ANNUAL TAX SUMMIT 2023
TAXPAYERS MONTH

9TH ANNUAL TAX SUMMIT REPORT 2023

Turning the Reel Tax
Building a Resilient & Progressive System

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Acronyms

ADR	Alternate Dispute Resolution
AfCFTA	Africa Continental Free Trade Area
CBC	Competence Based Curriculum
CET	Common External Tariffs
DST	Digital Service Tax
EAC	East African Community
EGMS	Excisable Goods Management System
EPZ	Export Processing Zones
eTIMS	Electronic Tax Invoice Management System
FMTP	Fourth Medium Term Plan
GSM	Global System for Mobile
IT	Income Tax
KICD	Kenya Institute of Curriculum Development
KRA	Kenya Revenue Authority
KTDA	Kenya Tea Development Agency
LTO	Large Taxpayers Office
MSME	Micro, Small and Medium Enterprises
MTA	Mauritius Tax Administration
MTO	Medium Taxpayers Office
NGO	Non-Governmental Organizations
OECD	Organisation for Economic Co-operation and Development
SARS	South Africa Revenue Service
SEZ	Special economic Zone
SMS	Short message Service
STA	Swedish Tax Agency
TTA	Transferable Tax Allowances
VAT	Value Added Tax
VTDP	Voluntary Tax Disclosure Program

Why the Summit?

The purpose of the Summit is to bring together actors from various Tax Administrations, as well as other key stakeholders (private sector, policy experts, think tanks, academia, media and civil society) to deliberate on solutions to various policy, institutional, legal, and administrative challenges facing tax administrations in Africa.

The Summit is also a public participation platform aimed at enhancing discussions with stakeholders and providing feedback on the status of implementation of interventions, solutions and ideas to resolve challenges and improve tax and customs administration practice.

The objectives of the Tax Summit:

1. To improve African tax systems by sharing ideas, innovations and strategies successfully implemented in other jurisdictions.
2. To enhance the capacity of tax officials on the continent by interactions through networking, knowledge exchange and collaboration.
3. To create a platform for tax policymakers and tax administration officials on the continent to collaborate on improving tax policy decisions that will positively enhance Domestic Revenue mobilisation.

The summit was attended by more than 7,972 delegates virtually from countries across the globe represented and Moderated by Ms. Wageni Wambaa – Manager, Marketing and Communication Department, Kenya Revenue Authority.

Mr. Humphrey Wattanga,
Commissioner General,
Kenya Revenue Authority

Opening Ceremony:

Remarks by Mr. Humphrey Wattanga, Commissioner General Kenya Revenue Authority

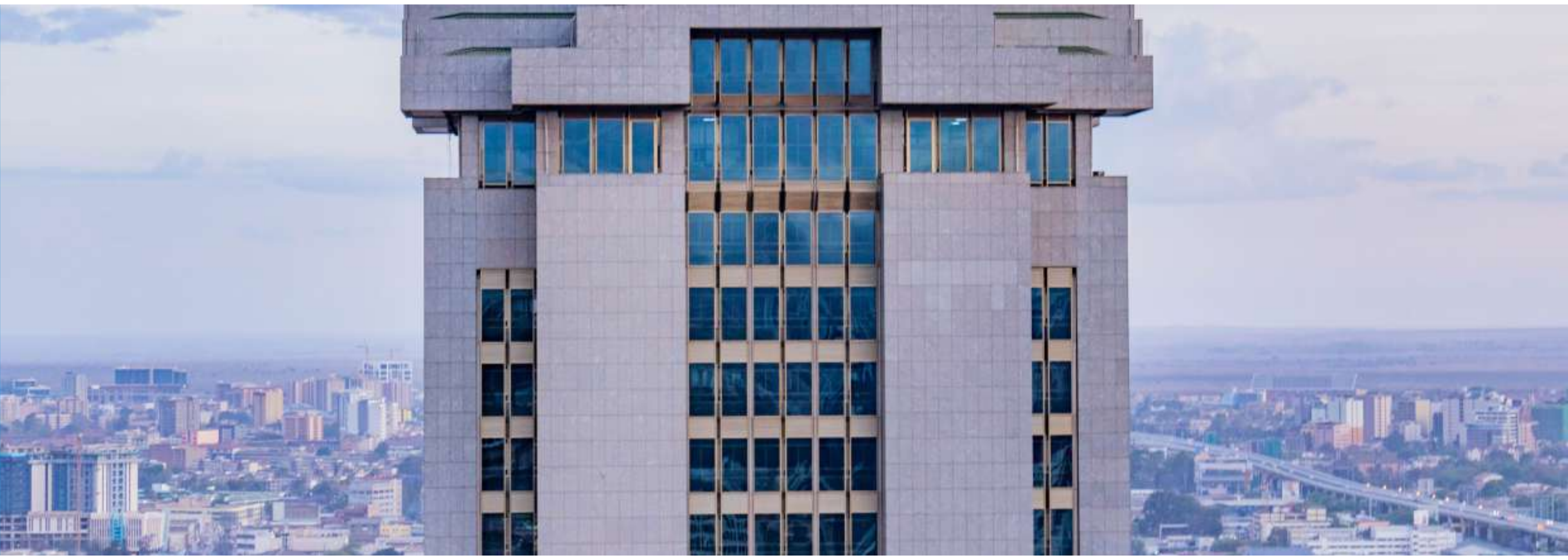
The Annual Tax Summit is one of KRA's tax payer's month's premier activity and part of KRA's stakeholders' engagement initiatives that provide an opportunity for the Authority to engage its partners in open dialogue and develop practical solutions to various economic and tax challenges.

Through this summit Kenya Revenue Authority has collectively reached over 12,000 participants and audiences including but not limited to tax experts, policy makers, public servants, technocrats, civil society, private sector actors, academia among other stakeholders to engage on pertinent issues that touch on our tax systems.

Over the years the summit has also brought together over 100 speakers from more than 50 different countries. Kenya Revenue Authority has implemented a number of recommendations that have been resolved in this summits. these include: -

- The Electronic Tax Invoice Management System (eTIMS) which provides real time information and business transactions.
- The collaboration with the Kenya Institute of Curriculum Development (KICD) in mainstreaming tax education through the launch of a tax based curriculum.
- The cargo scanning management solution that has automated and centralized cargo scanning.
- The data warehouse solution that facilitates the use of data driven compliance interventions.
- The Regional electronic cargo tracking system that provides real time monitoring of cargo across East Africa
- The Excisable Goods Management System (EGMS) used to track excisable goods among others.

