



NATIONAL TAXPAYERS' ASSOCIATION

MEMBERSHIP MODEL

A FRAMEWORK FOR FISCAL JUSTICE AND INSTITUTIONAL SUSTAINABILITY

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FOREWORD BY THE CHAIRMAN OF THE BOARD OF MANAGEMENT

The National Taxpayers Association was constituted with a vision to ensure a taxpayer-responsive government. In the period since our inception in 2006, the Board has admitted diverse partners, but we have recognized that to achieve long-term sustainability and enhanced coordination, a formal membership structure is required. Modelling this after global best practices, the Board approved the adoption of this Membership model to strengthen the NTA community and amplify our collective voice in the fiscal justice space. We hope this Model will foster a robust academic and professional community dedicated to innovation in public accountability.

PREFACE BY THE CHIEF EXECUTIVE OFFICER

Over nearly two decades, we have transitioned to becoming a leading voice in tax justice and service delivery. Today, NTA is increasingly sustained by its partners and, moving forward, its members. We expect this Membership Model to **advance our research and advocacy mandate**, attracting necessary infrastructure and program funding from foundations and development partners while ensuring that the "taxpayer family" remains at the center of national policy.

1.0 ABOUT THE MEMBERSHIP MODEL

It is widely acknowledged that positive change can be realized when organizations collaborate to influence and achieve common goals through enhanced coordination, collective thinking, and action in areas of mutual interest. This Model outlines the principles of membership for the National Taxpayers Association and provides guidelines for the relationship between the Association and its diverse members. It underscores the rationale for membership, the process involved, the concrete benefits members can expect, and the obligations expected of them to ensure fiscal justice and government accountability in Kenya.

2.0 BACKGROUND INFORMATION

The transition of the National Taxpayers Association into a membership-based organization is a strategic imperative designed to ensure long-term institutional resilience and amplify the collective voice of Kenyan taxpayers. Historically, NTA was established in 2006 as a response to deep-seated concerns regarding the mismanagement of public resources, with assessments at the time revealing estimated losses exceeding KSh 256 billion. While NTA has successfully evolved into a leading accountability institution with a presence in Nairobi and eight regional offices, the current governance and donor landscape necessitates a shift toward a more sustainable, self-driven model.

The justification for this model is rooted in several key pillars:

- **Institutional Sustainability:** By adopting the membership Model, NTA aims to move away from total grant dependency toward a predictable, subscription-based revenue stream that allows for greater operational flexibility.
- To transform individual taxpayer frustrations into an organized national movement that defends fiscal accountability and taxpayer rights. Through its membership model, NTA seeks to be Kenya's standard bearer for taxpayer advocacy, engaging institutions such as Parliament, the National Treasury, OAG, COB, KRA, EACC, PPRA, and the Office of the Ombudsman to strengthen transparency and fiscal discipline. At the county level, NTA will mobilize citizens to hold County Governments and Assemblies accountable for effective resource use, while pushing for policy reforms that ensure investments in health, education, and agriculture deliver real benefits to taxpayers.
- **Global Best Practices:** Joining NTA connects Kenyan taxpayers to the **World Taxpayers Associations (WTA)**, a global network of taxpayer protection groups from over 60 countries. This affiliation allows NTA to benchmark against international success stories in tax reform and economic freedom.
- **Outcome-Driven Programming:** The 2025–2030 Strategic Plan marks a transition from the "activity trap" toward high-impact, outcome-driven interventions. A formal membership allows for the monetization of expertise, providing members with personalized advisory support on public finance tracking and exclusive access to "Chambua" research product

3.0 ABOUT THE NATIONAL TAXPAYERS' ASSOCIATION

NTA is an independent, non-partisan organization that promotes good governance in Kenya through citizen empowerment, enhanced public service delivery, and partnership building. Established in 2006, NTA originated from the need for a citizen-driven accountability mechanism following assessments that exposed widespread waste and mismanagement of public resources. NTA has since evolved into a leading accountability institution with a presence in Nairobi and eight regional offices. **NTA is a member of the World Taxpayers Association**, a global network connecting taxpayer protection groups from over 60 countries to share best practices and spread economic freedom.

