS	TIMELINE
 Refunds	<ul style="list-style-type: none">• Supporting documents for refund claim• Tax return	Within 90 DAYS of receipt of processed returns

PAYMENT	REQUIREMENTS	TIMELINE
 Claims	<ul style="list-style-type: none">• Supporting documents for refund claim	Within 30 DAYS of receipt of payments reconciliation

DOMESTIC TAXES

NON-INDIVIDUAL INCOME TAX	REQUIREMENTS	TIMELINE
 Refunds	<ul style="list-style-type: none">Supporting documents for refund claimAudit report	Within 30 DAYS of receipt of audit report

CLAIM	REQUIREMENTS	TIMELINE
 Set-off	<ul style="list-style-type: none">Approved claimProof of existence of tax owing on other tax heads	4 DAYS after approval of claim. Subject to availability of funds

EXEMPTION CERTIFICATE	REQUIREMENTS	TIMELINE
 For Persons With Disabilities (P.W.D.)	<ul style="list-style-type: none">Letter from the Association of People Living with Disabilities (APDK)	30 DAYS

DOMESTIC TAXES

INCOME TAX	REQUIREMENTS	TIMELINE
 Exemption certificate	<ul style="list-style-type: none">• Application Letter• Constitution of the company• Letter from the provincial administration• Certificate of registration• Bank details and any other relevant documents	2 MONTHS

PIN STOPPAGE	REQUIREMENTS	TIMELINE
 e-cancellation	<ul style="list-style-type: none">• Stoppage is initiated at tax station	60 DAYS

PIN DORMANCY	REQUIREMENTS	TIMELINE
 e-dormancy	<ul style="list-style-type: none">• Online Application• Settle pending liabilities• Continue filling (NIL) returns till approved	6 MONTHS Based on the circumstances

CUSTOMS AND BORDER CONTROL

CUSTOMS AND BORDER CONTROL

CUSTOMS DECLARATION	DESCRIPTION	REQUIREMENTS	TIMELINE
	Processing entries at DPC	Submission of accurate declarations including supporting documents. Timely payment of taxes	WITHIN 24 HOURS

REMISSIONS	DESCRIPTION	REQUIREMENTS	TIMELINE
	Processing of duty remission scheme approval	Provision of timely and accurate information.	WITHIN 5 DAYS
	Issuance of EPZ codes	Physical application	WITHIN 1 DAY
	Processing of reconciliations	Submission of accurate and complete documents	WITHIN 2 DAYS
	Carry out DRS audits	Avail documentation and records	WITHIN 10 DAYS

CUSTOMS AND BORDER CONTROL

EXEMPTIONS	DESCRIPTION	PROCESS EXEMPTION APPLICATION	TIMELINE
 A red circle with a diagonal slash over the word "TAX".	Process Exemption Application	Provide relevant documentation	WITHIN 2 DAYS

AUDIT	DESCRIPTION	REQUIREMENTS	TIMELINE
 A white icon of a clipboard with a magnifying glass over it.	Post Clearance Audit	Avail all necessary documentation, explanations and records	WITHIN 10 DAYS

CUSTOMS AND BORDER CONTROL

SECURITY BONDS	DESCRIPTION	REQUIREMENTS	TIMELINE
	Execution of Security Bonds	Provision of accurate information on physical bonds	3 DAYS
	Bond Cancellation	Apply using prescribed form C-26 with all necessary attachments. Ensure all transactions are accounted for	48 HOURS
	Bond Retirement	Apply using prescribed form C-26 with the original Triplicate Bond and all the necessary documents	2 WEEKS

REFUNDS	DESCRIPTION	REQUIREMENTS	TIMELINE
	Processing of approval of refund claims	Submission of accurate declaration and supporting documents	6 MONTHS

CUSTOMS AND BORDER CONTROL

LICENSING	DESCRIPTION	REQUIREMENTS	TIMELINE
 For clearing agents, firms, bonded facilities and Transit Goods License	New License Application	Submission of applications and supporting documents	WITHIN 4 MONTHS
	Renewal of License	Submission of applications and supporting documents	WITHIN 14 DAYS
		<ol style="list-style-type: none">1. P26 Form2. Revenue Stamp- This is gotten from the accounts counter of Customs3. Four Copies of Original bond	WITHIN 3 MONTHS

CUSTOMS AND BORDER CONTROL

CARGO RELEASE AT JKIA	DESCRIPTION	REQUIREMENTS	TIMELINE
	Direct Release	Submission of accurate and complete documents	WITHIN 1 HOUR Upon submission of accurate documents
	Prior Release	Submission of accurate and complete documents	WITHIN 2 HOURS Upon submission of accurate documents
	Normal Release	Submission of accurate and complete declaration	12 HOURS Upon passing the entry by DPC and presentation of accurate documents

