



National Taxpayers Association  
pesa zetu, haki yetu

**2025**  
NOVEMBER

# NTA TAXPAYER CHARTER

**TOWARDS GREATER  
FAIRNESS IN TAXATION**



## **ABOUT THE NATIONAL TAXPAYERS ASSOCIATION**

The National Taxpayers Association (NTA) is an independent, non-partisan organization that promotes good governance in Kenya through citizen empowerment, enhancing public service delivery, and partnership building.

Since 2006, NTA has implemented programs aimed at strengthening government service delivery performance and enhancing accountability through monitoring the quality of public services and management of public funds.

### **COPYRIGHT 2025**

This report may be reproduced in whole or in part and in any form for educational or, provided acknowledgement of the source is made. NTA would appreciate receiving a copy of any publication that uses this report as a source.

### **PUBLISHED BY:**

The National Taxpayers Association  
14 Riverside Dr, Daphton Court, Hse No. A6 | P.O. Box 4037-00506  
Nairobi, Kenya  
Phone: +254-701-946557 / +254-734-500940 | E-mail: [admin@nta.or.ke](mailto:admin@nta.or.ke)

## TABLE OF CONTENTS

<b>DEFINITION OF TERMS SECTION</b>	<b>5</b>
<b>ACKNOWLEDGEMENTS SECTION</b>	<b>6</b>
<b>FOREWORD</b>	<b>7</b>
<b>1.0. INTRODUCTION AND RATIONALE</b>	<b>9</b>
Rationale and Mandate of the National Taxpayers Association (NTA)	9
Background and What Informed the Charter	10
Study Approach, Scope, and Metrics	11
<b>2.0. CORE TAXATION PRINCIPLES</b>	<b>12</b>
<b>3.0. YOUR RIGHTS (A MODEL OF COMPREHENSIVE TAXPAYER RIGHTS)</b>	<b>13</b>
<b>4.0. YOUR OBLIGATIONS (A MODEL OF TAXPAYER RESPONSIBILITIES)</b>	<b>15</b>
<b>5.0. UTILITY, ACCOUNTABILITY, AND INSTITUTIONAL ENDORSEMENTS</b>	<b>17</b>
5.1. A Tool for Enhanced Fiscal Justice and Voluntary Compliance	17
5.2. Service Standards and Mechanisms for Accountability	17
5.3. Publication Integrity Standard	17

