



THE REPUBLIC OF KENYA

LAWS OF KENYA

THE KENYA REVENUE AUTHORITY ACT

NO. 2 OF 1995

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NO. 2 OF 1995

KENYA REVENUE AUTHORITY ACT

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NO. 2 OF 1995

KENYA REVENUE AUTHORITY ACT

[Date of assent: 31st May, 1995.]

[Date of commencement: 1st July, 1995.]

An Act of Parliament to establish the Kenya Revenue Authority as a central body for the assessment and collection of revenue, for the administration and enforcement of the laws relating to revenue and to provide for connected purposes

[Act No. 2 of 1995, Legal Notice 220 of 1995, Legal Notice 119 of 1996, Act No. 8 of 1996, Act No. 8 of 1997, Legal Notice 143 of 1997, Legal Notice 56 of 1998, Act No. 5 of 1998, Act No. 4 of 1999, Act No. 9 of 2000, Act No. 6 of 2001, Act No. 15 of 2003, Legal Notice 56 of 2004, Act No. 4 of 2004, Act No. 10 of 2006, Act No. 9 of 2007, Act No. 8 of 2008, Act No. 57 of 2012, Act No. 16 of 2014, Act No. 14 of 2015, Act No. 29 of 2015, Legal Notice 12 of 2016, Act No. 38 of 2016, Act No. 15 of 2017, Act No. 10 of 2018, Act No. 2 of 2020, Act No. 8 of 2020, Act No. 8 of 2021, Act No. 13 of 2022.]

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Kenya Revenue Authority Act, 1995.

2. Interpretation

In this Act, unless the context otherwise requires—

“**Authority**” means the Kenya Revenue Authority established by section 3;

“**Board**” means the Board of Directors established by section 6;

“**Chairman**” means the Chairman of the Board;

“**Commissioner**” means a Commissioner appointed under section 13(1);

“**financial year**” means the period from 1st July of any year to 30th June of the following year;

“**functional head**” *deleted by Act No. 4 of 2004, s. 65 (b)*;

“**member**” means a member of the Board of Directors and includes the Chairman;

“**Minister**” means the Minister for the time being responsible for finance;

“**revenue**” means taxes, duties, fees, levies, charges, penalties, fines or other monies collected or imposed under the written laws set out in the First Schedule.

[Act No. 5 of 1998, s. 67, Act No. 4 of 2004, s. 65.]

**PART II – ESTABLISHMENT, POWERS
AND FUNCTIONS OF THE AUTHORITY**

3. Establishment of Authority

(1) There is established an Authority to be known as the Kenya Revenue Authority.

(2) The Authority shall be a body corporate with perpetual succession and a common seal and shall, subject to this Act, be capable in its corporate name of—