

## Public Notice

### **Management of Objections Under Section 51 of The Tax Procedures Act, 2015 and Reviews Under Section 229 of The East African Community Customs Management Act, 2004**




Through Gazette Notice No. 12048 dated 19<sup>th</sup> November, 2018 and Gazette Notice No. 1036 dated 1<sup>st</sup> February, 2019, the Commissioner General delegated the powers and functions relating to the handling of objections under the Tax Procedures Act, 2015 and the reviews under the East African Community Customs Management Act, 2004 to the Commissioner responsible for tax dispute resolution.

This transformation has the effect of distinguishing tax assessment processes up to the issuance of an assessment with the post assessment dispute resolution process from the point of an objection or review. The Commissioners responsible for Domestic Taxes and Customs and Border Control will continue to handle the pre-objection and pre-review processes respectively whereas the Commissioner responsible for tax dispute resolution will deal with the objection and review processes until a decision is made. The transformation aims to consolidate, centralise and ensure independence of the management of the objections and review processes within Kenya Revenue Authority to the convenience of Taxpayers.

The changes are being implemented in phases. Those impacting on the Large Taxpayers Office (LTO) and the Medium Taxpayers Office (MTO) are already in place. The roll out programme for other stations shall be communicated in due course.

For any clarification in relation to this matter, please call our Contact Centre on Tel: 020 4 999 999, 0711 099 999 or Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke)  
You may also visit the nearest KRA Office, or Huduma Centre.

**Commissioner for Legal Services & Board Coordination**

**Disclaimer:** KRA notifies taxpayers that it will not accept responsibility for payments not received, credited and validated in the relevant KRA accounts. **Corruption Reporting:** +254 (0726) 984 668, Email: [corruptionreporting@kra.go.ke](mailto:corruptionreporting@kra.go.ke). **Short Messaging Services (SMS):** Dial (\*572#) or Text to 22572. Contact Centre: +254 (020) 4 999 999, +254 (0711) 099 999, Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke).  
**Complaints & Information Center Hotlines:** +254 (0) 20 281 7700 / 7800, +254 (0) 20 3 343 342, Email: [cic@kra.go.ke](mailto:cic@kra.go.ke)  @KRAKenya  Kenya Revenue Authority  Kenya Revenue Authority



**Tulipe Ushuru, Tujitegeme!**

**KENYA**  
VISION 2030