

CITIZENS' SERVICE DELIVERY CHARTER

Our promise to you:

Our promise is to make tax compliance a delightful and convenient experience to our customers.

We commit to develop a professional team, embracing modern processes and technologies and delivering customer focused services that enhance compliance and revenue collection.

Our Service Goals:

- To respond to you quickly, efficiently and professionally.
- To treat you with courtesy and respect.
- Provide clear and concise information about our products and services.
- To have a staff that's professional, friendly, courteous, accessible and pro-active in responding to customer problems.
- To treat all your personal information as private and confidential.
- Be available to assist you, Monday to Friday from 8am to 5pm at all Regional Offices, Tax Service Offices and Huduma Centres.
- Provide you with complete, timely and accurate information on your rights and obligations under the various Acts.
- Endeavour to provide you with assistance and services if you're unable to speak English.

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DOMESTIC TAXES

TAXPAYER REGISTRATION	PARTICULARS AND REQUIREMENTS	COST	TIMELINE
PIN Registration i. Individual PIN a) Individual Resident b) Individual Non-Kenyan Residents c) Individual Non-Kenyan Non-Resident	Individual PIN Registration that does not require approval(s)	Free	<i>Individual Resident:</i> Within the same day.
	Individual PIN Registration that requires approval of obligations e.g. TOT, VAT, PAYE, Excise & Digital Service Tax	Free	<i>Individual Resident with obligations that approval:</i> Within five (5) days.
	Individual Non-Kenyan resident & Individual Non-Kenyan Non-Resident PIN Registration *See Annex for PIN registration requirements for Non-Residents	Free	<i>Individual Non-Kenyan resident & Individual Non-Kenyan Non-Resident:</i> Within five (5) days on presentation of required documents at Times Tower.
PIN Registration ii. Non-Individual PIN Registration	Non-Individual PIN Registration <ul style="list-style-type: none"> • Certificate of Incorporation • Directors' / Partners / Trustees PINs • Partnership / Trust deed (where applicable) 	Free	Within five (5) working days on presentation of required documents.
Amendment of Individuals Registration Details	Amendments that do not require approval(s)	Free	Within one (1) day.
	Amendments that require approvals <ul style="list-style-type: none"> • National ID (in case of change of name) 	Free	Within five (5) days on presentation of required valid documents.

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Amendment of Non - Individuals Registration Details	Amendments that do not require approval(s) - this applies to change of basic company information	Free	Within one (1) day.
	Amendments that require approvals <ul style="list-style-type: none"> • Certificate of Incorporation • Directors'/ Partners/ Trustees PINs • Partnership/ Trust deed (where applicable) 	Free	Within five (5) days on presentation of required valid documents.
	Amendments of accounting periods	Free	Within six (6) months from the date of receipt of the application.
Adding of an obligation	Adding of Tax Obligation(s) to an already registered KRA PIN, upon request by Taxpayer.	Free	Within five (5) days upon application.
	Adding of Excise Tax Obligation(s) to an already registered KRA PIN, upon request by the Taxpayer.	Free	Within five (5) days upon receipt of the application (after licensing of the taxpayer).
Removal of an obligation	Cancellation (deregistration/removal) of Tax obligation.	Free	Within 60 days upon clearing of all tax liability.
Registration of Pensions	Application with KRA for Income Tax Exemption of a tax relief scheme e.g. retirement benefit schemes.	Free	Within 60 days upon receipt of the application.
PIN Stoppage	Arises due to the death of an individual, Double registration, and or Winding up of a company.	Free	Within 60 days upon clearing of all tax liability.
PIN Re-activation	Reactivation of a PIN that was previously deactivated/ stopped.	Free	Within 60 days upon receipt of the application.

