



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

Virtual Symposium

INCOME TAX AND INDIRECT TAXES WORKSHOP

Theme: *Enhancing tax compliance in the uncertain environment*

This is one of the mandatory trainings for Practicing Certificate consideration

Date: 21-22nd April 2021

Time: 9.00 AM – 3.30 PM

DAY 1: WEDNESDAY 21ST APRIL 2021

Opening Plenary				
Session Chair: CPA Edwin Makori – CEO, ICPAK				
TIME	DURATION	TOPIC/ACTIVITY	DELIVERY MODE	FACILITATOR(S)
8:45-9.00am	15 Mins	CEO's Welcome Remarks	Speech	CPA Edwin Makori Chief Executive Officer – ICPAK
9.00-10.00a.m	1 Hour	<p>Introduction to Income and indirect tax</p> <ul style="list-style-type: none"> -Introduction to income taxes and indirect taxes -What is the difference between income and indirect tax -Regressive or progressive? -Success in the use of income taxes and indirect taxes in Kenya 	Presentation	CPA Jared Maranga Head of Tax, Resolute Business Advisory
10.00- 10.30am	30 Mins	Open Discussion and Questions	Q&A	Session Chair
11:00-11:30am	30 Mins	Health Break		ALL
11:30-1:00pm	1 Hr	<p>Corporate income tax and the current developments</p> <ul style="list-style-type: none"> -Introduction & history to income tax in Kenya -Charge tax – forms of income subjected to corporate income tax -Taxable income vs Gross income (turnover) 	Presentation	CPA Christine Kahema Director, Alpha Tax & Business Advisory Taxes

		-Deductible and non deductible expenses -Thin capitalisation -Digital Service Tax		
	30 Mins	Open Discussions and Questions	Q&A	Session Chair
1:00-2:00pm	1 Hr	Lunch Break		ALL
2:00-3:00pm	1 Hr	Customs and international trade -Introduction to customs and EACCMA -Custom documentation and procedure requirements (compliance requirements). -Customs management in the wake of Africa Continental free trade area and other emerging issues	Presentation	Cynthia Mayaka Director, Stratton Consulting
	30 Mins	Open Discussion and Questions	Q&A	Session Chair
		End of Day One		

DAY 2: THURSDAY 22ND APRIL 2021

TIME	DURATION	TOPIC/ACTIVITY	DELIVERY MODE	FACILITATOR(S)
9:00-10:30am	1 Hr	Withholding tax developments -Understanding withholding taxes and income tax Act -Compliance requirement for withholding tax -Withholding tax and Double tax agreements -Pros and cons of withholding tax	Presentation	CPA Christine Kahema Director, Alpha Tax & Business Advisory Taxes
	30 Mins	Open Discussions and Questions	Q&A	Session Chair
10:30-11:00am	30 Mins	Health Break		ALL
11.00- 13.00pm	1 Hr 30Mins	VAT and emerging issues -A brief history of VAT and VAT Act 2013 in Kenya -How VAT works	Presentation	CPA Gideon Rotich Senior Manager Tax, PWC

		-Pros and Cons of VAT -Determination of VAT and compliance requirements -Value Added Tax Automated Assessments (VAA)		
	30 Mins	Open Discussion and Questions	Q&A	Session Chair
13:00-14:00pm	1 Hr	Lunch Break		ALL
14:00-15:30pm	1 Hr 20 Mins	Why are most governments shifting from reliance on income tax to use of indirect taxes? Is corporate Income tax a bad tax? Could this inform the introduction of minimum tax and more reliance on indirect taxes?	Panel	<i>Moderator</i> CPA Jared Maranga <i>Resolute Business Advisory</i> <i>Panelists</i> Cynthia Mayaka <i>Director, Stratton Consulting</i> CPA Gideon Rotich <i>Senior Manager Tax, PWC</i> CPA Caleb Mokaya <i>Tax Partner,</i> <i>SKM Consultants</i>
	20 Mins	Open Discussion and Questions	Q&A	Session Chair
	10 Mins	Seminar Closing Remarks		CPA Edwin Makori CEO, ICPAK
		End of Workshop		