These summits therefore, have played a key role in KRA's journey to becoming a globally trusted revenue agency facilitating tax and customs compliance. It is through implementation of various recommendations from previous summits that KRA has improved tax administration processes and enhanced revenue collection.



The 9th Annual Tax Summit is themed: **Turning the Reel: Building a Resilient & Progressive Tax System.** The discussions come at an opportune time when the government is implementing policies and structural reforms to promote investment at the bottom of the economy. These policies are aimed at empowering those at the bottom of the economy to participate in the national development agenda. It is estimated that there are more than 7.4million MSME's in Kenya employing about 15 million people which accounts for 83% of the total labour force *Source Kenya National Bureau of Statistics (KNBS), 2016).*

One of the initiatives under KRA's tax base expansion programme is bringing the informal sector into the tax bracket, the majority of whom are MSMEs.

"At KRA we believe that viable solutions to various challenges can be developed when key stakeholders and major economic players meet, brainstorm and discuss the best way forward." Mr. Humphrey Wattanga, Commissioner General Kenya Revenue Authority

> At KRA we believe that viable solutions to various challenges can be developed when key stakeholders and major economic players meet, brainstorm and discuss the best way forward.

Mr. Humphrey Wattanga, Commissioner General Kenya Revenue Authority

Mr. Anthony Mwaura,
Board Chairman,
Kenya Revenue Authority

Opening Ceremony:

Remarks by KRA Board Chairman Mr. Anthony Mwaura

In his remarks, Mr. Anthony Mwaura, the Chairman of the Kenya Revenue Authority (KRA) Board, extended a warm welcome to all stakeholders and distinguished guests, present at the 9th Annual Tax Summit. He expressed that the summit annually brings together experts and specialists for open discussions on various tax matters in the contemporary world, and this year's focus is on 'Turning the Reel: Building a Resilient and Progressive Tax System.'

Mr. Mwaura highlighted the significance of effective tax systems in fostering a tax compliance culture among taxpayers to expand the tax base. He emphasized the crucial role an effective tax system plays in advancing a country's economic agenda and promoting prosperity for its citizens.

Addressing the recommendations for establishing an effective tax system, Mr. Mwaura identified fairness as a primary characteristic. He mentioned KRA's introduction of the Tax Amnesty Program, allowing taxpayers to apply for waivers of penalties and interest accumulated up to December 31, 2022, until June 30, 2024. The amnesty program aims to simplify compliance and provide taxpayers with a reprieve on accumulated penalties and interest.

Mr. Mwaura further discussed the secondary characteristic of a good tax system, which involves providing sufficient revenue for the government to meet public service demands at a minimum cost of collection. He expressed the desire for the summit's deliberations to offer insights on improving the tax system to mobilize adequate revenue.

The third characteristic highlighted was the simplicity of administration to enhance voluntary compliance. Mr. Mwaura emphasized KRA's efforts in revolutionizing the tax system in Kenya to improve efficiency and compliance, ultimately enhancing revenue collection.

He concluded by challenging the gathered experts to use the Summit as a platform to exchange views and come up with recommendations that will position Tax Administrations at a respectable point on tax matters. Mr. Mwaura reiterated his welcome to all participants, encouraging them to engage in a wide range of subjects and provide innovative and efficient ways of enhancing the tax system.

Keynote Address

Mr. James Muhati, CBS
Principal Secretary, State Department for Economic Planning

During his keynote address, Mr. James Muhati, the Principal Secretary of the National Treasury and Economic Planning, representing Professor Njuguna Ndungu, the Cabinet Secretary for the National Treasury and Economic Planning, conveyed his pleasure at participating in the opening ceremony of the 9th Annual Tax Summit. He noted that this year's theme aligns with the government's Bottom-up Economic Transformation Agenda (BETA), which aims to enhance the well-being of Kenyans by increasing investments, generating employment, lowering living costs, improving total revenue collection, and balancing the country's foreign exchange.

Mr. Muhati highlighted the five core pillars of BETA, which include Agriculture, MSMEs, Housing and settlement, Healthcare and Digital superhighway, and Creative economy. Emphasizing the significance of the tax summit's outcomes for implementing BETA and ensuring the sustainability of the country's economy, he underscored the need for predictable and adequate funding.

The summit aimed to address the challenge of creating a tax system resilient to economic shocks. Mr. Muhati stressed the importance of policies facilitating a swift rebound in the face of external economic shocks and the adaptability of tax systems to changing practices both locally and internationally. He highlighted the critical role of appropriate policy measures in closing revenue gaps and ensuring a robust domestic resource mobilization agenda.

The enhancement of tax policies, according to Mr. Muhati, allows the government to grow tax revenue, provide a legal framework for tax incentives, offer guidance, ensure certainty, and establish coherence. He provided insights into the ongoing tax policy reforms by the Government, specifically the implementation of the National Tax Policy and the Medium Term Revenue Strategy (MTRS) for 2023-2027, aimed at expanding the tax base and embracing international best practices.

MTRS, with its legal, administrative, and policy measures, is expected to boost tax revenues over the medium term, instilling confidence and compliance in the tax industry. Mr. Muhati highlighted Tax Base Expansion (TBE) as a key strategy within MTRS, serving as a roadmap for enhancing domestic revenue mobilization without overburdening taxpayers in existing taxable brackets. He emphasized the government's encouragement of a culture of voluntary compliance and the rigorous implementation of the Tax Amnesty program to enhance voluntary tax compliance.

Expressing the commitment of the National Treasury and Economic Planning to ensuring Kenya's tax system ranks among the best globally, Mr. Muhati stated that they would continue to implement tax policies promoting the expansion of the tax base and a friendly operating environment for all taxpayers. He clarified that the introduced tax policies are well-thought-through and intended to benefit all players in the economy, urging stakeholders to participate in noble tax discussions for more effective policy formulation and implementation.

