



**KENYA REVENUE  
AUTHORITY**

ISO 9001:2015 CERTIFIED

**PUBLIC**

**DOMESTIC TAXES DEPARTMENT  
MEDIUM TAXPAYERS OFFICE**

8<sup>th</sup> June 2022

Dear Taxpayer,

**RE: TRANSITION TO TAX INVOICE MANAGEMENT SYSTEMS  
(TIMS) – LEGAL NOTICE 189 OF 2020**

The Kenya Revenue Authority is transitioning Taxpayers from the old Electronic Tax Register (ETR) to Tax Invoice Management System (TIMS). VAT registered taxpayers are required to have in place the new Electronic Tax Register by **31<sup>st</sup> July 2022**.

This is pursuant to the enactment of the VAT regulations (L.N. 189) dated 10<sup>th</sup> September 2020, together with sections 17 and 43 of the VAT Act 2013.

From **1<sup>st</sup> August 2022**, only duly generated, validated and electronically transmitted tax invoices will be admissible for VAT input claim as provided for under section 17 (3)(a) of the VAT Act 2017. In addition, taxpayers not on boarded to TIMS, will not be able to trade from **1<sup>st</sup> August 2022** because invoices issued will not be compliant with TIMS requirements.

Failure to comply with the regulations is an offence liable to a penalty as specified under Section 63 of the VAT 2013.

\*To facilitate our Taxpayers comply with the new regulations, and onboard to TIMS, The Medium Taxpayers Office (MTO) has organized two (2) taxpayer sensitizations on the Tax Invoice Management System (TIMS), to be held virtually/ via the **WEBEX** platform on **Tuesday 14<sup>th</sup> & Thursday 16<sup>th</sup> June 2022** from 9:00am to 11:00am (*meeting links to be shared*).

A list of approved suppliers can be accessed from the KRA Website ([www.kra.go.ke](http://www.kra.go.ke)).

For any enquiry or clarification, kindly contact **Veronica Nguigi** on [Veronica.ngugi@kra.go.ke](mailto:Veronica.ngugi@kra.go.ke) or telephone number **0709011592** or **Wycliffe Olendo** on [Wycliffe.Olendo@kra.go.ke](mailto:Wycliffe.Olendo@kra.go.ke) or telephone number **0709011839**.

Yours faithfully,

  
**Weldon Ngeno**

**Chief Manager – Medium Taxpayers Office**