



Presented by:

Dr. Mohamed Omar

Kenya Revenue Authority

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OUTLINE



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1.0 INTRODUCTION

Mandate of KRA



- Establishment: Act of Parliament, Chapter 469 of the laws of Kenya, which became effective on 1st July, 1995.

- Mandate:

- ❖ assess, collect and account for all revenues in accordance with specific laws set out in the first part of the First Schedule,
- ❖ advise on matters relating to the administration of, and collection of revenue under the written laws,
- ❖ perform such other functions in relation to revenue as the Cabinet Secretary to the National Treasury may direct.

Administer revenue aspects of the Acts listed in the First and Second Schedules of KRA Act (Cap 469) and collects levies for various Government Agencies under the provision of various Acts.

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Role of KRA in Country's development agenda



Vision 2030 – Third Medium Term Plan (2018-2022)



Big Four '4' Agenda



Africa Agenda 2063: Aspirations 1, 2, 7



Sustainable Development Goals (SDGs): SDGs – 8,9,10,16,17



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2.0 KRA's 8th Corporate Plan (2021/22-2023/24)

Theme, Vision, Mission and Core Values



Theme:

Revenue mobilization through tax simplification, technology-driven compliance and tax base expansion

Vision

A globally trusted revenue agency facilitating tax and customs compliance

Mission

To enhance mobilization of government revenue and to facilitate growth in economic activities and trade by ensuring compliance with tax and customs laws.

Core Values: Trustworthy, Ethical, Competent, Helpful, Simple (TECHS)

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Focus of the Plan



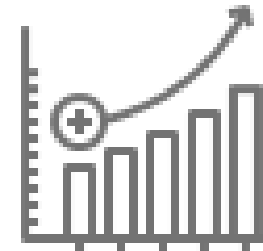
Tax simplification

Simplification of the tax regime to ease tax and customs compliance.



Technology-driven compliance

Application of cutting-edge technology to improve tax compliance and service delivery.



Tax base expansion

Taxation of digital economy, informal sector and data driven compliance across all sectors

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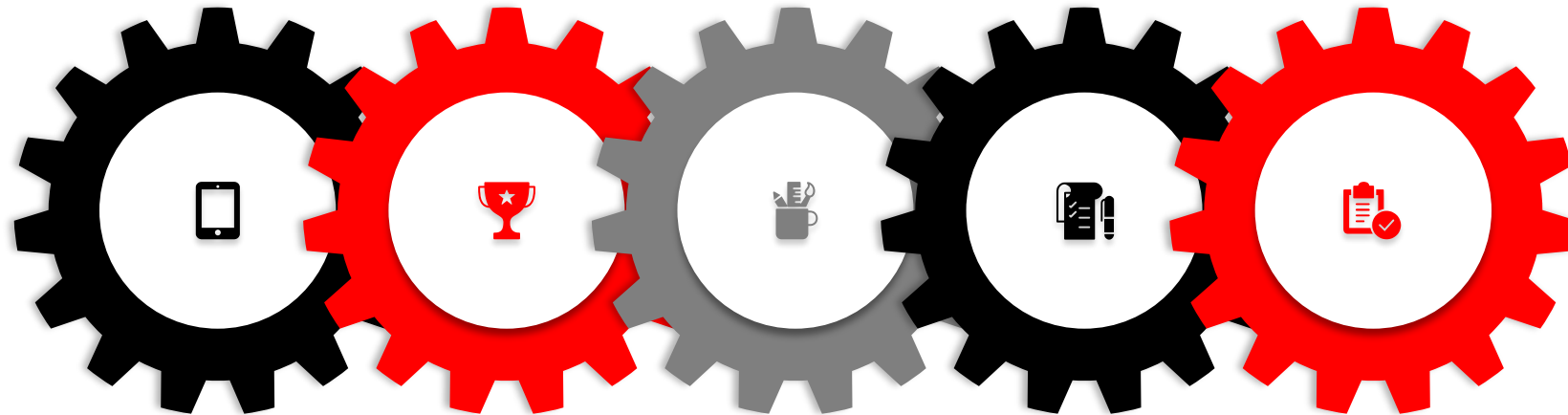
Strategic Thrusts guiding the Plan



Tax Base Expansion

Application of cutting-edge technology

Strategic partnerships



Tax simplification

Performance-oriented & ethical organization culture

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Revenue Perspective



OVERARCHING GOAL
***Realize government targets while
building sustainable revenues***

Strategic Outcome
Improved tax compliance

Objectives

- Tax base expansion
- Strengthen compliance and Enforcement
- Smart intelligence and investigation
- Integrated border Management

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Customer Perspective



OVERARCHING GOAL
*Achieve exceptional customer
service and community outreach*

Strategic Outcome
Increased customer satisfaction

Objectives

- Tax simplification
- Improved Trade Facilitation
- Improved dispute resolution processes
- Achieve Service Excellence
- Enhance Brand Awareness
- Structured stakeholder engagements