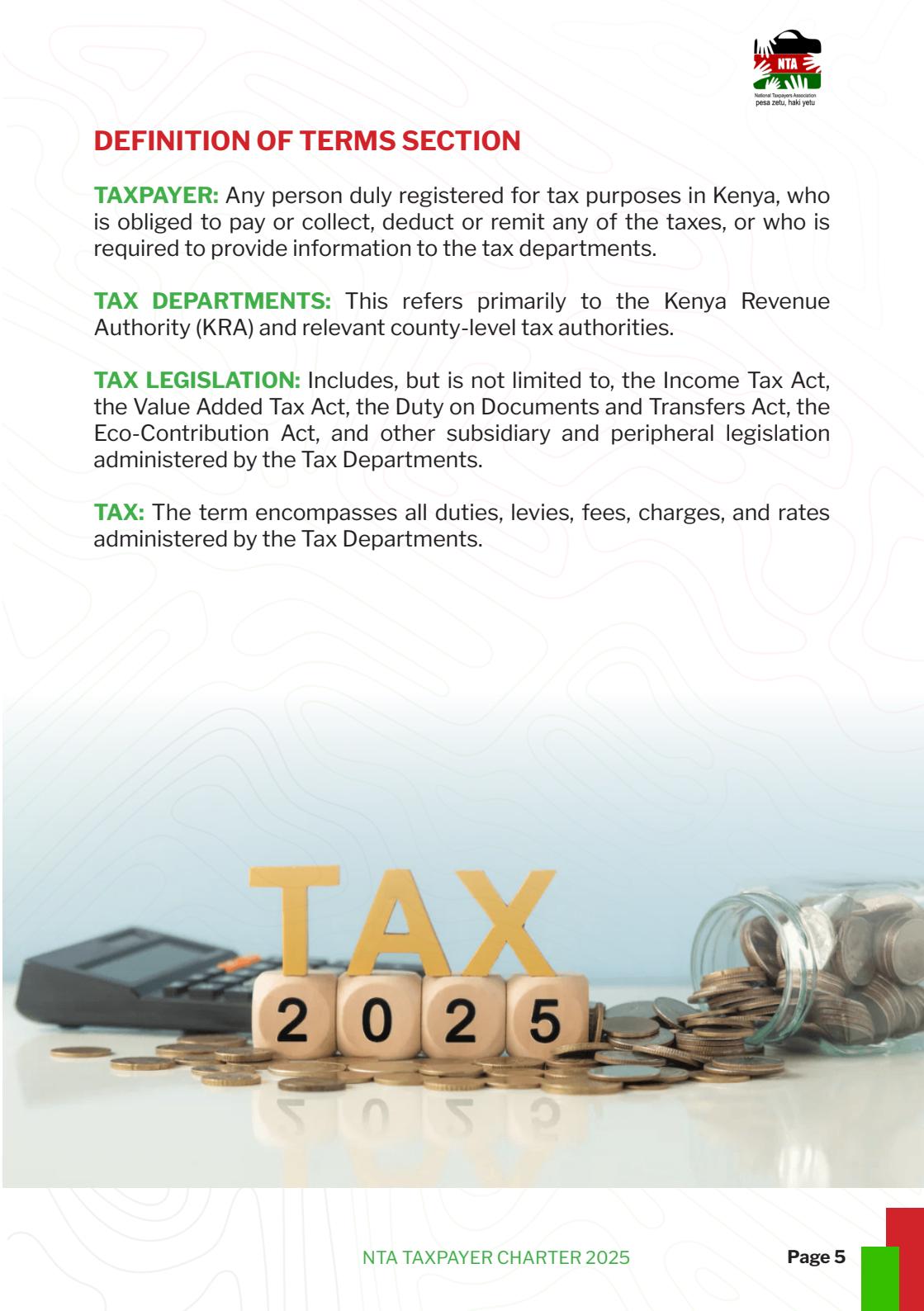
## DEFINITION OF TERMS SECTION

**TAXPAYER:** Any person duly registered for tax purposes in Kenya, who is obliged to pay or collect, deduct or remit any of the taxes, or who is required to provide information to the tax departments.

**TAX DEPARTMENTS:** This refers primarily to the Kenya Revenue Authority (KRA) and relevant county-level tax authorities.

**TAX LEGISLATION:** Includes, but is not limited to, the Income Tax Act, the Value Added Tax Act, the Duty on Documents and Transfers Act, the Eco-Contribution Act, and other subsidiary and peripheral legislation administered by the Tax Departments.

**TAX:** The term encompasses all duties, levies, fees, charges, and rates administered by the Tax Departments.



**TAX**  
2025

## ACKNOWLEDGEMENTS SECTION

The National Taxpayers Association expresses its profound gratitude to the core institutions and citizens who made the Charter possible within the Kenyan context. Specific acknowledgments include:

**THE NTA LEADERSHIP:** For providing the strategic vision and aligning this critical initiative with the organization's core mandate of promoting good governance and accountability in Kenya. The Charter originates from the NTA's mandate as an independent, non-profit organization focused on these goals.

**THE RESEARCH CONSULTANT:** For demonstrating expertise in fiscal policy, governance, and research. This team was responsible for developing, validating, and executing the nationwide taxpayer perception survey tools, gathering the citizen-centered evidence that forms the foundation of this entire document

**OXFAM IN KENYA:** Acknowledged for providing vital support. The Charter is noted as a key deliverable of the project on Domestic Resource Mobilization (DRM) and accountability, implemented with their support to amplify progressive DRM strategies. Oxfam in Kenya is also listed as a strategic partner and funder of the survey and Charter development.

**KENYAN CITIZENS:** Sincere thanks are given to the citizens who participated in the nationwide taxpayer perception survey by completing the full questionnaire. Their participation ensures that the Charter is citizen-centered, reflecting their candid perceptions of fairness, transparency, accessibility, and trust in revenue institutions across Kenya.

**KENYA REVENUE AUTHORITY:** Recognized for the necessary collaboration as KRA remains a key institutional stakeholder in revenue collection and accountability within the country. The NTA anticipates that this Charter will enhance mutual trust and voluntary compliance, complementing existing efforts to promote efficient tax administration.

## FOREWORD

The National Taxpayers Association was established with a singular vision: to foster a taxpayer-responsive government delivering quality services to all. This Model Taxpayer Charter represents a critical milestone in realizing that vision, moving beyond abstract ideals to establishing a clear, accountable framework for fiscal justice in Kenya.