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PIN Dormancy	Arises due to the exemption of a Taxpayer from return filing due to acceptable reasons.	Free	Within six (6) months.
ACCOUNT MANAGEMENT	PARTICULARS AND REQUIREMENTS	COST	TIMELINE
Domestic Excise Refunds	Payments of rebates on Excise duty on cigarettes and spirits. <ul style="list-style-type: none"> • Application letter • KRA audit report 	Free	Within 90 days upon submission of required documents.
VAT Refund Claims	VAT Refund Claims that do not require an Audit <ul style="list-style-type: none"> • Supporting valid documents for the refund claim. • Tax return. 	Free	Within 90 days upon submission of required documents.
	VAT Refund Claims requiring Audit <ul style="list-style-type: none"> • Supporting valid documents for the refund claim. • Tax return. 	Free	Within 90 days upon submission of required documents.
VAT claims based on exports	Arise from goods and services that are exported. <ul style="list-style-type: none"> • Export confirmation depending on the goods. • Valid Export documents. 	Free	Within 90 days upon submission of required documents.
Individual Income Tax Refunds	Arise in cases where a person overpays tax. <ul style="list-style-type: none"> • Supporting valid documents for the refund claim. • Tax return. 	Free	Within 90 days upon submission of required documents.
Payment claims	Disbursing of Tax Refund claims to particular Taxpayers whose refund applications have been approved.	Free	Within one (1) month upon receipt of the refund's approval and subject to the availability of funds.

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Non-individual Income Tax Refunds	<p>Arise in cases where a Company or Society overpays tax.</p> <ul style="list-style-type: none"> • Tax Return. • Audit Report. 	Free	Within 90 days upon submission of required documents.
Claim Set-Off	<p>Utilisation of a refund for the payment of any tax liability.</p> <ul style="list-style-type: none"> • Approved claim. • Proof of existence of tax owing on other tax heads. 	Free	Within one (1) month after the refund's approval.
Waiver of interest/penalty	<p>Applications of waiver of penalties and interest arising from late filing/ payment.</p> <ul style="list-style-type: none"> • Waiver Application • Supporting documentation. 	Free	Within six (6) months subject to the submission of all requisite supporting documents.
POLICY	PARTICULARS AND REQUIREMENTS		TIMELINES
Exemption Certificate for Persons Living With Disabilities (PLWDs)	<p>Issuance of exemption certificates to Persons Living With Disabilities (PLWDs)</p> <ul style="list-style-type: none"> • Duly filled Income Tax Exemption form1 & 2. • Copy of Disability Assessment Report from a government gazetted hospital. • PIN Certificate. • National ID. • National Council for Persons with Disabilities (NCPWD) disability card. • Tax Compliance Certificate • Copy of expired certificate (if it is a renewal) 	Free	30 days after submission of application on iTAX by NCPWD.

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Income Tax Exemption Certificates – Non individuals	<p>Approval of exemption certificates for non-individuals who qualify for Income Tax Exemption.</p> <ul style="list-style-type: none"> • Application letter • Constitution/ trust deed of the company • Letter from the National or County Governments confirming existence of the organization • Interdependency information from the NGO board • Certificate of Registration • Tax Compliance Certificate • Bank Statements 	Free	Within two (2) months upon submission of required documents.
VAT remissions	<p>Waiver of VAT in respect of any taxable supplies approved by the Commissioner.</p> <ul style="list-style-type: none"> • Application to the National Treasury. • Suppliers invoices 	Free	Within six (6) months upon receipt of the application
Exemption of Capital Gains Tax (CGT)	Where a taxpayer is seeking for CGT exemption	Free	Within 15 days upon submission of required documents.
COMPLIANCE	PARTICULARS AND REQUIREMENTS	COST	TIMELINE
Processing of Tax Compliance	Compliant taxpayers (Individuals and Non-Individuals)	Free	Within one (1) day.

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Certificates	For non-compliant taxpayers (Individuals and Non-Individuals)	Free	Within one (1) day after settling the compliance concerns.
Filing of returns	Support taxpayers in filing of returns (where taxpayer seeks assistance) <ul style="list-style-type: none"> Valid supporting documents 	Free	Within one (1) day
Domestic Excise	Licensing of Domestic Excise agents	Free	Within one (1) month upon receipt of all supporting documents.
	Registration/addition of Domestic Excise obligation	Free	Within five (5) days after licensing.
	Cancellation of license	Free	Within five (5) days upon clearance from the respective Tax Service Office (TSO).
Registration of an Electronic Tax Register (ETR)	Registering an ETR device with the Tax Authority <ul style="list-style-type: none"> Valid purchase documents from a KRA approved supplier. 	Free	Within one (1) day.
Renewal of an Electronic Tax Register (ETR)	Changing the memory of the ETR. <ul style="list-style-type: none"> Requisite valid documents. 	Free	Within one (1) day upon submission of required documents.
Replacement of an Electronic Tax Register (ETR)	Approval for the replacement of ETR machines <ul style="list-style-type: none"> Justification for replacement of the ETR 	Free	Within one (1) day (<i>subject to meeting all requirements</i>)

