

The electronic tax invoice management system (e-Tims) that the Kenya Revenue Authority recently rolled out is touted to be the game-changer in tax administration. It allows VAT-registered traders to connect real-time to the KRA database using any technology, including mobile phones. By pushing for the introduction of this new technology, President William Ruto has stood by his clarion call: to collect every collectible shilling. Technology with the potential to double the VAT revenue yield is most welcome, but there is more to this technology. Taxes impose some incidental costs on society, making them even more punitive.