

## AUTO ASSESSMENT ORDER

Reference is made to the above subject matter where KRA has erroneously issued auto assessment orders on 2018 VAT obligation.

We wish to state that as per the disclaimer on the assessment orders, **objection has to be done on the iTax page stating the reasons for the objection**, after which do a detailed letter to the Commissioner specifying the grounds upon which you are dissatisfied with the assessment and attach copies of the invoices in dispute. (The objection should be done within 30 days from the date of receipt of the assessment).

We also wish to state that this should not stop the filling of the monthly VAT returns. However, where KRA has already issued debit vouchers, go ahead and declare the same on the VAT returns as you might not be able to upload the return without declaring the debit vouchers, but in case by declaring the debit vouchers it changes the VAT position to a payable position, do not make the payment, rather in your objection letter inform the Commissioner that as a result of the debit voucher the system has erroneously reduced your credit leading to an outstanding VAT payable. The objection should clearly state the debit voucher was accepted in protest, as without that, the current VAT return could not be filed. A separate protest letter should also be sent.



Please note that you will also need to maintain a VAT reconciliation account which will help keep track of your monthly VAT tax position. This is because with the auto assessment orders, iTax will demand erroneous VAT amount claimable or payable.

In case you wish to receive our assistance, please do not hesitate to contact us to agree on the scope and fees of the assignment.

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