



# Role of Tax Appeals Tribunal (TAT) in Tax Policy and Administration in Kenya

# Role of TAT



- The Tax Appeals Tribunals ( TAT) was established in 2013 through the Tax Appeals Tribunal Act
- TAT was specifically established to hear tax disputes
- A tax dispute arises when a taxpayer appeals a decision made by the Commissioner

# Role of TAT



- The TAT serves as the first port of call for an aggrieved taxpayer on technical matters
- TAT has favoured Alternative Dispute Resolution to settle cases
- The TAT decisions usually serve as precedence for which a taxpayer can rely upon

# Role of TAT



- The TAT is a quasi-judicial process that provides some level of confidentiality for the tax payer as opposed to an open judicial process that is usually prone to public scrutiny
- TAT ensures a level of efficiency that allows for business continuity as it is fast and flexible

# Budget Implementation Gaps – The Journey Towards Fiscal Prudence

# Budget Implementation Gaps



- The Budget implementation process in Kenya an uphill task
- The process is hampered by the following factors:
  - The establishment of county governments did not factor in financing of county governments
  - This has led to the county governments solely depending on the national government

# Budget Implementation Gaps



- The budget making process does not involve active public participation
- Poor planning for the resources
- Prolonged public procurement process affects absorption capacity



# Budget Implementation Gaps



- Non-observance of revenue and expenditure thresholds - Public Finance Management Act
- Duplication of roles and costs between county and national government
- Value for money?
- **The cost of corruption...**

# Thank You



## Interactive session