



THE ACCOUNTANTS (<i>Tax Practice</i>)Guidelines)	
DOCUMENT NO:	ICPAK/
PREPARED BY:	PROFESSIONAL SERVICES DIVISION
RECOMMENDED BY:	COUNCIL COMMITTEE
APPROVED BY	
DATE OF APPROVAL	
DATE OF ISSUE:	
DATE OF REVIEW	
EFFECTIVE DATE:	



THE ACCOUNTANTS (*TAX PRACTICE*) *GUIDELINES, 2020*

IN EXERCISE of the powers conferred by Section 9 (4) of the Accountants Act, No 15 of 2008, the Council makes the following Guidelines.

No.	Title	Guidelines
1.	Citation	1. These Guidelines may be cited as the Accountants (<i>Tax Practice</i>) <i>Guidelines, 2020</i> .
2.	Interpretation	<p>2. In these Guidelines, unless the context otherwise requires –</p> <p>“Act” means the Accountants Act, No. 15 of 2008;</p> <p>“Ancillary entity” means an entity that provides necessary support to the main activities of an organization;</p> <p>“Certificate” means a certificate issued to a member by the Institute;</p> <p>“Commissioner” means the Commissioner General appointed under the Kenya Revenue Authority Act;</p> <p>“Committee” means the Registration and Quality Assurance Committee (RQAC) established under section 13 of the Accountants Act;</p> <p>“Council” means the Council of the Institute established under section 9 of the Accountants Act;</p> <p>“Disciplinary Committee” means the Committee established under section 31 of the Accountants Act;</p> <p>“Institute” means the Institute of Certified Public Accountants of Kenya established under section 3 of the Accountants Act;</p> <p>“IFAC” means the International Federation of Accountants;</p> <p>“Member” means a member of the Institute;</p> <p>“Misconduct” includes making false tax declarations, aiding and abetting tax evasion and any conduct prohibited by any law relating to the collection of tax;</p> <p>“Tax law” means the Tax Procedures Act, the Income Tax Act, Excise Duty Act, the Value Added Tax Act and any other legislation related to tax;</p> <p>“Tax practitioner” means a member registered by the RQAC;</p>



No.	Title	Guidelines
		<p>“Tax practitioners’ certificate” means the certificate issued by the RQAC.</p>
3.	Eligibility for Application of Tax Practice Certificate.	<p>For an applicant to be considered as a Tax Practitioner, he should meet the following criteria:</p> <ul style="list-style-type: none"> a) Has been an ordinary member of the Institute for the last two years. b) The Applicant should have acquired Two (2) years’ experience in performing taxation work on full time basis or Four (4) years ‘experience on part time basis under the supervision of a member in good standing, who has been holding the practicing certificate for a period of not less than Three (3) years; c) The Applicant should have obtained 40 CPD hours annually in accordance with the Institute’s CPD Guidelines, in the years prior to the application for a Practicing Certificate; d) The Applicant should have attended any of the two mandatory trainings in tax as directed on an annual basis by the Institute; e) A successful Applicant shall pay an annual practicing fee as shall be determined by the Council from time to time. f) A member who wishes to practice as a tax practitioner shall apply in writing to the RQAC in a prescribed form for registration; g) An application made shall be accompanied by a non-refundable fee of Five thousand shillings (Kshs. 5,000);
4	Register for Licensed Accountants (<i>Tax Practice</i>) Guidelines	<p>4 (1) The RQAC shall maintain a register of all Accountants licensed under Accountants (<i>Tax Practice</i>), Guidelines</p> <p>(2) The register shall contain—</p> <ul style="list-style-type: none"> a) the names of all accountants licensed under Accountants (<i>Tax Practice</i>) Guidelines b) the principal address of business and any other place where the licensed accountant) may operate from; and c) the names of the firm and the name of the interim manager where the firm is a sole proprietor d) such other information as the RQAC may deem necessary. <p>(3) A licensed Accountant under these Guidelines shall notify the RQAC of any change in the information in the register within fourteen days of such change.</p>
5	Functions of tax practitioners	<p>5. The functions of a tax practitioner shall be to;—</p>



