



KRA/TDR/ADR/001A

**APPLICATION FOR ALTERNATIVE DISPUTE RESOLUTION**

**Purpose:**

To apply for Alternative Dispute Resolution proceedings in accordance with the procedures contemplated in the;

1. Constitution of Kenya, 2010; Article 159 (2) (c).
2. Tax Appeals Tribunal Act, 2013 (Section 28).
3. Tax Procedures Act, 2015 (Section 55).
4. Tax Procedures (Settlement of Tax Disputes out of Court or Tribunal) Regulations, 2020.
5. Kenya Revenue Authority ADR Framework, 2018.

**Notes:**

1. Where the application is made by a Tax Representative, attach a letter of authority from the Taxpayer giving consent to be represented for purposes of ADR deliberations.
2. Where the space provided is insufficient, please make use of an extension page and attach it to this application form.
3. Pages attached are to be sequentially numbered and the total number thereof stated in the field provided.
4. Please note that you may select more than one box.
5. The completed form and attachments are to be delivered to the Tax Dispute Resolution office at **Ushuru Pension Towers**, Block B, 7<sup>th</sup> Floor, Elgon Road – Upper Hill, P.O. Box 48240 - 00100 Nairobi **or** scanned and e-mailed to [ADR@KRA.GO.KE](mailto:ADR@KRA.GO.KE)

**A: Details of Applicant (For purposes of further correspondence)**

Name of the Taxpayer	PIN:	E-mail address	Telephone No.
Name of Tax Representative (if applicant)	PIN:	E-mail address	Telephone No.

**B: Address for delivery of documents**

Registered business name or name of applicant/Tax representative			
Postal address		Code	
Physical address			
E-mail address			
Business Telephone Number			

**C: Status of dispute: (Indicate with an 'X' in the applicable block(s) )**

Is the dispute before;	i. Tax Appeals Tribunal (TAT)		Appeal number	
------------------------	-------------------------------	--	---------------	--



	ii. Court (High Court or Court of Appeal)		Court Reference number							
If 'Other' please specify										
<b>D: Name of Department/Region/Tax Service Office (TSO) originating the tax dispute</b>										
Department		Region		Tax Services Office						
<b>E: Nature of dispute:</b> (Indicate with an 'X' in the applicable block(s))										
Customs Duty		Income Tax		Excise Duty		VAT		Penalty		Refunds
If 'Other' please specify										
Period of Assessment(s)		Date of Assessment(s)		Date of Objection(s)						
Amount of tax in dispute				Date of objection decision(s)						
<b>F: Grounds for ADR application:</b>										
1.										
2.										
3.										
4.										
5.										
6.										
<b>G: Please attach appeal documents</b> (Memorandum of Appeal, <i>Statement of Facts</i> , <i>Commissioner's decision appealed against</i> and any other relevant documentation)										
<b>H: Please attach a settlement proposal</b> (if any)										
<b>I: No. of pages attached to this form</b> (if any)										

**J: Declaration:**

I hereby apply that the above matter be admitted for resolution through the Alternative Dispute Resolution process and declare that;

- 1) I have fully stated the grounds upon which ADR is being applied for; and
- 2) I have provided/attached relevant documentation in support of my application.

**K: Completed by:**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Full Name (s)	Signature	Title	Date