3.1 Vision

A taxpayer-responsive government delivering quality services to all

3.2 Mission

To advocate for government accountability and influence policy through engagement, partnerships, and research

3.3 Core Values

- **Integrity:** Maintaining transparency and ethical behavior in all fiscal monitoring.
- **Respect:** Valuing the contributions and rights of every taxpayer.
- **Inclusivity:** Ensuring women, youth, and PWDs are active in the budget-making process.
- **Passion:** A driven commitment to social and economic justice.
- **Innovation:** Utilizing pioneering social accountability tools like Citizen Report Cards (CRCs).

3.4 Strategic Objectives (2026–2030)

- a) **Building Citizen Demand & Strengthening Government Service Delivery:** NTA empowers citizens to actively demand accountability and improved services through the expansion of **Citizen Report Cards (CRCs)** to all 47 counties. We undertake evidence-based social audits on devolved funds in sectors like education, health, and water to ensure duty bearers are responsive to community needs.
- b) **Research, Advocacy, and Policy Influencing:** NTA generates and disseminates **evidence-based policy research** to inform national reforms. We execute advocacy campaigns on fiscal transparency and engage oversight institutions like Parliament and County Assemblies to ensure that data-driven evidence shapes public policy.
- c) **Tax Justice:** We advocate for fair, transparent, and equitable fiscal systems. NTA conducts research on fair taxation and revenue utilization while educating the public on their tax rights and obligations.
- d) **Institutional Strengthening:** NTA focuses on building a high-performing, credible, and sustainable organization. This involves **our accounting and reporting systems**, improving performance management, and strengthening the capacity of the Board and regional offices to enhance program impact.
- e) **Climate Change Initiatives:** We integrate climate accountability into fiscal monitoring to ensure that climate-responsive public spending is transparent. NTA promotes **green governance** and environmental stewardship by tracking climate finance utilization at the county level.
- f) **Economic Empowerment:** NTA builds the capacity of community structures in local revenue generation and budget tracking. We monitor economic stimulus and social protection programs to ensure that vulnerable groups benefit from **inclusive economic reforms** and increased local resource mobilization.
- g) **Youth and Women Skilling:** We advocate for inclusive skilling and mentorship programs, focusing on technical and digital skills to increase employability. NTA integrates

accountability education into these initiatives to foster a culture of civic participation among youth and women.

- h) **Health Financing:** NTA tracks budgets and expenditures to analyse health service delivery. We monitor county health budgets and **Universal Health Coverage (UHC)** reforms, advocating for equitable resource allocation and transparent healthcare financing.

4.0 NTA'S STRATEGIC DIRECTION

NTA is committed to consolidating its position as a "standard bearer" for taxpayer rights. Our strategic direction focuses on **galvanizing "organized noise"** by building a robust movement of citizens and organizations. We aim to move beyond the "activity trap" toward high-impact, outcome-driven interventions that deliver measurable national impact in transparency and service delivery. This includes expanding our national presence through regional economic blocks and intensifying engagement with oversight bodies in Kenya.

5.0 MEMBERSHIP IN NTA

5.1 Membership Profile

By joining the National Taxpayers Association, organizations and individuals become integral parts of a premier community of development practitioners, fiscal advocates, and private sector leaders dedicated to sharing transformative ideas and high-impact opportunities. Members are recognized as active global citizens and "Standard Bearers" for taxpayer rights, working for social, economic, and fiscal justice within the complex governance landscape of Kenya and the broader international arena.

As a member of the World Taxpayers Association (WTA), NTA provides its members with a direct link to a global network of taxpayer protection groups in over 60 countries, facilitating the exchange of best practices to spread economic freedom and limited, accountable government. Membership entitles you to:

- **Actionable Intelligence:** Priority access to "Chambua" reports and specialized research on emerging fiscal issues, such as Illicit Financial Flows (IFFs) and trade misinvoicing.
- **Governance Excellence:** Access to NTA's internal organizational policies (HR, Procurement, and Finance manuals) to serve as benchmarks for good practice.
- **Professional Development:** Exclusive invitations to high-level governance symposiums and the NTA-EATGN Knowledge Sharing Conference, which examines national tax policies against regional frameworks like the EAC Tax Harmonization Framework.