The core provisions here are informed by comprehensive, citizen-centered evidence gathered through a nationwide taxpayer perception survey. This data confirms that key governance deficits specifically the widespread transparency failure where roughly 68% view government spending as **“Not Transparent”** or **“Completely Not Transparent”** act as a direct driver of non-compliance.

Our primary objective, and the overriding purpose of this Charter, is to codify the duties of the tax administration concerning the rights of taxpayers, while simultaneously clarifying the obligations of citizens to the State, thereby fostering a genuine relationship of mutual trust, respect and responsibility. Furthermore, this document mandates addressing the pervasive perception of inequity, where 64% of citizens believe that wealthy individuals and large companies do not pay their fair share of taxes.

The Board of the National Taxpayers Association wholeheartedly endorses this Charter as a valid and homogeneous starting point for advocacy and systemic reform. We are confident that its active use will lead to measurable steps toward a tax system that is truly equitable, accountable, and transparent.



*Mr Peter Barasa Kukobea.*

NTA Board Chairman

The establishment of a well-functioning and efficient tax system is recognized as a fundamental cornerstone of any modern nation's economic engine. It is the essential means through which governments mobilize Domestic Resource Mobilization (DRM) to fund services, drive economic stability, and reduce dependence on debt.

This Model Taxpayer Charter is the National Taxpayers Association's direct response to the current structural challenges, developed as a key deliverable under our project supported by Oxfam in Kenya. It is not a mere statement of principles; it is an instrument for strengthening the social contract, advancing fiscal justice, and fostering citizen-led voluntary compliance.

The Charter is informed by the comprehensive evidence generated from a nationwide taxpayer perception survey. This ensures that the document is citizen-centered and responsive to the needs of diverse segments of the Kenyan population.

The overriding purpose of this Charter is to establish a foundation of mutual trust, respect, and responsibility between taxpayers and the State. It seeks to codify the duties of the tax administration concerning the rights of taxpayers, while simultaneously clarifying the obligations of citizens to the State. By achieving this necessary balance, we aim to reduce compliance costs and increase the quality and efficacy of willing compliance.

I urge all accountability stakeholders including government bodies, the Kenya Revenue Authority (KRA), Civil Society Organizations, and, most importantly, the citizens to utilize this Charter. It is a valid and homogeneous starting point for tax justice advocacy and enhanced civic engagement. Through its active adoption, we can collectively work towards a tax system that is truly progressive, socially just, and accountable, securing the domestic resources Kenya needs for sustainable development.



Mr. Patrick Nyangweso

**Chief Executive Officer**

## 1.0. INTRODUCTION AND RATIONALE

This comprehensive Tax Charter is developed by the National Taxpayers Association (NTA), drawing upon the objectives and findings of a nationwide perception study and the existing operational standards of the Kenya Revenue Authority (KRA).

### Rationale and Mandate of the National Taxpayers Association (NTA)

The issuance of this Charter is rooted in the National Taxpayers Association's core mandate to promote good governance in Kenya. Since its establishment in 2006, NTA has focused on fostering good governance through citizen empowerment, capacity building, and advocacy for transparency and accountability.

#### NTA MISSION AND VISION

NTA's mission is to advocate for government accountability in service delivery and to influence policy through engagement, research, and dissemination of taxpayer-transforming information. Its vision is a taxpayer-responsive government delivering quality services to all.

#### STRATEGIC FOCUS

This Charter aligns directly with NTA's strategic thematic areas, particularly Tax Justice and Research, Advocacy, and Policy Influencing on fiscal justice and redistribution.

#### OVERRIDING PURPOSE

The overriding purpose of this Charter is to foster a relationship of mutual trust, respect, and responsibility between taxpayers and the State. By defining rights and obligations, the Charter seeks to reduce the costs of compliance, increase the quality and efficacy of willing compliance, and ensure that all taxpayers are treated equally and without bias or preference.

