



INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA
(Established under Accountants Act, Laws of Kenya)
THE TAXATION MASTERCLASS

Theme: *Taxation considerations for economic development and prosperity*

VENUE: LAKE NAIVASHA RESORT

Date: 15th - 19th March 2021

This program is divided into nine modules covering the various aspects of taxation:

DAY 1- MONDAY 15TH MARCH 2021

DAY 1	TIME	MODULE	TOPICS	KEY AREAS TO BE COVERED	FACILITATOR
DAY 1 15 th March 2021	11.00- 13.00pm	A. Foundation and Keynote Address	1. Background to taxation 2. Principles and canons of taxation 3. Effective tax administration	i Keynote address on the taxation landscape ii Definition of taxation iii Principles and canon of taxation iv Effective tax administration v Tax planning	FCPA Phillip Muema <i>Managing Partner, Andersen Tax</i>
LUNCH BREAK 13.00-14. 00p.m					
DAY 1 15 th March 2021	14.00- 16.00pm	B. National Tax Policy	1. Developing an effective tax policy	i Ingredients of an effective National Tax Policy	CPA Jared Maranga, <i>Partner, Resolute Tax and Business Advisory Services</i>

DAY 2- TUESDAY 16TH MARCH 2021

DAY 2	TIME	MODULE	TOPICS	KEY AREAS TO BE COVERED	FACILITATOR
DAY 2 16 th March 2021	9.00- 10.30pm	C. Tax returns	Understanding the requirements for tax returns	Filing of tax returns	CPA David Busaule <i>Business Transformation Office, Domestic. Taxes Department, KRA</i>
TEA BREAK 10.30-11.00 a.m.					
DAY 2 16 th March 2021	11.00- 13.00pm	D. Value Added Tax (VAT)	1. Legal framework of VAT 2. VAT Regulation	i Definition of VAT ii Understanding the issues around VAT iii VAT Act No.15 of 2013 and related amendments iv VAT Regulations 2017	FCCA Robert Waruiru <i>Associate Director, KPMG</i>
LUNCH BREAK 13.00-14. 00p.m					
DAY 2 16 th March 2021	14.00- 16.00pm	E. Income Tax	1. Legal framework of Income Tax 2. Corporation Tax	i Working papers management ii Data analytics iii Conclusions iv Supervision v Findings (criteria, condition, consequence, cause, corrective action) vi Risk ratings vii Audit Opinions viii Use of conformance statements ix Quarterly and annual Reporting	CPA Sandeep Main Singh <i>Associate Director, Tax & Regulatory Services, KPMG</i>

DAY 3- WEDNESDAY 17TH MARCH 2021

DAY 3	TIME	MODULE	TOPICS	KEY AREAS TO BE COVERED	FACILITATOR
DAY 3 17 th March 2021	9.00- 10.30pm	F. PAYE	3. Pay as You Earn (PAYE)	i Calculation and effective rates ii Penalties iii Implementation of recommendations iv Accepted risks v Emerging issues on PAYE	CPA Samuel Mwaura <i>Tax Partner, Grant Thornton</i>
TEA BREAK 10.30-11.00 a.m					
DAY 3 17 th March 2021	11.00- 13.00pm	G. Amendments to Taxation Laws and new taxes	1. Minimum Tax 2. Tax amendments	i Introduction to Minimum Tax (MT) ii Legal background iii Practices in other jurisdictions and case studies iv Impact of MT on business operations	<i>Daniel Ngumy</i> <i>Partner, Anjarwalla & Khanna LLP</i>
LUNCH BREAK 13.00-14. 00p.m					
DAY 3 17 th March 2021	14.00- 16.00pm	H. AfCFTA	Customs and international trade	Emerging issues in customs and international trade – what is the impact of AfCFTA	CPA Hadijjah Nannyomo <i>Tax Partner, EY</i>

DAY 4- THURSDAY 18TH MARCH 2021

DAY 4	TIME	MODULE	TOPICS	KEY AREAS TO BE COVERED	FACILITATOR
DAY 4 18 th March 2021	9.00-9.45am	I. International Taxes	Principles of International Tax	Tax considerations for Cross-border transactions	CPA James Mulili Senior Manager, Tax PKF CPA Jemimah Mugo Head of Tax, Sub-Saharan Africa – DHL
DAY 4 18 th March 2021	9.45-10.30am	J. Transfer Pricing	Key tenets and foundation of transfer pricing	International tax & Transfer pricing considerations in the wake of COVID 19 developments	
TEA BREAK 10.30-11. 00a.m					
DAY 4 18 th March 2021	11.00-13.00pm	K. Tax Dispute Resolution Mechanisms	Alternative tax dispute resolution mechanisms	Tax dispute resolution mechanisms- the efficacy alternative dispute resolution in enhancing tax compliance	CPA Jemimah Mugo Head of Tax, Sub-Saharan Africa – DHL
LUNCH BREAK 13.00-14. 00p.m					
DAY 4 18 th March 2021	14.00-16.00pm	BEPs and Digital Service Tax	Consideration and emerging issues in Base Erosion and Profit Shifting (BEPs) Digital Service Tax	Base Erosion and Profit Shifting (BEPs) Digital Service Tax	CPA George Obell Deputy Commissioner, Domestic Tax Office, KRA CPA Nixon Omondi, Team Lead, Taxation of Digital Economy KRA CPA James Karanja Head of Secretariat, OECD/UNDP Tax Inspectors without Borders

DAY 5- FRIDAY 19TH MARCH 2021

DAY 4	TIME	MODULE	TOPICS	KEY AREAS TO BE COVERED	FACILITATOR
DAY 5 19 th March 2021	9.00- 10.30pm	L. Case Laws (Tax Principles)	Case Law on Tax Principles	Case Law on Tax Principles <i>-Cases touching on basic principles of taxations</i>	CPA Mercy Mbithi <i>Transfer Pricing Auditor, KRA & Senior Lecturer Tax, SBS</i>
TEA BREAK 10.30-11.00a.m					
DAY 5 19 th March 2021	11.00- 13.00pm	M. Moving Forward	1. Emerging issues in taxation landscape	i Agile tax administration ii Changing skills requirements iii Cybersecurity iv Big data and artificial intelligence v Automating the taxation processes	Mr. Edward Mwachinga, <i>Director, VIVA Africa LLP</i> William Makatiani <i>Chief Executive Officer, Serianu</i>
END OF THE TAXATION MASTER CLASS					

MODE OF STUDY

The following modes of study shall be used:

1. Presentations
2. Examples
3. Case studies
4. Questions and answers
5. Videos
6. Illustrations