



REPUBLIC OF KENYA



KENYA LAW
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**Brinkley Ltd v Commissioner of Domestic Taxes (Miscellaneous Application
E037 of 2020) [2023] KEHC 2891 (KLR) (29 March 2023) (Ruling)**

Neutral citation: [2023] KEHC 2891 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT MOMBASA
MISCELLANEOUS APPLICATION E037 OF 2020
DKN MAGARE, J
MARCH 29, 2023**

BETWEEN

BRINKLEY LTD APPELLANT

AND

COMMISSIONER OF DOMESTIC TAXES RESPONDENT

RULING

1. This is an application for adoption of an alternative dispute Resolution mechanism agreement dated May 31, 2022. I note that the agreement is concluded and signed by both parties in the preserve of a facilitator.
2. The agreement belongs to the parties. This is the kind of agreement anticipated under Section 5 of the *Kenya Revenue Authority Act*. The same provides as follows:-

“1 The Commissioner-General may, upon the recommendation of a Commissioner reward any person for information leading to the identification or recovery of unassessed taxes or duties:

Provided that this section shall not apply to any officer of the Authority.

2 The reward payable under subsection (1) shall be—

- a in the case of information leading to the identification of unassessed duties or taxes, one per centum of the duties or taxes so identified or five hundred thousand shillings, whichever is the less;
- b in the case of information leading to the recovery of unassessed duties or taxes, five per centum of the taxes or duties so recovered or five million shillings, whichever is the less; and



c in the case of information not specified in paragraph (a) and (b) leading to the enforcement of the tax laws, five hundred thousand shillings.”

3. I am satisfied that the agreement is a proper agreement reached by parties. I therefore adopt the same as a judgment of this court. This file is closed.

**DELIVERED, DATED AND SIGNED AT MOMBASA ON THIS 29TH DAY OF MARCH, 2023.
JUDGMENT DELIVERED THROUGH MICROSOFT TEAMS ONLINE PLATFORM.**

HON MR JUSTICE DENNIS KIZITO MAGARE

JUDGE OF THE HIGH COURT, MOMBASA

In the presence of:

Mugalo for the Applicant

No appearance for the Respondent