Mr. Muhati concluded his address by expressing optimism regarding the Summit's outcomes and their significant contribution to shaping the envisioned Tax Administration Landscape. Participants were encouraged to deliberate on how tax administration could revolutionize the taxation landscape, providing recommendations to modify and improve tax administration policies for enhanced revenue collection. In closing, he wished all participants fruitful deliberations as they officially opened the discussions.

Plenary 1: Tax Morale the Vision of Tax Administrations – Building a Social Contract with Citizens Lessons, Opportunities and Road Map

Panellists

1. **Mr. Darshan Shah –** Former Board Member, Kenya Revenue Authority
2. **Joseph Stead -** Senior Policy Analyst in the Global Relations & Development Division Organization for Economic Co-operation and Development
3. **Mr. Sudhamo Lal -** CS, Director General, Mauritius Revenue Authority
4. **Mr. Anders Stridh -** Swedish Tax Agency
5. **Dr. David Ndii-** Chairperson of the President's Economic Council

Preamble

Tax compliance is essential for governments to generate revenue and provide public services. However, tax morale, which is the willingness to comply with tax laws, can be low due to various factors. In Kenya, these factors include perceived fairness, transparency, and accountability of the tax system; simplicity of tax compliance; quality of public services; tax enforcement; economic conditions; and public perception of the tax system.

This session's focus is primarily on the key role of Tax morale and the vision of Tax administrations. Generally, Taxes can be understood as a contract between the citizens and the state: Citizens pay taxes in return for security and social services (Scholz 2003). This session seeks to draw experiences and learnings of counterparts in driving tax morale to foster a culture of voluntary compliance, leading to increased tax revenues and sustainable development.

Summary of Discussions

The discussions revolved around factors influencing tax morale and compliance. Key determinants included trust in government, the quality of tax administration, certainty in the tax regime, the relationship between businesses and tax authorities, and perceived value for money in service provision.

The Kenya Revenue Authority (KRA) is actively working on transitioning from an enforcement-focused approach to a facilitation-oriented strategy. Initiatives include collaboration with the education sector to instill national responsibility from an early age, observing taxpayers' month to express gratitude, and implementing motivational measures such as webinars, seminars, social media campaigns, and KRA TV. Additional efforts include offering payment plans, a Voluntary Tax Disclosure Program (VTDP), and an Amnesty program to assist taxpayers in meeting their obligations. Technological advancements, such as the Electronic Tax Invoice Management System (eTiMS), aim to simplify tax processes. Additionally, the reduction in the Residential Rental tax rate and overall simplification of the tax regime are geared toward encouraging tax compliance.

Summary of Discussions

The World Bank highlights enforcement, fairness, and trust as the three main factors influencing tax compliance. These factors contribute to two types of compliance: enforced compliance driven by fear of punishment and voluntary compliance motivated by tax morale. Trust emerges as the most significant factor in fostering voluntary compliance.

Studies conducted by the Organisation for Economic Co-operation and Development (OECD), using data from the Afro barometer, indicate that religion and gender play roles in shaping tax morale. Individuals with stronger religious beliefs tend to exhibit higher tax morale and a greater willingness to pay taxes. Globally, women generally demonstrate higher tax morale than men.

The discussions emphasized the multifaceted nature of tax morale and compliance, highlighting the importance of trust, fairness, and effective communication. The ongoing efforts by the Kenya Revenue Authority, aligned with global insights on factors influencing compliance, are contributing to improved tax morale and compliance in Kenya.

> **“Tax morale we find is a big component of tax compliance but it’s not the only one.”**
>
> Mr. Joseph Stead

Tax morale is significantly influenced by the ease of paying taxes and understanding tax obligations.

The Australian tax office has developed a pyramid model to categorize taxpayers based on their compliance behaviour. The pyramid’s base consists of disengaged taxpayers who have chosen not to comply and need enforcement measures to do so. The next level comprises individuals who are reluctant to pay but can be coerced into compliance through fear-based tactics. The third level includes those who attempt to comply but occasionally fail and require assistance. The final level encompasses those who are committed to doing the right thing and should have their compliance process streamlined.

A tax morale strategy should aim to identify the majority of taxpayers on the pyramid and guide them down through the levels. Enforcement measures should be tailored to each taxpayer’s compliance level.

He stated, while tax morale isn’t the sole determinant of compliance, it warrants careful consideration in devising effective compliance strategies. By understanding the interplay between tax morale, enforcement, facilitation, and trust, tax authorities can formulate targeted strategies to enhance compliance levels, ultimately fostering a more robust tax ecosystem.

In Mauritius Tax Administration (MTA), enforcement is achieved by widening and deepening the tax base. To facilitate this, a tax risk management unit was established to compare third-party information with the facts and figures declared on taxpayers’ returns. The unit identified areas where there were discrepancies, such as in the cash economy, and introduced Transferable Tax Allowances (TTAs) to provide an indication of transactions.

> **“The best tax system comes from “voluntary compliance, which is a three-legged chair containing the universality of self-assessment, the system of the audit, and simple automated processes.”**
>
> Mr. Sudhamo Lal, CSK

Facilitation in MTA is achieved by making it easy for taxpayers to comply with their tax obligations. The tax administration has created a system that is simple, automated, and transparent. Taxpayers can register their business online, and the administration gets the data from the corporate register of companies to allot them a tax number. The taxpayer can pay taxes online by providing their account number, and the account is debited directly resulting in 100% of the taxes being collected online.

Trust is built by having MTA taxpayers file their returns on the portal and needfully informing the taxpayer about their liabilities and obligations. Ignorance of the law is no excuse, and the taxpayer must be told what they need to do and what they should not to comply with the law.

The MTA has introduced the taxpayer mailing service that provides taxpayers with information about their tax obligations, *taxpayer portal* that allows taxpayers to access their tax information and file their returns online that are pre-filled and simplified, and *chatbots* can answer taxpayers' questions about their tax obligations and there is *customer service* for taxpayers who are not computer literate.

