Kiguru & Associates

KENYA TAX UPDATES

MAY 2020

Tax Laws Amendment Act, 2020

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Overview

The Tax Laws (Amendment) Act, 2020 (the ACT) was assented to by His Excellency President Uhuru Kenyatta on 25th April 2020, a month after he announced measures to cushion citizens from the effects of the ***COVID-19 pandemic***

The Tax Laws (Amendment) Act, 2020 amends the Income Tax Act , the Value Added Tax Acts, the Excise Duty Act, the Miscellaneous Fees and Levies Act; the Tax Procedures Act; and the Kenya Revenue Act.

The provisions of the Act are effective as of Saturday, 25th April 2020, which is the date of assent of the Act, other than the changes in respect of the taxable value of fuel and other products which will be effective from 15th May 2020.

The Covid -19 Measures

The key measures announced by the President involved the reduction of various tax rates as a means to provide economic stimulus to the country by creating more disposable income for taxpayers. The Act contains the following measures;

An increase in the personal relief to KES 28,800 per annum (KES 2,400 per month) from the current KES 16,896 per annum (KES 1,408 per month).

A reduction in the corporation tax rate from the current 30% to 25%.

A reduction of the top rate of income tax for individuals from the current 30% to 25%. The top rate of tax will now apply on monthly income in excess of KES 57,333.

A reduction in the rate of turnover tax from the current 3% to 1%. The tax will now apply on turnover in excess of KES 1 million (the previous position was KES 500,000) and not exceeding KES 50 million.

The reduction in the standard rate of VAT from 16% to 14% introduced through a gazette notice.

A reduction in the top rate of tax for pensions.

Personal Taxes

i) Resident Tax Rates

Taxable Income (KES)	Annual	Monthly	Tax Rate
On the first	288,000	24000	10%
On the next	200,000	16667	15%
On the next	200,000	16667	20%
Above	688,000	57334	25%

Previous Position

Taxable Income (KES)	Annual	Monthly	Tax Rate
On the first	147, 580	12,298	10%
On the next	139,043	11,587	15%
On the next	139,043	11,587	20%
On the next	139,043	11,587	25%
On all income over	564, 709	47,059	30%

The changes are effective from 25 April 2020 and the KRA will be required to roll-out a new PAYE return/P10 template to effect these changes on the KRA online portal, iTax to enable employers make the tax payments and submit the April 2020 PAYE returns by the due date of 9 May 2020.

These Tax Rates are also applicable for taxation of Pension withdrawals made before the expiry of 15 years from the date of joining the fund. This amendment is aimed at providing individuals who make pension withdrawals from before the expiry of 15 years from the date of joining the fund with more disposable income in line with the presidential directive to provide relief against the effects of COVID 19.

ii) Monthly Personal Relief

	Per annum	Per Month
Change in Tax Laws (Amendment) Act, 2020	KES 28,800	KES 2, 400
Previous Position	KES 16,896	KES 1,408

This amendment effectively makes KES 24,000 (approx. USD 240) the maximum tax-free amount for employees in Kenya.

iii) Pension Taxes

Taxable Income (KES)	Annual	Monthly	Tax Rate
On the first	400,000	33,333	10%
On the next	400,000	33,333	15%
On the next	400,000	33,333	20%
Above	1,200,000	100,000	25%

Previous Position: Old Tax Rates

Taxable Income (KES)	Annual	Monthly	Tax Rate
On the first	400,000	33,333	10%
On the next	400,000	33,333	15%
On the next	400,000	33,333	20%
On the next	400,000	33,333	25%
Above	1,600,000	133,333	30%

The Act provides for the taxation of pension payments and withdrawals after 15 years from a registered pension fund, registered provident fund, the NSSF or a registered individual retirement fund at a lower rate of 25 percent for any amounts above KES 1,200,000. The payments and withdrawals were previously taxed at the rate of 30% for any amounts in excess of KES 1,600,000.

This will lead to an increase in the disposable income available to pensioners, cushioning them from the economic effects caused by the COVID-19 pandemic.