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AUDIT	PARTICULARS AND REQUIREMENTS	COST	TIMELINE
KRA Initiated Audit	In-depth compliance check. Can be comprehensive or single-issue.	Free	Refunds audit: Within 30 days. Refunds post audit: Every two (2) years on sample basis. Normal audit: Within 60 days after approval & upon receipt of the relevant documents. Transfer pricing audits: Within six (6) months.

ANNEX

PIN REGISTRATION REQUIREMENT FOR NON-RESIDENT		
A	Category	Requirement
i	Non-Kenyan employee (Residing in Kenya) other than a Refugee	<ul style="list-style-type: none"> • Letter of introduction by employer and PIN of employer or employer's representative and PIN of representative • Valid Tax Compliance Certificate of the representative • Original Valid Passport of the applicant • Resident permit/special pass of the applicant (confirm endorsement of work permit in the passport) and name of employer on the permit • KRA PIN application acknowledgement receipt

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ii	Non- Kenyan Investor (Residing in Kenya) other than Refugee	<ul style="list-style-type: none"> • Letter of introduction by a tax agent and PIN of tax agent • Valid Tax compliance Certificate of the Tax Agent • Letter of appointment of Tax Agent by applicant • Documentary proof of investment (Certificate of incorporation/compliance, CR12, project proposal, Endorsement by Kenya Investment Authority (Ken Invest), etc) • Ken invest Endorsement letter is given to registered companies with an investment exceeding USD 100,000 • Investors permit (confirm endorsement of Investors permit on the valid Passport) and name of the company indicated on the permit should be that of bullet no. 4 above • Original valid Passport of applicant • KRA PIN application Acknowledgement receipt
iii	Non-Resident employee or professional Residing in Kenya and working in the country for a period not exceeding three months.	<ul style="list-style-type: none"> • Letter of introduction by employer, employer's PIN or employer's representative and PIN • Valid Tax compliance of the representative • Valid Special Pass of applicant • Original Valid Passport of the applicant (Confirm endorsement of Special Pass in the Passport) and name of employer on the permit • KRA PIN application acknowledgement receipt
iv	Non-Kenyan, Non-resident investing in Kenya (Residing outside Kenya).	<ul style="list-style-type: none"> • Letter of introduction and PIN number of a registered tax agent. • Valid Tax compliance Tax certificate of the tax agent • Letter of appointment of the tax agent by the applicant • Documentary proof of investment as in (ii) above • Certified Coloured copy of Original Valid Passport (Certified here in Kenya by a tax representative) • Valid Tax compliance certificate of the representative • Endorsement letter from Ken-invest • KRA PIN application acknowledgement receipt

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v	Diplomat (Residing in Kenya)	<ul style="list-style-type: none"> • Ordinary Original passport and Diplomatic Card • Copy of diplomatic card and Passport endorsed by Ministry of foreign affairs • Copy of exemption stamp on the passport/Notification of arrival • KRA PIN application acknowledgement receipt
vi	Employees of Organizations covered under the Privileges and Immunities Act Cap179 e.g. United Nations, UNICEF etc.	<ul style="list-style-type: none"> • An Endorsement by the Ministry of Foreign Affairs on the letter from the privileged body to KRA. • Original Passport and identity card for officials of UN Agencies (confirm endorsement of immigration exemption status in the passport). • KRA PIN application acknowledgement receipt
vii	Employees of Institutions related to Organizations or bodies covered under the Immunities and privileges Act Cap 179 e.g. J.I.C.A, IFC, International School of Kenya, German School etc.	<ul style="list-style-type: none"> • Letter of introduction by the employer and PIN number of employer • Original Passport and identity card for officials of International Organizations (confirm endorsement of immigration exemption status in the passport). • An endorsement by the Ministry of Finance and a copy of the gazette notice • Original Valid passport of the applicant • KRA PIN application acknowledgement receipt
viii	British Army Personnel	<ul style="list-style-type: none"> • Original passport of applicant • Letter of introduction by the British Peace Support team in Kenya • Copy of Memorandum of understanding between Kenyan and British Government • KRA PIN application acknowledgement receipt