Overall, the transformation in Mauritius' tax administration underscored the importance of striking a balance between enforcement, facilitation, and trust. By embracing automation, transparency, and stakeholder engagement, the Mauritius Revenue Authority (MRA) aimed to foster a culture of compliance and trust, ensuring equitable treatment for all taxpayers

The Swedish Tax Agency initiated a strategic transition from relying on coercive enforcement to promoting voluntary compliance, propelled by a deeper comprehension of taxpayer behavior. This transition emphasized the significance of trust, fairness, and empathy in encouraging compliance. Through research and engagement initiatives, valuable insights were obtained, guiding a more people-centered approach. Recognizing the critical importance of fairness, efforts were made to address underlying systemic issues. Enforcement strategies were adjusted to foster compliance supportively rather than through fear tactics. This strategic realignment yielded favorable outcomes, cultivating a compliance culture grounded in trust and collaboration. Collaboration with counterparts in Kenya presents additional avenues for shared learning and enhancing compliance endeavors.

The Swedish Tax Agency's journey highlights the crucial importance of empathy, trust, and fairness in effective tax administration. By adhering to these principles, tax authorities can foster an environment of voluntary compliance, resulting in a fairer and more efficient tax system. Additionally, collaborative efforts with partners in Kenya and other regions show potential for enhancing voluntary compliance initiatives and creating a more equitable tax landscape for all stakeholders.

> **"Trust is not anything that you can control, it is more like love or something that we feel inside, if you trust someone or not. So we focus more in carrying out what we are supposed to do in a way that we earn trust."**
>
> Mr. Anders Stridh

In Kenya and similar African countries, the dominance of the micro and small enterprise economy presents challenges and opportunities for tax administration. While historically less focused on this sector due to administrative burdens, the digital financial revolution has enabled the possibility of on boarding virtually all taxpayers at low cost. This shift calls for a re-evaluation of tax morale, emphasizing voluntary compliance facilitated by technology.

Central to enhancing tax morale is the character of the social contract between the state and its citizens. The increasing prominence of discussions around taxation reflects a growing awareness of its importance in governance and accountability. By engaging citizens in dialogues about taxation, representation, and accountability, there's potential to strengthen tax morale and foster a more equitable and sustainable tax system.

> **"The analogy between tax morale and organized religion offers valuable insights into the nature of taxation as a societal obligation. Just as houses of worship are funded by voluntary contributions, taxation ideally operates on the principle of contributing according to one's means out of a sense of duty."**
>
> Mr. David Ndii

Value Added Tax (VAT) stands out as a crucial revenue source for the government if effectively managed. Its broad application and uniform tax rate across various supplies highlight its potential to generate substantial revenue

To bolster VAT administration in Kenya, several initiatives and investments have been undertaken, including the implementation of e-filing systems, effective audit programs, and the utilization of withholding VAT to broaden the tax net. However, challenges persist, such as a low VAT-to-collection ratio and issues with self-assessment systems and VAT fraud.

KRA is actively addressing these weaknesses through various measures, including the full rollout of e-filing systems and leveraging technology to enhance tax data reporting. Additionally, the Medium-Term Revenue Strategy (MTRS) acknowledges the VAT performance gap and proposes measures to address it, such as revisiting the VAT threshold and standard tax rate.

While the VAT system offers significant revenue-generating opportunities, its full potential has yet to be realized in Kenya.

Key Highlights

1. Trust has the biggest impact on voluntary compliance or tax morale.
2. Willingness to pay taxes is linked to how easy it is to pay taxes and understanding what taxes need to be paid.
3. Profiling different types of taxpayer groups based on compliance levels is important for compliance. This data can help authorities identify where most taxpayers are distributed and inform the starting point for enforcement strategies

Key recommendations

1. Build trust with taxpayers by demonstrating transparency, fairness, and accountability in tax administration.
2. Use a range of enforcement methods, from education and assistance to penalties, to address the different needs of taxpayers.
3. Make it easy for taxpayers to understand and comply with tax rules and regulations.
4. Clearly communicate how tax revenues are used to fund public goods and services.
5. Conduct regular taxpayer satisfaction surveys. Gather feedback from taxpayers to identify areas for improvement in tax administration.
6. Focus on understanding the factors that influence taxpayer behaviour and use technology to facilitate compliance.
7. Promote civic discourse on taxation. Encourage open discussion between the government and citizens about taxation, accountability, and value for money.

Key Statistics

1. The Swedish Tax Agency (STA) conducts an annual taxpayer satisfaction survey, gathering between 2000 and 3000 opinions and suggestions, with a commitment to implementing feasible improvements based on the feedback received.
2. The Kenya Revenue Authority (KRA) supervises about 200,000 registered VAT-paying businesses. Nonetheless, there are nearly a million businesses making use of Kenya Pay Bills, predominantly comprising smaller, long-established enterprises that handle their finances through mobile phone wallets. Consequently, it is crucial for the administration to prioritize the cultivation of tax morale.

Plenary 2: Promoting Predictability & Stability of The Tax System - National Tax Policy as a Tool for Tax Base Expansion

Keynote Speaker: Mr. Simon Chelugui ,
Cabinet Secretary Co-operatives and Micro, Small and Medium Enterprises (MSME) Development.

Discussants

1. **Mr. Richard Muteti HSC - CEO,** Confederation of Micro and Small Enterprises Organisation - East Africa.
2. **Mr. Ashif Kassam, O.G.W –** Board Member, Kenya Revenue Authority.
3. **Justice Alfred Mabeya -** Presiding Judge of the Commercial & Tax Division, High Court of Kenya.
4. **Dr. Julius King'etich -** Regional Chief Executive Officer of Jubilee Holdings Limited.

Preamble

The first session in plenary one underscored the ease of paying taxes and understanding tax obligations as significant influencers on Tax morale. Rapid shifts in fiscal policies divert resources away from industrial productivity towards quick compliance adjustments and clearly affecting revenue generation.

This follow up session's focus was on the importance of establishing stable and predictable policies to drive the socio-economic objectives of the country through the National Tax Policy.

A National Tax Policy is an encompassing framework or set of guiding principles formulated by a government to outline its approach to taxation. It covers various aspects of taxation such as rates, exemptions, deductions, incentives, and administrative procedures. The policy serves as a strategic tool to achieve revenue generation, economic growth, social equity, and other policy objectives.

Creating stability through tax regulations provides investors with the confidence to make well-informed investment decisions without the uncertainty of costs associated with frequent reviews of tax laws.

The utmost significance of predictability and stability in the tax system cannot be overstated. While stability should be a priority in tax policies, they must also balance flexibility and adaptation to changing economic conditions and policy goals. Moreover, these policies should align short-term revenue needs with long-term economic growth objectives.