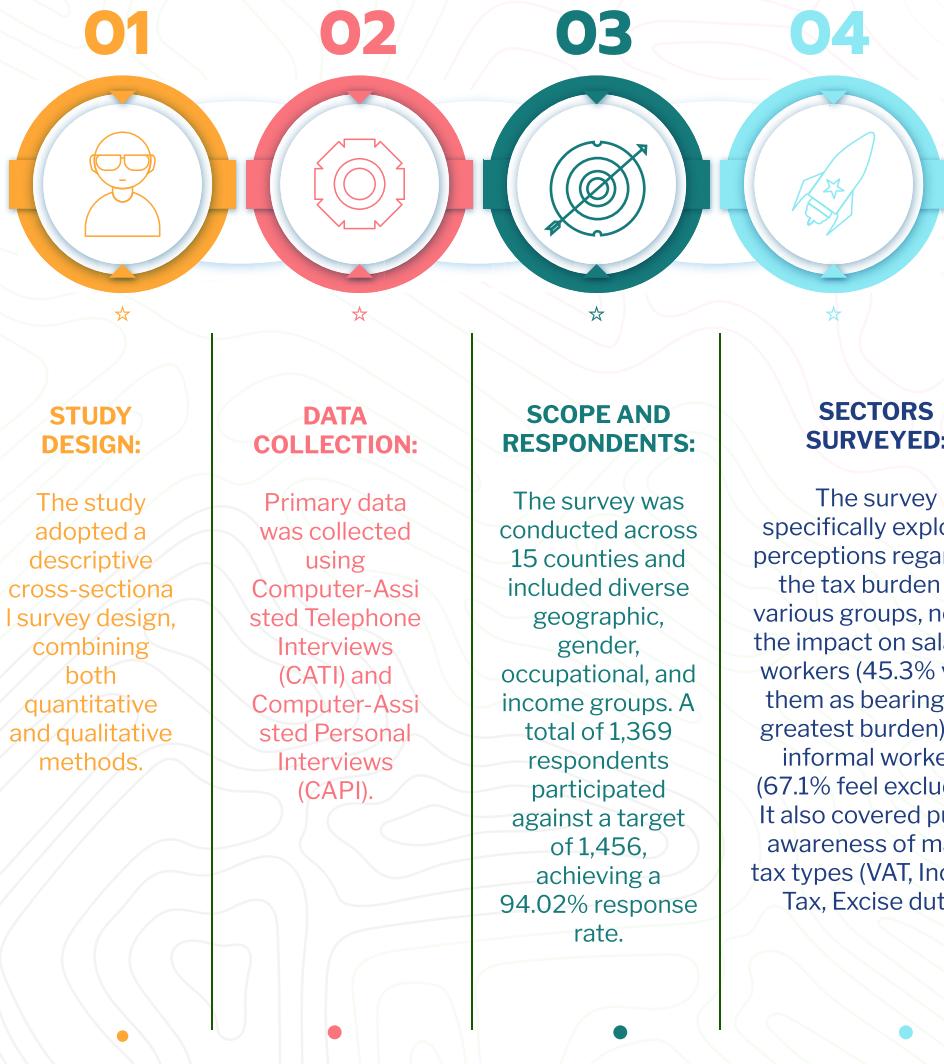
## Background and What Informed the Charter

The Charter was conceived in response to Kenya grappling with a challenging fiscal environment characterized by a growing debt burden, declining public trust in revenue institutions, and intense debate around tax fairness and equity. Domestic Resource Mobilization (DRM) is critical for financing development challenges and reducing debt dependence.

- **INFORMING PROJECT:** This Charter is a key output of the project titled “Amplifying Progressive Domestic Resource Mobilization and Accountability Stakeholders to Improve the Mount Governance in Kenya,” implemented with support from Oxfam in Kenya.
- **CORE GOAL:** The Charter’s primary goal is to promote citizen-led/voluntary tax compliance and strengthen the social contract regarding DRM and fiscal justice.
- **FOUNDATION IN EVIDENCE:** The document is fundamentally informed by the evidence generated through a nationwide taxpayer perception survey. Key findings confirmed that the crisis in revenue generation stems from structural issues and perceptions of unfairness and weak accountability:
  - ✓ **Conditional Compliance:** Compliance in Kenya is often conditional, as nearly half (48.6%) of respondents feel avoiding taxes is understandable when the government does not provide good services.
  - ✓ **Transparency Failure:** A widespread transparency failure exists, with about 68% viewing government spending (National and County) as “Not Transparent” or “Completely Not Transparent”. This is noted as a direct driver of non-compliance.
  - ✓ **Perceived Inequity:** The system is perceived as systematically unfair and regressive. 45.3% believe salaried workers bear the greatest burden, and 64% believe the wealthy do not pay their fair share.

## Study Approach, Scope, and Metrics

The Charter development was guided by a rigorous research process designed to capture citizen-centered evidence on fairness, transparency, and trust.