Business Taxation

The repeal of the preferential tax rates for listed entities may be informed by the reduction of the normal corporate tax rate from 30% to 25%. Whereas it could be argued that the removal of preferential rates and the deductions for listed entities could discourage listing of securities, it is worth noting that the number of new listings at the stock exchange has dried up in recent times and therefore the National Treasury may have concluded that the tax incentives have not been a game changer in driving new listings.

The new corporate tax rate will be applicable to year of income 2020 and subsequent years.
This is a welcome relief which will cushion resident companies from the effects of Covid -19. In addition, the reduction in tax rate will make Kenya more competitive.

Kenya now has the lowest corporate tax rate in the East Africa Community. The 25% corporate tax rate is also lower than the African average corporate tax rate of 28.8% but slightly higher than the global average corporate tax rate of 23.03%.

The corporate tax rate for permanent establishments remains at 37.5%.

Kenya has now adopted a tax policy of having a lower tax rate while reducing the number of exemptions and incentives in the Income Tax Act. This is expected to simplify the tax compliance process, increase compliance and increase the number of taxpayers.

i) Corporate Tax Rates

Change in the Tax Laws (Amendment) Act, 2020

Issue	Previous Rate	New Rate
Resident Corporate tax rate	30%	25%
Corporate Tax for company operating a plastics recycling plant	15% for the first five years	25%
Withholding Tax for Resident Professional Services	5%	5%
Withholding Tax for Contractual Contracts for Resident	3 %	3%
Withholding tax rate on dividend payments to non-residents	10%	15%
Withdrawal of a surplus from a registered scheme by an employer	30%	25%
Withholding Tax on Sales promotion, marketing, advertising services, the transportation of goods (excluding air and shipping transport services) on Payments made to Non- Residents	N/A	20%
Reinsurance Premium	N/A	5%

The Withholding Tax rate shall however not apply to payments for transportation of goods made to East African Community (EAC) Citizens.

The Act has scrapped the barely one-year-old 30% additional tax deduction on electricity costs available to manufacturers. Manufacturers will therefore lose the tax benefit that was introduced in the Finance Act 2018 after numerous consultations between manufacturers and the Government.

The Act has introduced withholding tax on payments made to a nonresident person on account of:

- Sales, promotion, advertising and marketing services
- Transportation of goods excluding air and shipping transportation services
- Reinsurance premiums except for reinsurance premiums in respect of aircraft

Withholding Tax shall not apply to insurance and reinsurance premiums paid to non-resident for aviation insurance which covers aircrafts, cargo and passengers.

ii) Capital Allowances

Change in the Tax Laws (Amendment) Act, 2020

	Previous Position	Change in Tax Laws Amendment Act, 2020
Buildings		50% in the first year of use. Residual value at 25% per year on a reducing balance basis.
Hotel Building	100%	
Hospital Buildings	-	
Petroleum or gas storage facilities	150% in the first year of use	
Building Used for manufacture	100%	
Educational buildings including student hostels	50% per annum in equal installments.	10% per year on reducing balance.
Commercial buildings	25% per annum.	
Machinery		50% in the first year of use and then 25% per year on reducing balance
Machinery used for manufacture	100% in the first year of use	
Hospital equipment	-	
Ships or aircraft	Purchase of new ship of 125 tons gross- : 100% in the first year of use. Other ships- : 12.5% per annum on a reducing balance basis Aircraft : 25% per annum on a reducing balance basis	
Motor vehicles and heavy earth moving equipment	Heavy earth moving equipment- 37.5% on reducing balance Other motor vehicles- 25% on reducing balance.	25% per year, on reducing balance
Computer and peripheral computer hardware and software, calculators, copiers and duplicating machines	30% per annum on a reducing balance basis. Software allowance – 20% on a straight-line basis.	
Telecommunications Equipment	20% on a straight-line basis	10% per annum on reducing balance.
Furniture and fittings	12.5% per annum on a reducing balance basis	
Filming equipment by a local film producer licensed by the Cabinet Secretary responsible for filming	100% in the first year of use	25% per year, on reducing balance