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<p>x</p>	<p>Refugee Residing in Kenya. - Employed - In business</p>	<ul style="list-style-type: none"> • Original and Copy of a valid Refugee ID (Valid for 5years) • Introduction letter from Department of Refugees Affairs Secretariat • Letter from Employer if employed. • Business Registration Certificate (Most of those in Business are individuals). • Work permit from Immigration. (Class M permit) • KRA PIN application acknowledgement receipt
<p>ix</p>	<p>Non-Resident Married to a Citizen</p>	<ul style="list-style-type: none"> • Original and copy of Marriage Certificate. Certified copy of marriage certificate if from another country • Original and a copy of Identity card and PIN of Kenyan Spouse • Dependent's Pass from immigration • Original Valid Passport (Confirm endorsement of dependant pass in the passport). • KRA PIN application acknowledgement receipt
<p>x</p>	<p>Students</p>	<ul style="list-style-type: none"> • Original and copy of Valid Passport (confirm endorsement of student pass in the passport) • Original and copy of valid student pass • Original and copy of letter of introduction/ admission from institution as per the student pass • KRA PIN application acknowledgment receipt
<p>xi</p>	<p>Non-Kenyan Non-Resident Account Reactivation</p>	<ul style="list-style-type: none"> • Letter of introduction and PIN number of a registered tax agent • Valid Tax Compliance Certificate of the tax agent • A copy of the page on which the visa is endorsed • Letter of appointment of the tax agent by the applicant • Letter from bank as proof of account holding • KRA PIN application acknowledgment receipt

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CUSTOMS

CUSTOMS SERVICES	PARTICULARS AND REQUIREMENTS	COST	TIMELINE
Customs Declaration	Processing entries at DPC <ul style="list-style-type: none"> • Accurate declarations • Supporting documentation • Payment of tax due 	Free	Within 24 hours upon receipt of the relevant documents.
Remissions	Processing of duty remission scheme approval	Free	Within five (5) days upon receipt of the relevant information.
	Issuance of EPZ codes <ul style="list-style-type: none"> • Physical application 	Free	Within one (1) day upon receipt of application.
	Processing of reconciliations	Free	Within two (2) days upon receipt of the relevant documents.
	Carry out DRS audits <ul style="list-style-type: none"> • Provide relevant documentation and records 	Free	Within 10 days upon receipt of the relevant documents.
Exemptions	Process Exemption Application <ul style="list-style-type: none"> • Provide relevant documentation and records 	Free	Within two (2) days upon receipt of the relevant documents.
Audit	Post Clearance Audit <ul style="list-style-type: none"> • Provide relevant documentation, explanations and records 	Free	Within 10 days upon receipt of the relevant documents.

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Security Bonds	Execution of Security Bonds <ul style="list-style-type: none"> Provision of accurate information on physical bonds 	Free	Within three (3) days upon receipt of the relevant documents.
	Bond Cancellation <ul style="list-style-type: none"> Apply using prescribed form C-26 with all necessary attachments. Ensure all transactions are accounted for 	Free	Within 48 hours
	Bond Retirement <ul style="list-style-type: none"> Apply using prescribed form C-26 with the original Triplicate Bond and all the necessary documents 	Free	Within two (2) weeks
Refunds	Processing of approval of refund claims <ul style="list-style-type: none"> Submission of accurate declaration and supporting documents 	Free	Within six (6) months
Licensing	New License Application <ul style="list-style-type: none"> Submission of applications and supporting documents 	Free	Within four (4) months
	Renewal of License <ul style="list-style-type: none"> Submission of applications and supporting documents 	Free	Within 14 days