Analyzing Kenya's taxation system reveals three main concerns: the lack of clear tax policy goals, irregular changes in the tax code, and overlapping taxation at both national and local government levels.

Keynote Address

Mr. Simon Chelugui
Cabinet Secretary Cooperatives and Micro, Small and
Medium Enterprises Organization – East Africa.

Promoting Predictability and Stability of the Tax System: National Tax Policy as a Tool for Tax Base Expansion

The Micro, Small, and Medium Enterprise (MSME) sector in Kenya is a pivotal player in employment, engaging a substantial 18 million individuals, with 15 million operating within the informal sector. This sector serves as a crucial source of job creation, particularly for low-skilled workers. Despite its significance, MSMEs grapple with a range of challenges that impede their compliance with tax regulations.

Firstly, informality poses a substantial hurdle, as many MSMEs operate off the grid, making it difficult for tax authorities to track and regulate their activities. The reliance on cash transactions further complicates matters, hindering auditing processes and financial monitoring. Moreover, a prevalent lack of record-keeping practices within the sector undermines the ability to maintain accurate financial records.

A notable issue is the limited tax education among MSMEs, as many are unaware of their tax obligations or the incentives available to them. Additionally, a digital infrastructure gap persists, with a significant number of MSMEs lacking access to digital tools and the necessary knowledge of modern tax systems.

To bolster tax compliance within the MSME sector, several measures have been suggested. Encouraging formalization through the Micro and Small Enterprises Authority (MSEA) is proposed to enhance visibility and streamline tax tracking. The promotion of digital transactions is seen as a means to improve transparency and simplify auditing processes. Offering taxpayer support services can assist MSMEs in understanding and meeting their tax obligations effectively.

Further recommendations include promoting digitization for better record-keeping, sensitizing and capacity-building initiatives to educate MSMEs about their tax responsibilities, and providing tax incentives such as tax holidays and credits to motivate compliance.

Addressing these challenges and implementing the proposed measures is intended to create a more compliant and transparent environment within the MSME sector. This, in turn, is expected to contribute significantly to the overall economic growth and development of the country.

In conclusion,

> **“The MSME sector’s potential is vast, but realizing it requires a united effort. Formalization, aggregation, capacity building, and accessible financing are key. Cooperation among all stakeholders is crucial for success.”**

Mr. Simon Chelugui

Summary of Discussions

The Kenyan tax system requires a delicate balance between stability and adaptability to changing economic conditions. Simplifying the tax regime for small businesses and creating aggregation systems for the informal sector can broaden the tax base. Standardizing taxation at both national and county levels ensures consistency and reduces the burden on taxpayers. Promoting dispute resolution through mediation or arbitration streamlines the process and alleviates the workload on courts, with the judiciary playing a pivotal role in interpreting tax laws and upholding the rule of law for a predictable environment.

The informal sector's significant role in Kenya's economy necessitates practical knowledge about tax regimes and structured institutional relationships to enhance compliance. Simplifying the tax regime for small businesses, reducing personal exemptions, and implementing fair rates for both Income Tax (IT) and Value Added Tax (VAT) emerged as fundamental considerations.

> "**Simplification in personal income tax entails reducing personal exemptions while introducing a zero-rate tax for the lower income brackets**"
>
> Mr. Ashif Kassam

Formalizing the informal sector through aggregation systems akin to successful models like the Kenya Tea Development Agency (KTDA) was advocated. Combining efforts between the National Government and local County Governments in tax collection was proposed to eliminate unnecessary complexity and create a more efficient tax collection process.

Efficient dispute resolution mechanisms ensure fair tax assessments and encourage compliance. The judiciary's role in issuing clear and consistent judgments, upholding the rule of law, and maintaining the integrity of the tax system is crucial for building trust and fostering economic development.

> "**A reliable and predictable tax system, supported by an impartial judiciary, attracts investment and contributes to economic growth**"
>
> Justice Alfred Mabeya

Incentivizing production and ensuring a predictable taxation framework are essential for economic growth and social welfare. Streamlining processes, standardizing taxation, and formalizing the informal sector were highlighted, alongside efficient dispute resolution mechanisms and institutional strengthening within revenue authorities.

In conclusion, prioritizing policies that encourage production, ensure fairness, and promote compliance lays the foundation for long-term growth and prosperity. Domesticating approaches to tax-based expansion and fostering collaboration between tax authorities and the informal sector are crucial for creating an enabling environment that fuels economic growth and prosperity.

Key Highlights

1. MSMEs play a vital role in the Kenyan economy, generating employment opportunities and contributing to tax revenue.
2. Formalizing the informal sector is crucial to expanding the tax base and ensuring that MSMEs contribute their fair share of taxes.
3. Aggregation systems, akin to successful models like the Kenya Tea Development Agency (KTDA) can streamline the formalization process and make it easier for MSMEs to comply with tax regulations.
4. Governments, Financial Institutions, and Non-Governmental Organizations (NGOs) should collaborate to provide MSMEs with the necessary support, such as training, financing, and access to digital infrastructure.
5. By addressing the challenges faced by MSMEs, policymakers can unleash the sector's potential to drive economic growth and create jobs.

Key Recommendations

1. Consolidate tax administration under the Kenya Revenue Authority (KRA) at both National and County levels to streamline the tax collection process and reduce administrative burdens.
2. KRA should establish dedicated taxpayer support centres to provide MSMEs with readily accessible assistance on tax-related matters i.e. In addition to Large Taxpayers Office (LTO), Medium Taxpayers Office (MTO), have the four MSME sectors of Small Manufacturers, Small Traders, Service providers and Agribusiness supporting divisions and hotlines.
3. KRA should address the psychology of MSMEs to make them voluntarily, promote a character of social contract and relate tax to social benefits through education.
4. Encourage the adoption of mobile money and banking systems among MSMEs to enhance transaction tracking and facilitate tax compliance.
5. Tax regimes should prioritize reducing personal income tax exemptions and implement clear, transparent, and predictable long-term policies to foster tax morale and encourage voluntary compliance.
6. Best marketing is by a happy satisfied customer using word of mouth to talk about his experience. Let citizens testify that the services they receive is as a result of their taxes.

