

Ref: MNCCONSULT N091-25

Date: 13<sup>th</sup> May 2025

Our esteemed client,

Dear Sir/ Madam

**RE: CHANGE OF POLICY REGARDING THE MANAGEMENT OF DATA FOR THE FILING OF MONTHLY VAT RETURNS.**

Effective November 2024, KRA introduced VAT auto-populated data system for the filing of VAT returns. The system automates data entry by capturing transactions from TIMS, eTIMS, and customs entries. This shift from manual data entry to automated systems enhances efficiency and transparency in tax reporting.

Since the roll out of the auto-populated return system, our role as your Auditors & Tax Consultants is to confirm the completeness and accuracy of transactions captured in the auto-populated data against the physical data that has been delivered to our offices. Where any discrepancy is noted e.g. where a transaction is missing from the auto-populated data, we intervene to ensure that the data is availed and included. We also check to confirm that all transactions have been transmitted to eTIMS.

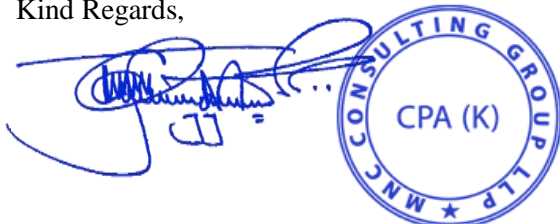
We write to inform you that effective May 2025, it will be your responsibility to avail the necessary data to our office either physically or virtually (email scanned images). The data for the month to be filed must be submitted on or before the 5<sup>th</sup> day of the subsequent month.

In the event that the data is not availed to our office, we shall proceed to file the return on the basis of the auto-populated data. After the filing of the VAT return, we will ensure that all documents delivered to our offices are returned to you intact.

For any query(s) and/or clarification(s) regarding this matter, do not hesitate to contact us at MNC Consulting Group using the email: [advisory@mncconsulting.co.ke](mailto:advisory@mncconsulting.co.ke) or the phone number +254 720 502 505.

Thank you in advance for your cooperation on this matter.

Kind Regards,



James Ndambiri, MBA, BA, CPA, FA, DipM  
Managing Partner

JMM/jm