5.2 What We Do for Our Members

NTA operates as a multi-sectoral platform that transforms individual taxpayer concerns into "organized noise" that duty bearers cannot ignore. Our service portfolio is structured to build awareness, connections, capacity, and momentum for our members:

5.2.1 Building Awareness (Voice Pillar)

- **Amplified Advocacy:** We use our national visibility and media partnerships to amplify member voices, influencing key decision-makers at the National Treasury, Parliament, and the Office of the Auditor General.
- **Innovative Storytelling:** Members can leverage NTA's digital platforms, social media robustness, and documentary production capacity to publicize their projects and convey messages of change.
- **Contribution and subscription to the official newsletter,** which focuses on current tax justice trends and highlights member success stories.

5.2.2 Building Connections (Network Pillar)

- **Strategic Linkages:** We facilitate direct networking with government oversight bodies and community-based social innovators.
- **Multi-Stakeholder Dialogues:** Members participate in exclusive multisectoral meetings to dissect taxation and financing reforms in the country
- **National Resource Centre:** Full access to NTA's physical and digital data repositories on tax justice and governance research.

5.2.3 Building Capacity (Skill Pillar)

- **Technical Advisory:** Provision of personalized advisory support on social audit methodologies, enabling members to effectively monitor for example NG-CDF and county expenditures in different sectors
- **Fiscal Literacy Coaching:** Priority enrolment in training for the Citizen Report Card (CRC) tools, empowering citizens and CSOs to conduct evidence-based social audits in different sectors
- **Professional Training:** Specialized coaching in public engagement and policy development to navigate Kenya's evolving governance reforms.

5.2.4 Building Momentum (Influence Pillar)

- **Policy Pilots:** Members participate in testing operational solutions that inform and improve national policy implementation.

5.2.5 Fiscal Justice & Accountability:

- "Organized Noise" Representation: Members join a collective, united voice to engage the National Treasury and Parliament on the Finance Bill and other fiscal concerns.
- Seat at the Table: NTA facilitates member representation in high-level forums, including the County Budget and Economic Forums (CBEFs) and Revenue Generation Taskforces.
- Scorecards for Accountability: Use of NTA Score Cards to hold local and national leaders accountable for the utilization of devolved funds in their wards/constituencies/counties

5.2.6 Economic Empowerment and Livelihoods Benefits

- Inclusive Entrepreneurship Support: Community and individual members gain access to entrepreneurship hubs providing financial literacy training and business development services.
- Social Protection Monitoring: NTA monitors economic stimulus and social protection programs to ensure vulnerable groups receive their rightful benefits from inclusive economic reforms.
- Market Linkages: Assistance for MSMEs and group enterprises (youth/women) to access value chains and incubation hubs.

5.2.7 Climate & Environment:

- Climate Finance Tracking: Members receive training and tools to integrate climate accountability into fiscal monitoring, ensuring transparent utilization of climate adaptation funds at the county and national level.
- Green Governance Advocacy: Participation in the development of policy briefs on climate justice and engagement with county governments on integrating climate action into local budgets.

5.2.8 Specialized Citizen and Community Services:

- Citizen Clinics: Localized "Accountability Clinics" where taxpayers can receive advice on tax rights, obligations, and how to file reports on service delivery failures.
- Annual NTA Conference: Exclusive access to the premier annual conference on Taxation, Health Financing, and Governance, featuring global experts from the WTA and regional partners.
- Whistleblower Solidarity: NTA mobilizes its national network to stand in solidarity with members who may be threatened during their legitimate advocacy and pro-democracy work.

5.2.9 Brand & Visibility:

- "Accountability Brand" Association: Members leverage the NTA logo and track record—recognized by donors and the public since 2006—to bolster their own social legitimacy.
- The Wall of Members: Prominent recognition on NTA's digital portals and websites, showcasing your commitment to a transparent Kenya.