	Previous Position	Change in Tax Laws Amendment Act, 2020
Machinery used to undertake operations under a prospecting right	Wear and Tear Allowance applies - in appropriate class	50% in the first year of use and 25 per year, on reducing balance
Machinery used to undertake exploration operations under a mining right		
Other machinery	12.5% per annum on a reducing balance basis	10% per year on a reducing balance basis
Purchase or an acquisition of an indefeasible right to use fibre optic cable by a telecommunication operator	5% on a straight-line basis	
Farm works	100% In the first year of use.	50% in the first year of use and 25% per year thereafter on a reducing balance

Under the new Second Schedule, taxpayers will be required to track and compute capital/ investment allowance for each asset unlike in the previous schedules where various machinery, equipment, furniture and fittings that were subject to wear and tear allowances were pooled together. This may prove to be administratively cumbersome particularly when tracking assets such as machinery, equipment, furniture and fitting which tend to be of relatively low value but of significant quantity.

iii) Turnover Tax

	Previous Position	Change in Tax Law Amendment Act 2020
Turnover tax rate	3 %	1 %
Lower Threshold for Turnover Tax	KES 500,000	KES 1 Million
Upper Threshold for Turnover Tax	KES 5 Million	KES 50 Million
Penalty for failure to file Turnover Tax return	KES 5,000	KES 1,000

The Finance Act, 2019 reintroduced turnover tax at the rate of 3 percent of the gross revenue payable by any resident person whose business revenue does not exceed KES 5 million (approx. USD 50,000) during a year of income. The Finance Act, 2019 provided that turnover tax does not apply to rental income, management or professional or training fees, income of incorporated companies or any income subject to a final withholding tax.

This is a welcome move as businesses with a turnover of less than KES 1 million are still in the bracket of small businesses and will therefore not be liable to pay turnover tax.
Turnover tax is NOW applicable to income from incorporated companies as well.

Changes to Presumptive Tax

Currently, under the Income Tax Act, a person liable to pay turnover tax is still liable to pay presumptive tax at the rate of 15 percent of the amount payable for a Single Business Permit or trading license issued by the County Government. Based on current law, the presumptive tax obligations can be offset against the turnover tax. The Act now deletes the provisions on presumptive tax and therefore businesses will no longer be liable to pay presumptive tax.

iv) Tax Exemptions

The Act now subjects to tax the following incomes that were exempt:

i. Interest earned on contributions paid into the Deposit Protection Fund established under the Banking Act;

ii. Income of the;
   - Tea Board of Kenya;
   - Pyrethrum Board of Kenya;
   - Sisal Board of Kenya;
   - Kenya Dairy Board;
   - Canning Crops Board;
   - Central Agricultural Board;
   - Pig Industry Board;
   - Pineapple Development Authority;
   - Horticultural Crop Development Authority;
   - Kenya Tea Development Authority;
   - National Irrigation Board;
   - Mombasa Pipeline Board;
   - Settlement Fund Trustees;
   - Kenya Post Office Savings Bank; and
   - Cotton Board of Kenya.

iii. Dividends received by a registered venture capital company, special economic zone enterprises, developers and operators licensed under the Special Economic Zones Act;

iv. Gains arising from trade in shares of a venture company earned by a registered venture capital company within the first ten years from the date of first investment in that venture company by the venture capital company: Provided that the venture company has not been listed in any securities exchange operating in Kenya for a period of more than two years;

v. Profits or gains of an agricultural society accrued in or derived from Kenya from any exhibition or show held for the purposes of the society which are applied solely to such purposes, and the interest on investments of such society.

vi. Investment income of a pooled fund or other kind of investment consisting of retirement schemes whose constituent schemes are registered by the Commissioner;

vii. Interest income accruing from listed bonds, notes or other similar securities used to raise funds for infrastructure and other social services with a maturity of at least three years;

viii. Interest income generated from cash flows passed to investors in the form of asset-backed securities;

ix. Dividends paid by special economic zone enterprises, developers or operators to non-resident persons;

x. Interest income accruing from listed bonds, notes or similar securities used to raise funds for infrastructure, projects and assets defined under Green Bonds Standards and Guidelines, and other social services with a maturity of at least three years; and

xi. Compensating tax for power generating companies. This exemption was relevant when compensating tax was still in the law.