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Business Process Perspective



OVERARCHING GOAL
*Reduce the overall cost of collection while
improving the quality of operations and services*

Strategic Outcome
Improved organization effectiveness

Objectives

- Utilization of modern technologies
- Achieve integrated, simplified and cost effective business systems and processes
- Reliable and resilient IT infrastructure
- Strengthen big data analytics to drive compliance
- Clean up the taxpayer database
- Improved quality standards and operations
- Reinforced business continuity and disaster recovery

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OVERARCHING GOAL
***Continue to build a performance-
driven and ethical workforce***

Strategic Outcome
Enhanced staff productivity

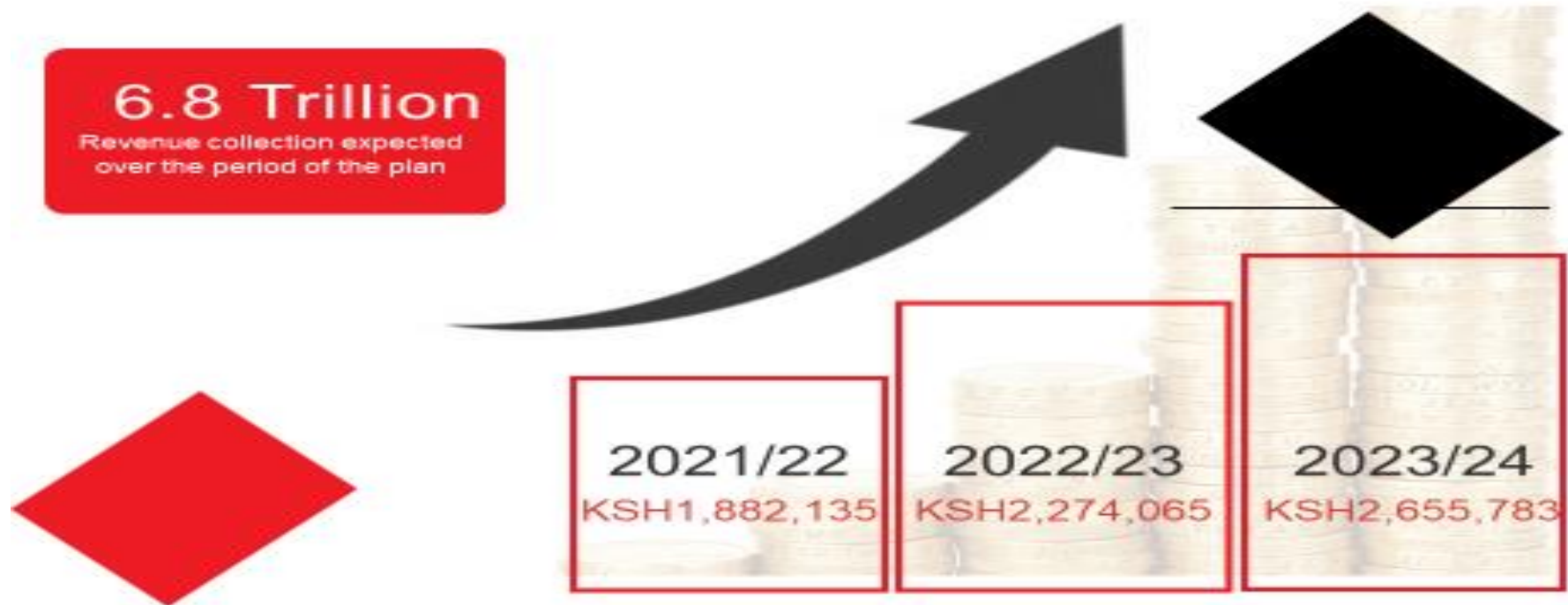
Objectives

- Optimize human resource capacity and capability
- Improve performance management
- Institutionalize KRA culture and value system
- Improve work environment
- Enhance integrity

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Revenue Forecast for 2021/22 – 2023/24

(Kshs. Million)



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3.0 National Tax Policy

Introduction



- A National Tax Policy sets out broad parameters for taxation by articulating the principles governing the tax system
- It provides a set of guidelines and rules for regulating taxation
- It clarifies the taxes to be levied, the institutions responsible for tax collection and identifies the responsibilities of different stakeholders involved in the tax system
- Provides an overall framework that gives direction over the medium term

Potential Benefits of the National Tax Policy



- Predictability and consistency in the Tax System
- Efficiency in Tax Administration
- Harmonized Tax Incentives Regime
- Simplicity in the Tax System
- Dynamism & agility in handling emerging trends in the economy
- Clarity in the institutional framework of Tax administration

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THANK YOU.