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Bond Removal	Process of removing a bond <ul style="list-style-type: none"> • P26 Form • Revenue Stamp – This is obtained from the accounts counter of Customs • Four copies of the original bond 	Free	Within three (3) months
Cargo Release at JKIA	Direct Release <ul style="list-style-type: none"> • Submission of accurate and complete documents 	Free	Within one (1) hour upon submission of accurate documents
	Prior Release <ul style="list-style-type: none"> • Submission of accurate and complete documents 	Free	Within two (2) hours upon submission of accurate documents
	Normal Release <ul style="list-style-type: none"> • Submission of accurate and complete declaration 	Free	Within 12 hours upon passing the entry by DPC and presentation of accurate documents
Passenger Clearance	Clearing Passengers entering Kenya <ul style="list-style-type: none"> • Presentation of passenger, their travel documents and their luggage to Customs 	Free	Category A & B – 1 minute Category C – 3 minutes
Temporary Importation	Process requests for temporary importation according with section 117 of EACCMA, 2004 <ul style="list-style-type: none"> • Application for consideration accompanied by import documents in respect of items and goods 	Free	Within three (3) days
Funds Transfer	Process funds transfer from one entry to another <ul style="list-style-type: none"> • Application of funds transfer, proof of payment in respect of duly cancelled entry and copies of cancelled and recipient entries 	Free	Within two (2) days

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Duty Free Shops	Receiving Warehouse Goods <ul style="list-style-type: none"> • Submission of a complete customs entry with the supporting documents • Availability of adequate Bond Security • Physically deliver the goods into the Duty Free Shop 	Free	Within 24 hours
	Ex-warehousing Goods <ul style="list-style-type: none"> • Submission of a complete customs entry with the supporting documents 	Free	Within 24 hours
	Extension of warehouse period <ul style="list-style-type: none"> • Apply on time • Submit detailed application with relevant supporting documents 	Free	Within 48 hours

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QUERIES AND COMPLAINTS HANDLING

QUERIES AND COMPLAINTS	PARTICULARS AND REQUIREMENTS	TIMELINE
Response to taxpayers' queries and/or complaints.	Providing responses to queries and/or complaints. May be verbal, electronic or in written form. <ol style="list-style-type: none"> i. <i>Simple non-technical query</i> ii. <i>Simple technical query</i> 	Telephone: Within 20 seconds. Walk-ins: Within five (5) minutes. Emails: Within 24 hours (including holding response). Chat/ Social Media: Within 35 minutes. *During off-peak periods
	Providing responses to complex and/or technical queries and/or complaints. Occurs where issue must be escalated for further advice including but not limited to interpretation of the law. <ol style="list-style-type: none"> i. <i>Complex query</i> ii. <i>Complex technical query</i> 	Within timeline provided in the holding response/ within 45 days upon receipt of the query.

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TAXPAYER RIGHTS

- **Right to Information:** You are entitled to complete and accurate information on your acts and obligations under various Acts.
- **Right to Question us:** You have a right to question the information, advise.
- **Impartiality:** You are entitled to impartial application of the law. It is the responsibility of KRA to collect the correct amount of tax, duties, levies and fees.
- **Courtesy and Consideration:** You are entitled to courtesy, considerate and non-discriminatory treatment in your dealings with KRA officials either when requesting information, arranging for an interview, audit or any other matters related to KRA activities.
- **Presumption of Honesty:** You are presumed honest unless there is evidence to the contrary.
- **Privacy and Confidentiality:** You are assured that the personal and financial information provided to KRA shall only be used for purposes of carrying out lawful duties unless we have our authority to do otherwise or in situations permitted by law.
- **Consistency and Equity:** We apply the law consistently so that everyone pays the right amount of tax. We take your particular circumstance into account as far as the law allows.
- **Identification:** You have a right to demand an official KRA identification card from any of our staff visiting or serving you on official duties. In case of doubt, you may call our Call Centre to confirm the identity of the officer visiting you.
- **Representation:** As a tax payer you have the right to be represented by an authorized/ licensed agent of your choice.
- If selected for an audit, you may have a right to be notified in advance, although in certain circumstances, it may be necessary to contact an impromptu audit or inspection.
- If you are in agreement with the findings or part of the findings of the Audit/investigation, you will be expected to make immediate payment of the agreed or partly agreed liability, together with the penalties thereon to avoid further interest of additional tax accruing on the unpaid tax.