Value Added Tax (VAT)

The Act has amended the Value Added Tax Act, no. 35 of 2013 by standard rating a number of goods and services that were previously either zero-rated or exempt. The Act also moves a number of items from being taxable at zero-rate to being exempt.

Below are changes the Act has introduced:

Issue	Previous Position	Change in the Tax Laws (Amendment) Act, 2020
Taxable value of petroleum products listed in Section B of the First Schedule	Taxable value excluded Excise duty, fees and other charges.	Taxable value is the consideration for the supply and includes any taxes, duties, levies, fees, and charges paid or payable on, or by reason of the supply
Criteria for issuing credit notes	Credit notes could only be issued within 6 months after the relevant tax invoice was issued.	Credit notes can be issued within 6 months after the relevant tax invoice was issued; or Where there is a commercial dispute in court with regard to the price payable, credit notes can be issued within 30 days after the determination of the matter.
Period within which to apply for VAT refunds arising from bad debts	5 years	4 years
Requirement to maintain records of transactions	Imposed only on registered persons.	Expanded to cover all persons doing business in Kenya.

Effective 15th May 2020, Petroleum products will no longer be accorded preferential treatment when determining their taxable value. The determination of taxable value of these products will be similar to the determination of taxable value of other supplies as provided under Section 13 and 14 of the VAT Act. The change will increase the taxable value of petroleum products which will result in an increase to the final price charged to consumers. The VAT rate on these products remains at 8%.

The change in criteria of issuing credit notes is welcome since it will allow businesses to issue credit notes even after the lapse of the 6 months provided that the reduction in price emanates from a commercial dispute in court. With many businesses embracing Alternative Dispute Resolution (ADR) mechanism as a way of resolving commercial disputes, it would have been appropriate if businesses are also allowed to issue credit notes for price reductions resulting from ADR outcomes. Additionally, one would have hoped the Government would have extended the period to issue credit notes from the current 6 months to at least 12 months to reflect the commercial realities of trade and commerce.

The change in Period within which to apply for VAT refunds arising from bad debts from 5 years to 4 years will require businesses to be prompt in seeking refunds, relating to bad debts, from the KRA as the window has been reduced by 1 year.

Requirement to maintain records of transactions is expanded to cover all persons doing business in Kenya. This will help the Government in curbing tax avoidance and fraud which may result in increased tax revenue collection.

i) Tax Rates

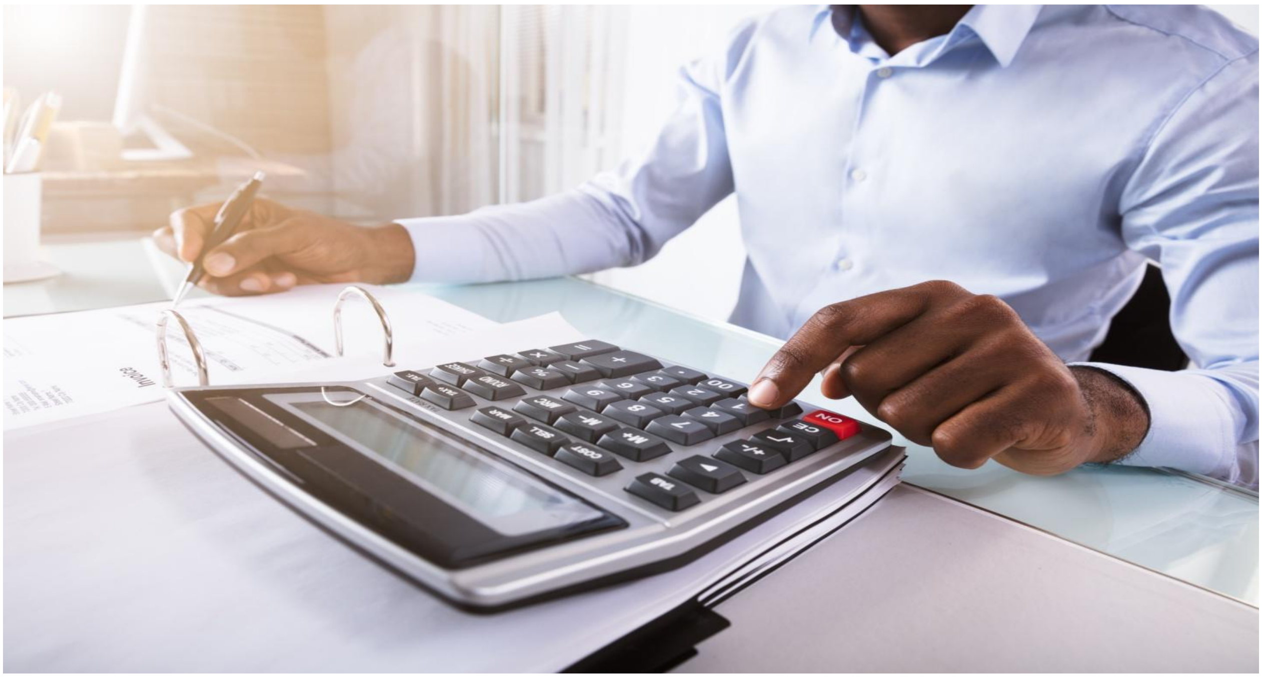
Change in the Tax Laws (Amendment) Act 2020 – Vatable VAT Status to Exempt