Key Highlights

1. MSME's has about 18 million jobs in Kenya out of which 15 million of them are in the informal sector. (Ministry of Cooperatives and Micro, Small and Medium Enterprises(MSMEs) Development, n.d.)

Plenary 3: Moving The Cog - Eonominc Transformation Through Export Promotion

Keynote Speaker: Ms. Annette Mutaawe Ssemuwemba,
Deputy Secretary General Customs, Trade and Monetary Affairs, East African Community (EAC)

Discussants

1. **Mr. Kennedy Mutisya, Chief Finance Officer,** Kenya Bankers Association (KBA)
2. **Mr. Jaswinder Bedi, EBS, MBS,** Chairman Kenya Exports Promotion and
3. **Mr. Joab Omole, KRA Customs & Border Control**
4. **Mr. Maina Ruo,** Technical Director, Kenya Nut Company Ltd

Preamble

This session's discussions focus was on specific measures that governments in developing countries like Kenya could explore or put in place to promote exports from a governance, trade facilitation, regional & international and policy angles to foster economic development.

Countries adopt Export promotion strategies to stimulate economic growth. These strategies make exporting profitable and cost-effective for exporters and build a more business-friendly environment. Governments leverage economic and trade policies to ensure international market access for domestic products through a range of domestic policies and international trade agreements between countries.

In Kenya, the growth of exports anchors on the draft Fourth Medium Term Plan (MTP 2023-2027) of the Kenya Vision 2030. The plan seeks to take advantage of economic partnerships, particularly the East Africa Community (EAC) and the Africa Continental Free Trade Area (AfCFTA), to grow the overall GDP to 7.2% by 2027. The plan focuses on agriculture transformation, manufacturing, services economy, creative economy, and MSMEs to drive functioning markets.

Kenya's National Trade Policy aims for export growth through value addition in export-oriented manufacturing and services. It includes domestic trade, international trade, complementary measures, and the legal framework. The 2018 National Export Development and Promotion Strategy provides a comprehensive approach to trade and investment opportunities on the African continent, which remains Kenya's most important exporting region. The National Industrialization Policy Framework for Kenya (2012–2030) aims to restructure the economy through industrialization, generate growth and employment, and foster Kenya's integration into the global economy.

Keynote address:

Ms. Annette Mutaawe Ssemuwemba,
Deputy Secretary General Customs, Trade and Monetary Affairs, East African Community (EAC)

The East African Community (EAC) is a regional intergovernmental organization of seven Partner States: Burundi, Kenya, Uganda, Tanzania, Rwanda, the Democratic Republic of Congo, and South Sudan. Export promotion is a critical trade tool for driving economic transformation and integration into the global economy. However, harmonized policies are essential to reduce trade barriers and improve cross-border transportation infrastructure to enhance market access within the region. Trade in the region has stagnated at 15%.

Among its partners, Kenya exported the most in 2022, reaching over 7,000 million US dollars. The increase in intra-EAC exports as a total share of total exports rose from 21% to 24% in 2022, demonstrating the positive impact of the Customs Union on intra-EAC exports. This positive impact is attributed to policies such as the Common External Tariffs (CETs), the Mechanism for Elimination of Internal Tariffs, Rules of Origin, and the removal of Non-Tariff Barriers.

Some factors contributing to increased EAC exports are:

1. Implementation of regional strategies and policies EAC Trade Policy, Investment Policy, Industrialization Policy, SEZ Policy, Export Promotion Strategy, Trade in Services Strategy, E-Commerce Strategy.
2. Schemes for promoting and facilitating export-oriented investments, producing export-competitive goods: Duty & VAT remission schemes, Duty Drawback schemes, EPZs, SEZs
3. EAC Market Access Upgrade Programme to improve market access of selected agriculture value chains- coffee, cocoa, tea, spices, avocado and other horticultural products. Advocated for reducing trade barriers; improved standards and SPS measures; SMEs business capacities enhanced on traceability, industry certification, processing & value addition.

The East African Community (EAC) has implemented several measures to facilitate trade and investment within the region:

	Measure	Description
1	**EAC Single Customs Territory**	Offers faster clearance and release of goods, interconnectivity of Customs & Port Systems, electronic cargo tracking, Single window platforms, and reduced turnaround times from the Ports
2.	**Harmonization of customs procedures and standards**	Over 1900 quality standards have been harmonized
3.	**Trade information portals**	National and regional trade information portals have been developed to simplify import/export procedures and documentation
4.	**Elimination of non-tariff barriers (NTBs)**	23 NTBs have been eliminated. 6 still pending.
5.	**One Stop Border Posts (OSBPs)**	15 OSBPs have been established to facilitate cross-border movement of goods and people
6.	**Promotion of MSMEs**	Simplified Trade Regime, cross-border women in trade, etc. have been implemented to promote MSMEs
7.	**Regional strategies and policies**	EAC Trade policy, Investment policy, Industrialization policy, Special economic Zone (SEZ) policy, export Promotion Strategy, Trade in Services Strategy, E-Commerce Strategy have been implemented
8.	**Schemes for promoting and facilitating export-oriented investments**	Duty & VAT remission schemes, Duty Drawback schemes, Export Processing Zones (EPZs), SEZs have been implemented

	Measure	Description
9.	**EAC Market Access upgrade Programme**	Aims to improve market access of selected agriculture value chains (coffee, cocoa, tea, spices, avocado, and other horticultural products)
10.	**Advocacy for reducing trade barriers**	EAC has advocated for reducing trade barriers at regional and international levels
11.	**Challenges**	• Limited transport infrastructure and logistics • Lack of mutual recognition of standards • High-energy costs • Scarce market information • Recurrence of eliminated non-tariff barriers
12.	**Opportunities**	• Supporting MSMEs to produce for export • Enhancing trade information • Conducting market intelligence • Organizing trade missions • Promoting priority value chains • Pursuing preferential trade agreements

Summary of Discussions

The Kenyan government is actively implementing initiatives to boost exports and foster economic growth. The Simplified Trade Regime, designed to support small taxpayers and MSMEs in exporting their goods, includes streamlined certificates of origin and simplified declarations for exports valued at least USD 2000. In parallel, efforts are focused on enhancing the export-readiness of national produce through value addition. Several policy frameworks, including the draft Fourth Medium Term Plan (4th MTP 2023-2027), the 2018 National Export Development and Promotion Strategy, and the National Industrialization Policy Framework for Kenya (2012–2030), have been developed to guide and support economic growth via exports. While these initiatives have led to a notable 28% increase in exports of goods and services from $8.9 billion in 2010 to $11.5 billion in 2019, the percentage of exports to GDP has declined from 23.6% in 2011 to 10% in 2020, signaling the need for further improvements in promoting exports for Kenya's economic development.