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- You are entitled to dispute an assessment within 30 days from the date of issue and comply with the requirements, which include submission of all supporting documents for the objection to be valid.
- You have a right to object to the commissioner's decision. Should you wish to use an Alternative Dispute Resolution mechanism, then you are required to notify Corporate Tax Dispute Resolution Division of KRA of your intention, provided taxes not in dispute have been paid.
- If the matter is still not resolved to your satisfaction, you can appeal to the Tax Appeal Tribunal (Under the Tax Appeals tribunal ACT) for the determination of your dispute.
- If the matter is still not resolved to your satisfaction at the Appeals level, you have a right to appeal to the High Court.

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TAXPAYER'S OBLIGATIONS

- **Registration** – You have an obligation to register for a tax PIN.
- **Electronic Tax Register (ETR)** – All VAT registered taxpayers are obliged to install and operate an Electronic Tax Register.
- **Filing your returns/ payments** – You have an obligation to file your returns and make appropriate payments as stipulated under the respective Acts.
- **Accuracy of your returns/ Customs entries** – The Law provides for penalty for an incorrect return/ entry including prosecution in case of gross negligence or fraud
- **Payment of tax and penalties** – You have an obligation to make tax payments on the due date(s).
- **Claims and Refunds** – You are obligated to submit your refund claim within 12 months from the date of payment, failure to which, it will not be processed as stipulated in the Law.
- **Objections** – In case of an objection, you are obliged to pay the undisputed amount; the disputed amount should be covered by either a cash deposit, bank guarantee or a bond.
- **Cooperation with KRA officers** – You have an obligation to cooperate with KRA officials, accord them due respect and freedom to carry out their lawful duties.
- **Disclosure of relevant information** – You have an obligation to disclose and produce all relevant information, records and documents required by KRA officials when carrying out their lawful duties.

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RETURN FILING AND PAYMENT DUE DATES

Return Type	Frequency of Filing	Filing Due Date	Payment Due Date
V.A.T	Monthly	On or before the 20th day of the following month.	On or before the 20th day of the following month.
P.A.Y.E	Monthly	On or before the 9th day of the following month.	On or before the 9th day of the following month.
Withholding Tax	Monthly	On or before 20th day of the following month.	On or before 20th day of the following month.
Corporation Tax	Annually	Within six (6) months from the end of the accounting period.	Balance of tax 30th day of the fourth month following the end of the accounting period.
Income Tax (Individuals)	Annually	Within six (6) months from the end of the accounting period (On or before 30 June).	30th day of the fourth month after the end of the accounting period.
Turnover Tax (TOT)	Monthly	On or before 20th day of the following month.	On or before 20th day of the following month.
Capital Gains Tax	Transaction based	On or before the date of lodgement of application for transfer to the relevant Lands office.	On or before 20th day of the following month.



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CONTACT INFORMATION

KRA head office Times Tower Building, the nearest Regional Office, Tax Service Office or Huduma Centres

Phone: +254 20 499 9999; +254 711 099 999

Email address: callcentre@kra.go.ke

Website: www.kra.go.ke

COMPLAINTS AND FEEDBACK

KRA values and welcomes your feedback either in the form of a complaint or query as a way of improving our service delivery. Complaints can be lodged in KRA through the following modes:

In Person: Times Tower Building, the nearest Regional Office, Tax Service Office or Huduma Centre.

Phone: +254 20 499 9999; +254 711 099 999

Any service that does not live up to the above standards may be reported to:

Complaints Information Centre: cic@kra.go.ke.

If you are still dissatisfied please write to: The Commissioner General cg@kra.go.ke.

If you are still dissatisfied please write to: Office of the Ombudsman: complain@ombudsman.go.ke.

Tulipe Ushuru, Tujitegemee!