## 2.0. CORE TAXATION PRINCIPLES

The tax system, recognized as a vital cornerstone of the nation's economic engine, must adhere to universal principles to ensure public support and foster willing compliance.

PRINCIPLE	DEFINITION AND APPLICATION
<b>1. Equity and Fairness (Progressive Taxation)</b>	<p>The system must ensure vertical equity (greater ability to pay, pay proportionally more) and horizontal equity (persons in similar circumstances treated alike). This principle is crucial given the high perception that salaried workers bear the greatest tax burden and that the wealthy do not pay their fair share.</p>
<b>2. Transparency and Accountability (Representation)</b>	<p>Transparency regarding collection and expenditure is necessary to maintain the "social contract" between citizens and governments. The widespread transparency failure (68%) necessitates mandatory, documented feedback on consultation submissions.</p>
<b>3. Certainty and Clarity</b>	<p>Taxpayers have the right to reasonable certainty in their tax affairs, including clarity in the design and implementation of tax legislation. Clear laws minimize ambiguity and reduce compliance burdens.</p>
<b>4. Efficiency and Effectiveness (Revenue and DRM)</b>	<p>The system must efficiently mobilize domestic resources (DRM) and, conversely, demand minimizing the costs and efforts required for taxpayers to comply.</p>
<b>5. Integrity and Respect</b>	<p>All taxpayers must be treated with fairness, impartiality, courtesy, and respect by tax administration officials. Taxpayers are presumed honest unless evidence suggests otherwise.</p>

### 3.0. YOUR RIGHTS (A MODEL OF COMPREHENSIVE TAXPAYER RIGHTS)

As a taxpayer in Kenya, you have the right to:

- I. Right to Integrity and Equality (Enhanced Enforcement Focus):** You have the right to be treated with fairness, impartiality, courtesy, consideration, and respect in all dealings with tax officials. Tax laws must be applied consistently and equitably, ensuring that every person pays the right amount of tax, and without bias or preference. This right includes the commitment from the tax administration to intensify the fight against Illicit Financial Flows (IFFs) and robustly enforce Transfer Pricing regulations, actively countering the widespread 64% public perception of preferential treatment for wealthy individuals and large corporations.
- II. Right to Presumption of Honesty:** You are entitled to be treated as honest and tax compliant unless there is evidence to the contrary. The information you provide is presumed accurate, and any inquiry or review does not automatically imply dishonesty.
- III. Right to Certainty:** You have the right to reasonable certainty in your tax matters, including clarity in the design and implementation of tax legislation and clarity regarding limitation periods. The tax authority must strive to minimize the ambiguity of tax rules.
- IV. Right to Information and Appropriate Assistance (Clear Communication Mandate):** You have the right to receive complete, timely, and accurate information about your rights, obligations, and benefits under the various tax Acts. This information must be provided in clear and plain language. KRA is obligated to overhaul its communication strategy to simplify technical details, addressing the 42% of citizens who find tax information difficult to understand.
- V. Right to Efficiency and Minimization of Compliance Costs (Service Standards):** You have the right to minimize compliance costs and efforts required to meet your obligations. The KRA commits to respond to simple non-technical telephone queries within 20 seconds and emails within 24 hours (including a holding

response). This includes developing simplified procedures and tailored presumptive tax regimes to address the structural barrier of low or unstable income cited by 706 respondents in the informal sector.

**VI. Right to Representation:** You have the right to be advised and represented by an authorized/licensed agent or any person of your choice on taxation matters and dealings with the tax department.

**VII. Right to Privacy and Confidentiality:** You are assured that the personal and financial information provided to the KRA shall only be used for the purposes of carrying out lawful duties, and will be protected as stipulated by law (e.g., the Data Protection Act and secrecy provisions of Tax Legislation).

**VIII. Right to lawful Arrangement of Tax Affairs:** You have the right to arrange your tax affairs in a lawful manner that minimizes your tax liability. The system must clearly distinguish between lawful arrangements and unacceptable tax avoidance schemes or evasion.

**IX. Right to Appeal and Dispute Resolution:** When you disagree with a decision or assessment, you have the right to object or appeal. This includes the right to request a review, appeal to the Tax Appeal Tribunal, and subsequently to the High Court. You may also choose to use the Alternative Dispute Resolution (ADR) mechanism.