Description	Previous Tax Rate	New Tax Rate
Ambulance services	14 %	Exempt
Maize (corn) seed of tariff no. 1005.10.00	14%	Exempt

Change in the Tax Laws (Amendment) Act 2020 – Exempt VAT status to Zero rated

Description	Previous Tax Rate	New Tax Rate
Vaccines and Medicaments; for human and veterinary medicine, and various medicaments of specified tariff codes as previously listed under Part C of the Second Schedule to the VAT Act.	VATable at 0%.	Exempt

The change in the VAT status from zero- rating to exempt will result into the inability of pharmaceutical manufacturers to claim input VAT incurred in their operations, with the potential of forcing them to pass the additional costs to consumers through price increases.



Change in the Tax Laws (Amendment) Act 2020 – Goods Exempt To Standard Rated

Description	Previous Tax Rate	New Tax Rate
• 8802.11.00 & 8802.12.00: Helicopters • 8802.20.00 Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg. • 8803.30.00 Other parts of aeroplanes and helicopters • 8805.21.00. Air combat simulators and parts thereof. • 8805.10.00 Aircraft launching gear or similar gear and parts thereof. • 8805.29.00 Other ground flying trainers and parts thereof. • 4011.30.00 New pneumatic tyres of rubber used on aircraft	Exempt	14%
Specialized equipment for the development and generation of solar and wind energy, including deep cycle batteries which use or store solar power upon the recommendation of the Cabinet Secretary responsible for matters relating to energy.	Exempt	14%
Tractors other than other than road tractors for semitrailers	Exempt	14%
Taxable goods locally purchased or imported by manufacturers or importers of clean cooking stoves for direct and exclusive use in the assembly, manufacture or repair of clean cook stoves approved by the Cabinet Secretary upon recommendation by the Cabinet Secretary for the time being responsible for matters relating to energy	Exempt	14%
Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating) barbeques, braziers, gas-rings, plate warmers and similar nonelectric domestic appliances, and parts thereof or iron or steel of tariff numbers 7321.11.00, 7321.12.00, 7321.19.00, 7321.81.00, 7321.82.00, 7321.83.00 and 7321.90.00	Exempt	14%
One personal motor vehicle, excluding buses and minibuses of seating capacity of more than eight seats, imported by a public officer returning from a posting in a Kenyan mission abroad and another motor vehicle by his spouse	Exempt	14%
Hiring, leasing and chartering of helicopters	Exempt	14%
Goods purchased or imported for direct and exclusive use in the construction and infrastructural works in industrial parks of one hundred acres or more including those outside special economic zones;	Exempt	14%