In the realm of government services and trade facilitation, the Kenya Revenue Authority (KRA) plays a crucial role. KRA facilitates trade by implementing simplified trade procedures, efficient customs administration, tax and duty exemptions, capacity building, trade partnerships, and infrastructure development. These efforts have yielded tangible outcomes such as expedited clearance and release of goods, enhanced connectivity of Customs and Port systems, electronic cargo tracking, and harmonization of Customs procedures.

For businesses, access to finance is paramount, particularly for MSMEs. The banking sector, evolving to be more customer-centric, provides tailored solutions and products for MSMEs. Programs like the Kenya Bankers Association's "Inua Biashara" exemplify this approach, offering MSMEs access to credit, skills training, and guidance on maintaining accurate financial records.

The commercial landscape in the region showcases diversity, with businesses engaging in various activities, including agriculture, manufacturing, and services. The agriculture sector, emphasizing cash crops like avocado and macadamia nuts, alongside traditional exports like tea and coffee, holds particular significance.

However, there are identified weaknesses and opportunities. Inefficiencies within revenue administration bodies, marked by complex regulations, border delays, and corruption, can increase the overall cost of doing business, potentially leading to lost sales and increased costs, particularly for perishable goods. Lack of coordination between different agencies, both within the country and across the East African Community (EAC), poses challenges for businesses in understanding and complying with regulations.

Additionally, the formulation of tax policies in isolation from the prevailing economic environment may negatively impact businesses. Increased costs due to inflation and an unfavorable economic climate can pose challenges for businesses to comply with tax regulations. A market-informed tax policy formulation that considers the economic environment and incorporates input from the business community is deemed necessary for effective and sustainable economic development.

Recommendations/ Highlights

The Revenue Administration has an opportunity to implement additional and innovative initiatives to promote exports, particularly for MSMEs. Some of the areas for improvement include:

1. Tax incentives: MSMEs that engage in export activities can benefit from tax relief or decreased tax rates, making their exports more competitive.
2. Simplified tax regimes: Simplifying tax procedures and regulations for MSMEs can reduce the financial burden on these companies and make it easier for them to participate in export activities.
3. Export rebates: Partially refunding taxes paid on exported goods can encourage MSMEs to increase the volume of their exports.
4. Fast-tracking refunds: Exporters should be able to get their VAT refunds processed quickly, especially as cash flow is often a challenge for small businesses.
5. Digital platforms: Establishing digital platforms where MSMEs can easily access information on export laws, tax compliance, and financing options can improve trade overall.
6. Flexible payment plans: Providing flexible tax payment arrangements can be helpful for MSMEs that may experience cash flow problems.
7. The Revenue Administration is essential to trade facilitation, both now and in the future. Kenya must continue to make progress, incorporate new technology, and involve stakeholders in order to achieve its trade goals at the national and regional levels.

Public Lecture: Creating An Economy On Supersonics: The Role Of Digital Transformation

Keynote Speaker: Dr. Shikoh Gitau,
Founder and Chief Executive Officer - Qhala

Preamble

The central focus of this session was a comprehensive reflection on Kenya's digital financial development, exploring the enduring impact of endogenous innovations that have played a pivotal role in shaping the country's digital landscape. The session aimed to extract valuable lessons, identify opportunities, and gain insights into the transformative power of technological advancements, particularly in facilitating revenue mobilization for tax base expansion under the purview of the Kenya Revenue Authority (KRA).

This public lecture also served as a strategic platform to articulate ways in which the KRA can harness the potential of digital transformation to create a supersonic economy, presenting a unique opportunity for taxation. The emphasis was on accelerating the sustainability and growth of government revenues through a deliberate and strategic embrace of digital transformation.

In addition to its primary focus, the public lecture provided an important forum for discussions on the reform of tax design and revenue administration in Kenya. Attendees had the opportunity to engage in conversations surrounding the progress of digitalization, examining its evolution and contemplating the necessary reforms for optimizing the performance of tax administrations in the country.

Furthermore, the session facilitated discussions on Information and Communications Technology (ICT) as a powerful enabler for service delivery. It explored potential opportunities for revenue administrations in the realms of Artificial Intelligence (AI) and Blockchain Technology, recognizing the transformative potential of these innovations in the context of revenue mobilization.

In summary, this session was marked by insightful discussions on Kenya's digital financial development, the influence of endogenous innovations, and the strategic utilization of technology for revenue mobilization. It provided a comprehensive platform to address tax base expansion, digital transformation, and the evolving landscape of tax administrations in Kenya.

Kenya's Digital Journey

1998

1998: The Kenya Communications Act was restructured, leading to the split between Kenya Posta and Kenya Telecommunication Company. This paved the way for the first mobile operator, Kencel.

2000

Kencel launched, followed by Safaricom in October 2000.

2006

Mobile money (M-Pesa) was introduced.

2007

M-Pesa had 19,671 customers, and this marked the beginning of its tremendous growth. By 2022, 83.7% of Kenyan adults were using M-Pesa.

2007-2009

Seminal years for Kenya due to the launch of the Kenya ICT Board and the arrival of undersea cable internet. This era was dubbed the 'Silicon Savannah.'

Kenya's digital landscape has witnessed a remarkable transformation, marked by significant milestones that position the country as a global leader in financial technology and innovation. The introduction of M-Pesa Application Programmming Iinterfaces (APIs) has played a pivotal role in accelerating access to financial services, contributing to Kenya's status as one of the most financially savvy nations worldwide.

The establishment of key tech giants has further solidified Kenya's standing in the global tech ecosystem. The inauguration of the Microsoft Development Centre in 2019, followed by the subsequent establishment of Google Development Centre and Amazon Web Services Development Centre in 2023, reflects the country's growing significance as a hub for technological innovation.