**X. Right to Accountability and Feedback on Fiscal Policy (Addressing Trust Deficit):** You have the right to demand mandatory, documented feedback on submissions made during public consultations, such as the Finance Bill consultation process. This addresses the failure noted in the survey where 43 respondents reported receiving no feedback. The administration must adhere to service standards for query resolution, including providing feedback on complex issues within 45 days. Furthermore, you have the right to complain about KRA service, behavior, and actions, with a procedure in place for redress, including escalation to the Office of the Ombudsman.

## 4.0. YOUR OBLIGATIONS (A MODEL OF TAXPAYER RESPONSIBILITIES)

As a taxpayer in Kenya, you have the responsibility to:

- I. Obligation to Be Truthful and Honest:** You are expected to be truthful, honest, and act within the law. You must give the tax department accurate and complete information as required, declare all assessable income, and claim only entitlements.
- II. Obligation to Comply with the Law and Register:** You must register for a tax PIN and with the respective tax departments as required by relevant legislation (e.g., TOT, VAT, PAYE, Excise, Digital Service Tax).
- III. Obligation to Maintain Proper Records:** You are required to prepare, keep, and retain proper, sufficient, and updated records and issue tax invoices/fiscal receipts as mandated by law for the required retention period.
- IV. Obligation to File Accurate Returns and Pay Taxes:** You must file proper and complete tax returns and documents in the required format and pay the full amount of taxes by the statutory due dates. Failure to ensure the accuracy of your returns/Customs entries may lead to penalties or prosecution in cases of gross negligence or fraud.
- V. Obligation to Cooperate:** You have an obligation to cooperate with KRA officials, accord them due respect and courtesy, and grant them freedom to carry out their lawful duties. Tax officers may end an interview or phone call if subjected to rude or abusive behavior.
- VI. Obligation to Inform of Changes in Circumstances:** You must notify the tax departments immediately of any changes in your personal and business circumstances that affect your tax liability or entitlements, such as tax residency, addresses, marital status, or changes in business activity.

**VII. Obligation to Disclose Relevant Information:** You are obliged to disclose and produce all relevant information, records, and documents required by KRA officials when carrying out their lawful duties.

**VIII. Obligation to Retain Responsibility for Advisors:** Even if represented by another person, you remain responsible for the accuracy of information provided and the timeliness of submissions.

**IX. Obligation to Pay Undisputed Amounts During Objection:** In case of an objection to an assessment, you are obliged to pay the undisputed amount, while the disputed amount should be covered by a cash deposit, bank guarantee, or a bond.

**X. Obligation to Know Responsibilities:** You are expected to be aware of your tax obligations and the consequences for non-compliance, including penalties, interest, and prosecution in serious cases. This commitment supports the need for citizens to comply willingly and deal honestly in their tax affairs.



## 5.0. UTILITY, ACCOUNTABILITY, AND INSTITUTIONAL ENDORSEMENTS

### 5.1. A Tool for Enhanced Fiscal Justice and Voluntary Compliance

This Charter is an output generated from the nationwide taxpayer perception survey, intended to promote citizen-led/voluntary tax compliance and strengthen the social contract on Domestic Resource Mobilization (DRM) and fiscal justice. Accountability Stakeholders (duty bearers, citizens, and CSOs) are expected to utilize this Taxpayer Charter to advocate for tax justice.

### 5.2. Service Standards and Mechanisms for Accountability

To address the crucial survey finding that transparency failure is a direct driver of non-compliance, this section institutionalizes mechanisms to ensure responsive service delivery:

- **Timeliness Commitment:** This Charter supports advocating for the rigorous application and monitoring of the KRA Citizens' Service Delivery Charter standards, such as responding to simple non-technical telephone queries within 20 seconds and emails within 24 hours (including a holding response).
- **Mandatory Feedback:** Where the survey revealed that weak feedback loops fuel dissent (43 respondents received no feedback on consultation submissions), NTA will advocate for KRA and legislative bodies to enforce mandatory, documented feedback for all public consultation submissions.

### 5.3. Publication Integrity Standard

This Charter is developed following the methodology of the Towards Greater Fairness in Taxation: A Model Taxpayer Charter, which derived its provisions from a survey of taxpayer rights and responsibilities in 41 countries worldwide.



## NOTES





National Taxpayers Association  
pesa zetu, haki yetu

**National Taxpayers Association**  
**14 Riverside Dr, Daphton Court, Hse No. A6**  
**P.O. Box 4037-00506 Nairobi, Kenya**  
**Phone: +254-701-946557 / +254-734-500940**  
**E-mail: admin@nta.or.ke**

