



What is eTIMS?

Simplicity, Convenience and Flexibility

eTIMS (electronic Tax Invoice Management System) is a software solution that provides taxpayers with options for a simple, convenient and flexible approach to electronic invoicing.

Taxpayers can access eTIMS on various computing devices, including computers, laptops, tablets, smartphones, and Personal Digital Assistants (PDAs).

Who Should Use eTIMS?

All persons engaged in business are required to on-board eTIMS and issue electronic tax invoices.

Why is it not just for VAT registered taxpayers?

The law requires that for any person to claim their business expense, the expense must be supported by an electronic tax invoice. Therefore, all persons engaged in business are required to issue electronic tax invoices, whether registered for VAT or not (non-VAT taxpayers).

Why eTIMS?

1. It aids in reducing compliance costs as the solutions are provided free of charge;
2. eTIMS offers flexibility in the solutions available and is accessible on various computing devices;
3. The stock management module assists taxpayers maintain their own inventory;
4. eTIMS allows taxpayers to maintain a record of invoices issued on the taxpayer portal;
5. eTIMS facilitates simplified return filing for taxpayers.

eTIMS Solutions

What are the Solutions available on eTIMS?

The solutions available include:

1. **eTIMS Lite (Web)** - Web based solution accessible through [eCitizen](#). This solution is for businesses with minimal transactions.
2. **eTIMS Lite (USSD)** - Accessed through the short code *222#. This solution is for individuals and sole proprietors.





3. **Online Portal**- Tailored for taxpayers in the service sector exclusively, where no goods are supplied.
4. **eTIMS Client** – A downloadable software designed for taxpayers dealing in goods or both goods and services. The software supports multiple branches and pay points/cashier tills.
5. **Virtual Sales Control Unit (VSCU)** – This solution enables seamless system-to-system integration between the taxpayer's invoicing/ERP system and eTIMS, catering to taxpayers with extensive transactions or bulk invoicing.
6. **Online Sales Control Unit (OSCU)** – This solution also facilitates system-to-system integration between the taxpayer's invoicing/ERP system and eTIMS. It is ideal for taxpayers using an online invoicing system.

Where do I Install eTIMS?

E-TIMS can be installed on either of the following devices:

- Windows based computers & laptops.

How to Onboard on eTIMS

Find Attachment

Installation by Taxpayer's Representatives

A taxpayer can appoint a suitable representative to sign up and install the eTIMS on their behalf. The following is required:

1. An introductory letter, signed by at least one of the directors or partner or business owner clearly indicating who has been appointed as the tax representative and their role in the business. Include your contact information, in case a KRA official will need to get in touch with you.
2. The director(s) or partner(s) or owner of the business should fill in and sign the [eTIMS Acknowledgement & Commitment Form](#)
3. Copy of the director's/partner's/owner's National ID
4. Copy of CR12 form for companies or Partnership Deed for Partnerships.

The above documents should be uploaded by the representative on the eTIMS portal.





E TIMS System to System Integration

This solution is tailored for businesses that have an invoicing system and would like to integrate with eTIMS. System-to-system integration between KRA and the taxpayer's invoicing systems has been provisioned via an Application Programming Interface (API). This can be achieved in two ways; An **Online Sales Control Unit (OSCU)** for entities whose invoicing is always online or a **Virtual Sales Control Unit (VSCU)** for entities undertaking bulk invoicing and whose invoicing is not always online. The process will entail the development, testing, vetting, and certification of either the interested taxpayer who has the capacity to self-integrate or for 3rd party software developers (integrators) to facilitate the taxpayer integration process.

1. **Virtual Sales Control Unit (VSCU)** – this solution allows for a system to system integration between the taxpayer's invoicing/ERP system and eTIMS. It is suitable for taxpayers with numerous transactions/bulk invoicing.
2. **Online Sales Control Unit (OSCU)** - this solution also allows for a system to system integration between the taxpayer's invoicing/ERP system and eTIMS. It is suitable for taxpayers using an online invoicing system.

Taxpayers can choose to initiate the self-integration process or [enlist the services of KRA-verified third-party integrators, whose information is available on the KRA website.](#)

The links below provide information on the integration process and specification documentation to commence the testing process:

1. [OSCU Specification document](#)
2. [VSCU Specification document](#)
3. [Step by step guide on how to register in sandbox](#)
4. [Technical Specification for the Trader Invoicing System](#)

Under the taxpayer portal (etims.kra.go.ke), you will find [more information on the system to system including the bio data and required documents as a third party vendor.](#)

Ready to Use and Install eTIMS?

eTIMS Lite
Certified Public Accountant (K)
Accountancy, Audit, Tax &
Consultancy



Kisii Office
Sansora Building
Room 8
Kisii County

HEAD OFFICE
Nacha Plaza
2nd Floor, Room 6A
P.O Box 13118-20100
Nakuru County



1. Web via (ecitizen.kra.go.ke)
2. On your mobile device, Dial *222#, Select option 5 for KRA and then select option 2 (sales invoice).