Description	Previous Tax Rate	New Tax Rate
Museum and natural history exhibits and specimens and scientific equipment for public museums	Exempt	14%
Chemicals, reagents, films, film strips and visual aid equipment imported or purchased prior to clearance through the customs by the National Museums of Kenya;	Exempt	14%
Goods falling under tariff number 4907.00.90;	Exempt	14%
Materials and equipment for the construction of grain storage;	Exempt	14%
Transfer of business as a going concern by a registered person to another registered person;	Exempt	14%
Taxable goods supplied to marine fisheries and fish processors;	Exempt	14%
Goods imported or purchased locally for direct and exclusive use in the implementation of projects under a special operating framework arrangements with the Government.	Exempt	14%
Insurance Agency, Insurance Brokerage, Stock Exchange Brokerage	Exempt	14%

Customs

The Act has introduced KES10,000 (≈ USD 100) processing fees on motor vehicles excluding motorcycles imported or purchased duty free prior to clearance through customs under the Fifth Schedule to the East African Community Customs Management Act, 2004.

The processing fee will apply to motor vehicles imported by the following privileged persons under import duty exemption in accordance with the Fifth Schedule of the East African Community Customs Management Act (EAC CMA):

a) Diplomatic and first arrival persons;
b) Donor agencies with bilateral or multilateral agreements with Kenya;
c) International and regional organisations;
d) The War Graves Commission;
e) Disabled, blind and physically handicapped persons;
f) Rally drivers;
g) Goods and equipment for use in aid funded projects;
h) National Red Cross Society;
i) Motor vehicle previously owned by a deceased person outside Kenya; and
j) Returning residents.

Introduction of a processing fee on duty free items is intended to be a recovery measure of the costs of customs clearance of duty-free motor vehicles.

Excise Duty

The Act has amended the Excise Duty Act, no. 23 of 2015 by subjecting to Excise duty, some items that were previously exempt.

i) Amendment of the definition of "other fees" as per the Excise Duty Act

Previous Definition	Change in Tax Law (Amendment) Act 2020 "other fees" – Definition
Defined to include any fees, charges or commissions charged by financial institutions relating to their ***licensed financial institutions***, but does not include interest on loan or return on loan or an insurance premium or premium based or related commissions or fees or commissions earned in respect of a loan or any share of profit or an insurance premium or premium based or related commissions specified in the Insurance Act or regulations made there under.	Defined to include any fees, charges or commissions charged by financial institutions relating to their ***licensed activities,*** but does not include interest on loan or return on loan or an insurance premium or premium based or related commissions or fees or commissions earned in respect of a loan or any share of profit or an insurance premium or premium based or related commissions specified in the Insurance Act or regulations made there under.

The Act has amended the definition to provide clarity that only other fees as defined in the Act which relate to licensed activities are subject to excise duty. This makes it clear that fees earned from non-financial activities are not subject to excise duty.
The change is welcomed and will help reduce disputes with the tax authority on what 'other fees' should be subject to Excise duty.

ii) Reclassification of Exempt goods to Standard Excisable goods

The goods affected by the change are:

- Goods imported or purchased locally for direct and exclusive use in the implementation of projects under special operating framework arrangements with the Government; and
- One personal motor vehicle, excluding buses and minibuses of seating capacity of more than eight seats, imported by a public officer returning from a posting in a Kenyan mission abroad and another motor vehicle by the spouse which is not exempted from Excise Duty under the Second Schedule.

The change on special operating framework arrangements will increase the cost of undertaking private sector-government joint projects which would have otherwise been exempt from Excise duty.

iii) Re-introduction of Excise duty on imported sugar confectionary and chocolate

The Act re-introduced excise duty on locally manufactured sugar confectionery of tariff heading 1704 at KES 20 per Kg and white chocolate, chocolate in blocs, slabs or bars of tariff Nos. 1806.31.00, 1806.32.00 and 1806.90.00 at KES 200 per Kg.

In 2019, the Government removed excise duty on locally manufactured sugar confectionary and chocolate with a view to cushioning local manufacturers from cheap imports. The re-introduced excise duty on these products seems to be geared towards generating additional revenue for the Government and promoting equity between locally manufactured and imported goods.