PASSENGER CLEARANCE	DESCRIPTION	REQUIREMENTS	TIMELINE
	Clearing Passengers entering Kenya	Presentation of passenger, their travel documents and their luggage to Customs	CATEGORY A & B – 1 MINUTE CATEGORY C – 3 MINUTES

CUSTOMS AND BORDER CONTROL

TEMPORARY IMPORTATION	DESCRIPTION	REQUIREMENTS	TIMELINE
	Process requests for temporary importation according with section 117 of EACCMA, 2004	Application for consideration accompanied by import documents in respect of items and goods	3 DAYS

FUNDS TRANSFER	DESCRIPTION	REQUIREMENTS	TIMELINE
	Process funds transfer from one entry to another	Application of funds transfer, proof of payment in respect of duly cancelled entry and copies of cancelled and recipient entries	2 DAYS

CUSTOMS AND BORDER CONTROL

DUTY FREE SHOPS	DESCRIPTION	REQUIREMENTS	TIMELINE
	Receiving Warehouse Goods	<ul style="list-style-type: none">• Submission of a complete customs entry with the supporting documents.• Availability of adequate Bond Security.• Physically deliver the goods into the Duty Free Shop	WITHIN 24 HOURS
	Ex-warehousing Goods	Submission of a complete customs entry with the supporting documents	WITHIN 24 HOURS
	Extension of warehouse period	<ul style="list-style-type: none">• Apply on time.• Submit detailed application with relevant supporting documents	WITHIN 48 HOURS

TAXPAYERS RIGHTS

TAXPAYERS RIGHTS



RIGHT TO INFORMATION

You are entitled to complete and accurate information on your acts and obligations under various Acts



RIGHT TO QUESTION US

You have a right to question the information, advice and service provided to you. We will inform you about options available for resolving disagreements and we will work with you to reach an outcome quickly and simply



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

TAXPAYERS RIGHTS



PRESUMPTION OF HONESTY

You are presumed honest unless there is evidence to the contrary



PRIVACY AND CONFIDENTIALITY

You are assured that the personal and financial information provided to KRA shall only be used for purposes of carrying out lawful duties unless we have your authority to do otherwise or in situations permitted by law



CONSISTENCY AND EQUITY

We will apply the law consistently so that everyone pays the right amount of tax. We will 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

TAXPAYERS RIGHTS



REPRESENTATION

As a tax payer you have a right to be represented by an authorized/licensed agent of your choice



If selected for an audit, you have a right to be notified in advance, although in certain circumstances, it may be necessary to contact 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 of additional tax accruing on the unpaid 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

TAXPAYERS RIGHTS



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 Corporate Tax Dispute Resolution 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 Appeals level, you have a right to appeal to the High Court

TAXPAYERS OBLIGATIONS

TAXPAYER'S OBLIGATIONS

Registration – You have an obligation to register for a tax PIN.

Electronic Tax Register (ETR) - All VAT registered taxpayers are obliged to install and operate an Electronic Tax Register.

Filing your returns/payments – You have an obligation to file your returns and make appropriate payments as stipulated under the respective Acts.

Accuracy of your returns/Customs entries - The 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 obliged to submit your refund claim within 12 months from the date of payment, failure to which, it will not be processed as stipulated in the 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 freedom as they 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.

TAXPAYER'S OBLIGATIONS

RETURN TYPE	FREQUENCY OF FILING	SUBMISSION TIMELINE
V.A.T.	Monthly	On or before 20th day of the following month
P.A.Y.E.	Monthly	On or before 9th day of the following month
Withholding Tax	Monthly	On or before 20th day of the following month
Corporation Tax	Annually	20th day of fourth month after the end of the accounting period
Income Tax (Individuals)	Annually	30th day of the fourth month after the end of the accounting period
T.O.T.	Quarterly	20th day of the fourth month
Capital Gains Tax	Transaction based	on or before the date of lodgment of application for transfer to the relevant Lands office
Excise duty	Monthly	On or before 20th day of the following month



**VISIT THE KENYA REVENUE AUTHORITY HEAD OFFICE,
TIMES TOWER BUILDING, THE NEAREST REGIONAL OFFICE,
SUPPORT CENTRE OR HUDUMA CENTRE.**

If you need help to locate our office nearest to you, visit our website
www.kra.go.ke for information.



Kenya Revenue Authority



@KRACare



+254 20 4999999 or 0711-099999
from Monday to Friday between
6:30 a.m. and 6:30 p.m.



callcentre@kra.go.ke

If we do not honour our promise:

Write to cic@kra.go.ke.

If you are still dissatisfied contact The Commissioner General on cg@kra.go.ke