No.	Title	Guidelines
		<ul style="list-style-type: none"> (a) prepare and submit tax returns on behalf of a taxpayer; (b) liaise with the Kenya Revenue Authority on behalf of a taxpayer on matters relating to tax; (c) advise and represent a taxpayer in matters relating to tax before the Commissioner or the Tribunal established under the Tax Appeals Tribunal Act, 2013; and (d) deal with any other matters that relate to tax on behalf of a taxpayer.
6	Prohibited Practice	<p>6. An Accountant licensed under these Guidelines is prohibited from rendering the following services under this category-</p> <ul style="list-style-type: none"> a) Forming including issuing of audit opinions and reporting on financial statements as prescribed by International Standards on Auditing and International Standards of Supreme Audit Institutions. b) Certifying financial statements
7	Description of Practicing firms	<p>7. Any firm of registered members that has been duly licensed under these Guidelines shall be entitled to describe itself as <i>Certified Public Accountants of Kenya (Tax Practitioners)</i></p>
8	Registration of practicing firms	<p>8. A firm applying for registration as Certified Public Accountants (<i>Tax Practitioner</i>) shall fulfill the following conditions;</p> <ul style="list-style-type: none"> a) complete an application form issued by the Council and submit it to the RQAC for consideration; b) Submit professional indemnity insurance cover equal to at least three times the latest annual turnover of the firm; c) submit a proof of formation of partnership where a firm is not a sole proprietor; d) submit a proof that there are arrangements for the continuity of the practice in the event of death or incapacity of the partner for a sole proprietor firm (s); e) submit a proof that there is a proper place of business with proper physical address. f) Pay the appropriate application fees.
9	Offences	<p>9. A tax practitioner shall commit an offence as prescribed by the provisions of section 41 of the Accountants Act.</p>
10	Conduct of tax practitioners.	<p>10. A tax practitioner shall:</p> <ul style="list-style-type: none"> a) Act in a professional manner in providing services to his clients to enable them to comply with the requirements of any tax law; b) comply with any notice served on the tax practitioner by the Commissioner within the period specified in the notice; c) act in the public interest at all times; d) maintain a separate client account for all tax monies received from client for onward remission to KRA; e) At all times file correct returns on behalf of his clients; and



No.	Title	Guidelines
		f) Be compliant with the Ethics standard as issued by IESBA and ICPAK
11	Investigation of allegations of misconduct by practitioners	11. (1) All allegations of professional misconduct by tax practitioners shall be handled by the disciplinary committee and dealt with in accordance with the provisions of Section 30 to 35 of the Accountants Act.
12	Amendment of Category of license	12. A member in good standing may apply to amend a category of license by delivering to RQAC a form in a prescribed manner, pay prescribed fee and avail any other documents or information specified in the application form or otherwise required by the Council from time to time
13	De- registration of Practicing Firms	13. Registration of a practicing firm as Certified Public Accountants (<i>Tax Practitioner</i>) <i>licensed under these Guidelines</i> shall cease on the occurrence of any of the following: <ul style="list-style-type: none"> (a) where the firm is convicted in a court of law for a financial crime; (b) where the actions of the firm's partners constitute a breach of gross professional conduct or ethics; (c) death or where the partner(s) becomes incapacitated; (d) failure of a practitioner(s) or the firm to pay the annual firm fees for a period of more than three months from the due date; (e) failure of the firm to comply with the international standards and directives issued by the Council from time to time. (f) failure of the firm to keep proper books of accounts as required by law and to pay the required tax to the Government; (g) failure of the firm to maintain good quality work for its clients; or (h) failure of any one of the firm partners(s) to attain the minimum number of hours in continuing professional development programmes; (i) A licensed practitioner shall be deregistered on retirement from active practice and or on voluntarily returning his or her practicing certificate to RQAC.
14	Dispute Resolution	14. In case of any dispute in respect of these Guidelines, the same shall be referred to the Registration and Quality Assurance Committee (RQAC) of the Institute.
15	Transitional Provisions	15. All existing Tax Practitioners in the database as at the effective date of these Guidelines shall be deemed to be registered and licensed under these Guidelines. This window shall be for the licenses already issued during the year of conversion only.
16	Effective Date	These Guidelines shall take effect from the date approved by Council

Dated the _____ 2020.



FCPA Rose Mwaura, MBS
Chairman ICPAK Council.

Please attach 2
current passport
photos of yourself
certified as true
likeness of the
applicant

APPENDIX

THE ACCOUNTANTS ACT
No.15 of 2008

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA
APPLICATION FOR GRANT OF A PRACTISING CERTIFICATE
TAX SERVICES

Applications to be addressed to:

The Chairman
Registration and Quality Assurance Committee
Institute of Certified Public Accountants of Kenya
P.O. Box 59963 00200
NAIROBI

SECTION A

1). Surname (Mr ☐ Mrs. ☐ Miss. ☐ Ms ☐ Dr ☐ Prof. ☐) -----

(Block Letters)

2) Other Names-----

(Block Letters)

3) Registration Number----- Date of Registration-----

Provide copy of the registration certificate from ICPAK. The copy should be certified as being a true copy of the original by an advocate of the High Court of Kenya to whom the Applicant is known.



4) Confirmation of payment of application fee which is non-refundable of **Kshs. 5000.**

Cheques should be made payable to the Institute of Certified Public Accountants of Kenya (ICPAK). Modes of payment – Cheques, Card, M-Pesa - Pay bill 722722 for business number and ICPAK membership number for account number. Telex Transfer/ Telegraphic Transfers; Barclays Bank of Kenya, Moi Avenue branch, A/c 03-075-1597134; Swift Code - BARCKENX OR Standard Chartered Bank, Ruaraka Branch, Account Number: 010-2093120900. Where payment has been made through the bank, the Applicant is required to present the banking slip with his/her application.

NB *The application fee shall be forfeited if the grant of the practising certificate is not awarded within two (2) years from the date of application.*

5) Work experience gained since qualifying (Use additional sheet of paper if necessary)

Name and Address of	From	To	Position Held	Description of Responsibilities
Organization	(date)	(date)		

Provide letters of reference from employer(s) covering the previous two (2) years confirming your professional experience and integrity of work.