User guides for eTIMS

1. [eTIMS Online portal User guide](#)
2. [eTIMS Paypoint User Guide \(Android\)](#)
3. [eTIMS Lite \(VAT\) User Guide](#)
4. [eTIMS Multi-Paypoint User Guide \(Windows\)](#)
5. [eTIMS PayPoint User Guide \(Windows\)](#)

Download and install eTIMS using any of the links below based on the device applicable to you.

1. [eTIMS Multi Paypoint \(Windows\)](#) [Tooltip text](#)
2. [eTIMS Paypoint \(Windows\)](#) [Tooltip text.](#)
3. [eTIMS Paypoint \(Android\)](#) [Tooltip text.](#)
4. [eTIMS Lite \(VAT\)](#)
5. [eTIMS Lite \(Non VAT\)](#) [Tooltip text](#)
6. You can also access the [Online portal.](#) [Tooltip text](#)





Onboarding for Non-VAT

The [Finance Act 2023](#) introduced Section 23A in the Tax Procedures Act, 2015 which requires every person in business to record each sale, issue and transmit Electronic Tax Invoices (ETI) through an electronic management system.

As at 1st September 2023, all taxpayers doing business including those who are not registered for VAT (non-VAT taxpayers) and fall under the Income Tax bracket are required to on board on eTIMS.

As at 1st January 2024, income expenditure or loss shall be not deductible if the invoices are not generated from an electronic tax invoicing system (TIMS or eTIMS).

However, some valid business costs such as emoluments, imports, investment allowances, interest and air passenger ticketing have been excluded from the requirement of being supported by an eTIMS invoice.

Onboarding onto eTIMS is underway until 31st March 2024. Once on boarded, the taxpayers will be required to progressively capture on eTIMS, all invoices and receipts issued manually from 1st January 2024 up to the date of onboarding.

Who is required to onboard? All persons engaged in business are required to on-board eTIMS and issue electronic tax invoices.

The law requires that for any person to claim their business expense, the expense must be supported by an electronic tax invoice. Therefore, all persons engaged in business are required to issue electronic tax invoices, whether registered for VAT or not (non-VAT taxpayers).

Persons in business include -

a. Companies, partnerships, sole proprietorships, associations, trusts etc.

b. Persons with income tax obligations including -

-Monthly Rental Income (MRI) Tax

-Turnover Over Tax (TOT)

-Annual Income Tax – for Corporations, Partnerships and Individuals, both resident and non-residents with a permanent establishment.

c. Persons conducting business in various sectors, including the informal sector.





d. Persons in business whether or not registered for VAT. Persons in business but not required to register for VAT e.g. persons supplying VAT exempt goods and services such as hospitals supplying medical services, schools supplying education services, tours and travel agents, NGO's in business etc are also required to on-board on eTIMS.

How to on board on e-Tims Lite

Step 1: After successfully initializing your eCitizen eTIMS account click on Sales to raise an invoice

Step 2: Click on Invoice

Step 3: Start by selecting whether it's a Business to Business or Business to Customer transaction. Thereafter you can upload your logo (optional).

Step 4: Create a customer or select the customer if they already exist. To create a customer simply click the Add New button.

Step 5: If it is a valid KRA PIN the details of the customer will appear. Click on Add to add the customer to your list of customers

Step 6: Once the customer is added to the list, select the customer you are invoicing. The details of the customer will appear automatically.

Step 7: Confirm that the tax type is D (Non-VAT). You can add a note (optional) and also input the Due date

Step 8: Click on the Add Item button to add an item

Step 9: Input the item details i.e. the product/service, description, unit cost and quantity then click Add

Step 10: A summary of the items will be displayed as follows to confirm if the details are in order

Step 11: You can include any terms and conditions that you would like your customer to see and know and finally select the payment method

Step 12: Once you have confirmed that all the invoice details are in order, scroll back up and save your invoice.

NB: You can either save or download the invoice using the Save button or save and send the invoice to your client via email using the Save and Send button.





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a. Companies, partnerships, sole proprietorships, associations, trusts etc.

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For More Information Contact us on the number provided on you're to write or you can visit our physical offices indicated on your bottom right

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