6.0 BEING A MEMBER: CATEGORIES, ELIGIBILITY AND BENEFITS

6.1 Membership Categories

- **Ordinary Members (Individual Citizens)**
- **Corporate Members (Institutions/Businesses)**
- **Associate Members**
- **Honorary Members**
- **Affiliate Members (Organizations/CSOs)**

6.2 Thematic Membership Sectors

NTA targets organizations across diverse sectors to build a comprehensive advocacy force:

- **Banking & Private Sector:** Focusing on fair taxation, revenue utilization, and curbing trade misinvoicing.
- **Manufacturers & Exporters (e.g., Tea Associations):** Monitoring taxing rights, Domestic Resource Mobilization (DRM), and the impact of Illicit Financial Flows (IFFs).
- **Independent Government Agencies:** Partnering with KRA, the National Treasury, and the Office of the Auditor General for enhanced oversight.
- **Health & Education:** Monitoring sector-specific service delivery and health financing reform.
- **Climate & Environment:** Integrating climate accountability into fiscal monitoring and green governance.
- **Tax compliant**

6.5 Eligibility Requirements

Membership is open to organizations that:

- Acknowledge and support NTA's Mission, Vision, and Values.
- Are registered with relevant authorities (e.g., Registrar of Companies).

- Maintain a **visible physical address** and an approved constitution or articles of association.
- Agree to abide by this Model and the NTA Code of Conduct

6.6 Membership Obligations, Roles and Responsibilities

Members are expected to:

- Participate in NTA activities and monitor the success of advocacy programs.
- Proactively alert the Association to emerging fiscal issues in their sectors.
- Sign the Commitment and adhere to the NTA Code of Conduct.
- Ensure they are up to date with their membership requirements – no fee arrears

6.7 Code of Conduct

NTA is committed to a space that is respectful, ethical, and safe. Members must maintain high ethical standards. The Association reserves the right to refuse renewal to any entity that engages in harmful behaviour contrary to NTA's mission and values.

6.8 Membership Involvement

Members can participate through:

- **Sectoral Taskforces:** Driving specialized research in banking, agriculture, or manufacturing.
- **Advocacy Force:** Joining a movement of robust online volunteers to bolster national campaigns.
- **Policy Pilots:** Testing operational solutions to inform better policy implementation.
- **Thematic Working Groups:** Sharing lessons e.g on health, climate, and tax justice.

6.9 Membership Terms and Conditions

Membership is renewable annually. To remain in good standing, members must stay current with their subscriptions and adhere to the Association's strategic goals. Failure to pay subscription fees for **two consecutive years** may result in suspension from services and benefits.

7.0 MEMBERSHIP FEES

A **one-time, non-refundable application fee of KES 10,000** is payable upon submission of the membership application. This applies to all membership categories.

7.1 PLATINUM (PATRON MEMBER)

Membership Fee: **KES 500,000 per annum**

The benefits include:

Strategic Policy Influence & Advocacy

- Direct engagement with policymakers on tax and fiscal policy reforms
- NTA acts as a link with the **Kenya Revenue Authority (KRA)** to address tax-related concerns for your business or organization
- Priority participation in high-level policy dialogues and roundtables
- Tailored advocacy support on sector-specific tax and regulatory issues
- Opportunity to contribute to national policy submissions and position papers

Thought Leadership & Visibility

- Prominent feature in NTA Annual Magazine (full-page profile)
- Featured positioning on NTA website and digital platforms
- Speaking opportunities in high-level forums, conferences, and stakeholder engagements
- Brand recognition across NTA events and publications

Research & Intelligence Access

- Exclusive access to in-depth research reports, policy briefs, and analysis
- Early access to budget analysis, tax policy reviews, and governance reports
- Sector-specific insights to support strategic decision-making

Networking & Partnerships

- Access to high-level multi-stakeholder forums (government, private sector, civil society)
- Strategic introductions and partnerships within NTA networks
- Participation in exclusive member-only engagements

Publications & Communication

- Access to **bi-annual newsletters** with policy updates and opportunities
- Priority coverage in NTA communication channels

Capacity Building & Advisory

- Complimentary or priority access to trainings, workshops, and capacity-building programs
- Advisory support on fiscal governance, compliance, and public finance issues

7.2 Gold Membership

The Membership fee is **Ksh.300, 000 per annum**

The benefits include

- Participation in policy dialogues and stakeholder forums
- Linkage with KRA for tax support and guidance
- Contribution to advocacy initiatives and policy submissions
- Feature in NTA Annual Magazine (half-page profile)
- Branding on NTA website and selected communication platforms
- Access to research reports, policy briefs, and budget analyses
- Invitations to key NTA events and engagements
- Access to **bi-annual newsletters**
- Networking opportunities with policymakers and private sector leaders
- Access to training and capacity-building programs at subsidized rate