Miscellaneous Provisions

The Act has amended the Miscellaneous Fees and Levies Act, no 29 of 2016 by introducing 'processing fees' on motor vehicles imported or purchased locally duty free. Additionally, the Act has imposed Import Declaration Fee (IDF) and Railway Development Levy (RDL) on goods which were previously exempt from IDF and RDL.

Below are changes that the Act has introduced

i) Additional purpose for Railway Development Levy RDL

Previous Position	Change in Tax Law (Amendment) Act 2020
RDL was to provide funds for construction of standard gauge railway (SGR) network to facilitate transportation of goods.	RDL will now provide funds for construction and operation of the SGR network to facilitate transportation of goods.

The use of RDL for operating the standard gauge railway network will provide the SGR operators with financial relief and allow them to continue operating even if finances generated from SGR operations are insufficient to run the business.

ii) Repeal of Exemptions from Railway Development Levy (RDL)

Previous Position	Change in Tax Law (Amendment) Act 2020
Exempt	Chargeable to RDL.

Effective 25th April 2020. The Act amends the Miscellaneous Fees and Levies Act to introduce RDL on the following items which were previously exempt under Part B of the Second Schedule to the *Miscellaneous Fees and Levies Act* (MFLA):

- Raw materials for direct and exclusive use in construction by developers or investors in industrial parks of one hundred acres or more located outside the municipalities of Nairobi and Mombasa
- Goods imported for the construction of liquefied petroleum gas storage facilities
- Goods imported for implementation of projects under special operating framework arrangements with the Government

The Cabinet Secretary retains discretionary powers to grant exemptions from RDL and IDF, where he is of the view that the goods imported are in public interest. However, this discretion only applies where the goods imported are in relation to an investment in Kenya of at least KES 200 million (approx. USD 2 million).

iii) Repeal of Exemptions from Import Declaration Fees (IDF)

Previous Position	Change in Tax Law (Amendment) Act 2020
Exempt	Chargeable to IDF.

Effective 25th April 2020. The Act amends the Miscellaneous Fees and Levies Act to introduce IDF on the following items which were previously exempt under Part A of the Second Schedule to the *Miscellaneous Fees and Levies Act* (MFLA):

- Gifts and donations by foreign residents to their relatives in Kenya for their personal use;
- Samples which in the opinion of the Commissioner have no commercial value;
- Raw materials for direct and exclusive use in construction by developers or investors in industrial parks of one hundred acres or more located outside the municipalities of Nairobi and Mombasa; and
- Goods imported for the construction of liquefied petroleum gas storage facilities.

iv) Repeal of Exemptions from Import Declaration Fees (IDF)

Previous Position	Change in Tax Law (Amendment) Act 2020
Not applicable	KES 10,000 processing fee applicable to all motor vehicles excluding motorcycles imported or purchased duty free specified in paragraphs 4, 5, 6, 7, 8, 9, 10 and 11 of Part A, and paragraph 3 and 5 of Part B under the Fifth Schedule to the East African Community Customs Management Act (EACCMA).

Effective 25th April 2020. The change is to ensure that the government earns some revenue from motor vehicles that are not subject to any duties as per EACCMA.

Kenya Revenue Authority Act, No.2 of 1995

1. Tax reporting reward scheme

Effective 25 April 2020 The Act amends the Kenya Revenue Authority Act, No.2 of 1995 to introduce a reward of KES 500, 000 (approx. USD 5,000) for persons that provide information for enforcement of tax laws. This amendment will incentivize persons with information leading to enforcement of tax laws. Currently there is a tax reporting reward scheme for persons that provide information leading to the identification or recovery of unassessed taxes or duties, with the reward ranging between 1 percent to 5 percent.

2. Appointment of agents for revenue banking services

The Act amends the KRA Act to authorise the KRA to appoint a bank as an agent for revenue banking services. It also imposes a 2 percent penalty if such taxes are not remitted within 2 days of collection. This proposal enables for the deepening of the KRA's tax collection infrastructure.

GET IN TOUCH

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