7.3 Silver/Corporate Membership

The membership fee is **Ksh.100, 000 per annum**

The benefits include:

- Participation in selected policy forums and engagements
- Linkage with KRA for advice and support
- Access to NTA research publications and policy briefs
- Listing in NTA Annual Magazine
- Visibility on NTA digital platforms
- Invitations to networking events and stakeholder engagements
- Access to **bi-annual newsletters**
- Participation in training programs at discounted rates

7.4 Friends/Trustees Membership

The membership fee is **Ksh.50, 000 per annum**

The benefits include:

- Recognition as a supporter of fiscal governance and accountability initiatives
- Linkage with KRA where relevant for advocacy support
- Invitations to select NTA events and forums

- Access to **bi-annual newsletters**
- Listing in NTA Annual Magazine
- Opportunities to engage in thought leadership and advocacy conversations

7.5 SMEs Membership

The membership fee is **Ksh.30, 000 per annum**

The benefits include:

- Access to simplified tax and policy information
- Linkage with KRA for guidance and support
- Invitations to SME-focused forums and engagements
- Listing in NTA Annual Magazine
- Access to **bi-annual newsletters**
- Networking opportunities with other SMEs and stakeholders
- Capacity-building sessions on taxation, compliance, and business growth

8.0 GOVERNANCE & PARTICIPATION MODEL

A. Grassroots Level

- Ward/Sub-county structures
- Mobilization and civic education

B. County Level

- Coordination and advocacy

C. National Level

- AGM (supreme body)
- NEC (oversight)
- Secretariat (implementation)

Voting System

- Grassroots voting
- Delegate representation
- Corporate voting via representatives
- Secret ballot

9.0 MEMBERSHIP ADMINISTRATION

9.1 Requirements and Application Process for Membership

The joining process is structured and professional:

- **Application:** Submit a duly filled form and a statement of interest.
- **Documentation:** Provide registration certificates, board list, and the most recent Annual Report or Strategic Plan and s tax compliant certificate
- **Verification:** An NTA representative will conduct a **physical site visit** to the applicant's office.
- Approval by a membership vetting committee who reports directly to the board

Board Approval: Final acceptance is granted by the NTA Board, followed by the issuance

9.2 Membership Exit Procedures

A. Voluntary Exit

Written notice (e.g., 30 days)

Clearance of dues

B. Automatic Exit

Non-payment of fees after defined period

Loss of eligibility (e.g., dissolution of corporate member)

C. Disciplinary Removal

Grounds:

Misconduct

Bringing association into disrepute

Must follow:

Due process

Right to be heard (fair administrative action under Constitution of Kenya 2010)

9.3 Liability of Members for dissolution

Under the Societies Act (Kenya):

- Members are **generally not personally liable** for debts of the association
- Liability is limited to:
 - ✓ Any **unpaid membership fees**
 - ✓ Any **guarantees explicitly agreed to**

Upon Dissolution:

- Assets are:
 - ✓ Settled against liabilities
 - ✓ Remaining funds transferred as per constitution (often to a similar organization or public interest cause)

NOTE: *Members shall have no personal liability beyond subscription fees.*

10.0 ACCOUNTABILITY AND ACCESS TO INFORMATION

Each member has the right to access current versions of key documents on formal request, including the **Strategic Plan, and Audited Financial Statements**. The association shall convene an annual community forum to update members on governance, network coverage, and financials.

11.0 CONFIDENTIAL INFORMATION

NTA and its members will treat **Confidential Information** as secret and proprietary solely to the providing party. No party has a license to use this information for purposes other than the performance of their obligations under this membership Model. Information includes trade secrets, financial data, and commercially valuable research

12.0 SETTLEMENT OF DISPUTES

NTA and its members must use their best efforts to resolve disputes promptly and in good faith. Failing resolution, disputes must be submitted to the Chairperson, then the Board. If unresolved within 14 days, parties shall refer the dispute to a court of law in accordance to the laws of Kenya

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ANNEX 1: ACCEPTANCE DOCUMENT

ANNEX 2: THE SERVICES (DETAILED MEMBER PORTFOLIO)

ANNEX 3: NTA TAXPAYERS MODEL

ANNEX 4: NTA TAX MONITORING FRAMEWORK