This journey, evolving from the dominance of mobile operators to the forefront of FinTech innovation and the establishment of tech hubs, underscores Kenya's dynamic progress in the digital realm. The synergy between financial technology advancements and the influx of major global tech players positions Kenya as a key player in shaping the digital landscape on a global scale.

The digital landscape in Kenya has witnessed remarkable growth, with internet users reaching 17.86% of the 50 million population in 2023, reflecting over 100% mobile subscription internet penetration and indicating positive advancements for the country.

Kenyans have emerged as leading per capita users of social media globally, making extensive use of platforms such as WhatsApp, GSM for calls, and ranking as the highest per capita users of TikTok. Connectivity goes beyond mere access; it involves leveraging social media for diverse purposes, including trade, communication, work, and economic growth.

This connectivity has paved the way for a global phenomenon—digital transformation—reshaping economies. Digitization simplifies processes through technological integration, exemplified by practices like receiving bank documents via email. Digitalization takes a step further, utilizing technology for enhanced efficiency, as evidenced by the use of chat GPT by judges in the US.

Digital transformation, however, represents a more comprehensive overhaul, necessitating a radical rethinking of how organizations deploy technology, people, and processes to drive substantial changes in business performance and customer experiences. The focus lies in adapting to the evolving needs of customers in the digital age.

In the domain of tax administration, a customer-centric approach is deemed essential. Customer centricity entails providing a delightful user interaction across physical, virtual, and digital touchpoints. Tools like chatbots and automated campaigns are leveraged to ensure easy access to information. Understanding customers' demographics, preferences, and language is crucial for effective connection. Emphasizing simplicity in language and using user-friendly technology is crucial to avoid deterring willing taxpayers and service users. The principles of simplicity and relevance play a pivotal role in achieving customer-centric digital transformation.

“As the next generation of decision makers and taxpayers, late millennials and older Gen Z individuals are emerging. To effectively engage them, we must adapt to their short attention spans, akin to the excitement of an Instagram or TikTok video.”

Knowledge management tools play a crucial role in connecting with citizens, providing them with information efficiently, and ensuring a user-friendly experience. The incorporation of technology and data is pivotal in achieving the digitization of tax systems. There are minimum standards that contribute to a successful tax digitization process, including digital registration, e-filing, e-payment, e-invoicing, and e-accounting, each streamlining various aspects of tax-related tasks.

A comparative overview of Rwanda and South Africa demonstrates the impact of digital transformation. In Rwanda, the implementation of the E-tax platform and M-declaration application significantly increased the number of tax filers and resulted in a 50% surge in VAT collection. In South Africa, the Revenue Service (SARS) collaborated with third-party partners to enhance tax awareness, simplify processes, and reduce non-compliance and tax collection costs.

Design principles for enabling digital transformation at the Kenya Revenue Authority (KRA) need to emphasize Simplicity, Delightfulness, Inclusivity, Transparency, and Security. Making these principles a reality involves a Customer-Centric approach, leveraging a data-driven strategy, fostering collaborative partnerships, ensuring effective communication, and providing comprehensive taxpayer education.

The envisioned success for KRA after implementing these changes includes Engaged and Committed Staff, Innovative and Inclusive products, Increased Customer Satisfaction, and Higher Tax Compliance and Revenue Collection. Key considerations for success involve inclusivity, a human-centric approach, understanding Africa’s youth, maintaining a forward-looking perspective, and fostering a mind-set shift to position KRA as a servant rather than an extractor. In summary, success entails holistic transformation, deep user understanding, and a shift in mind-set.

“Success involves holistic transformation, user understanding, and a shift in mind-set.”

Highlights of key recommendations:

1. Revolutionize digital transactions to increase tax base. This can be done by monitoring electronic registers
2. Avoid using enforcement measures to enhance tax compliance. This can lead to hostility and non-compliance. Instead, tax administrations should advocate for feedback mechanisms to develop trust and ease of paying taxes.
3. Promote tax morale to create a voluntary compliance culture. This can be done through taxpayer education, facilitation, and customer-centric approaches.
4. Formalize, aggregate, and build capacity in the MSME sector. This will enable the sector to contribute optimally to the country’s economic agenda.
5. Simplify tax regimes, reduce exemptions, and develop pro-investment incentives. KRA has already introduced simplified tax regimes, and will continue to make tax paying simple and convenient.
6. Regularly review and revise tax laws to promote predictability and accountability. KRA will continue to work with the National Treasury to develop policies that create a conducive environment for businesses to grow.

The 9th Annual Tax Summit in a nutshell

S/No.	Area of discussion	Recommendations
1.	Tax morale the vision of Tax administrations - Building a social contract with citizens Lessons, Opportunities and Road map	**Enhanced Stakeholder Engagement:** Foster a culture shift within KRA towards proactive listening to taxpayers, emphasizing openness to feedback before initiating solutions. **Heightened Awareness for MSMEs:** The KRA Board and Management should intensify efforts to educate MSMEs on their tax obligations and the advantages of compliance. Utilize educational campaigns, workshops, and other outreach activities for effective sensitization. **Adopting Best Practices from Mauritius Tax Authority (MTA):** Implement the use of third-party information, following the successful model of the Mauritius Tax Authority, to identify taxpayers with inconsistencies in their tax returns. Leverage this information to generate variation statements for audit purposes. **Broadening the Responsibility for Tax Compliance:** Emulate the approach of the Mauritius Tax Authority by communicating that tax compliance is a collective responsibility, extending beyond the realm of Chief Financial Officers (CFOs). Encourage a shared commitment to compliance across all organizational levels.
2.	Promoting predictability & Stability of the Tax System - National Tax Policy as a tool for tax base expansion	**Facilitate Stakeholder Consultations in Legislation:** Promote consultations with stakeholders during the law-making process, focusing on sectoral discussions to minimize disputes arising from individual taxpayer interests. **Enhance Taxpayer Education and Awareness:** Increase efforts to educate taxpayers about the benefits of taxation, fostering a clearer understanding of the positive impacts on both individuals and the broader economy. **Addressing the Tax Gap and Reducing Dependency on Foreign Loans:** Clearly articulate the concept of the tax gap, actively work to fill it, and reduce reliance on foreign loans. Enhance domestic production to create a virtuous cycle leading to increased tax revenues. **Transparent Communication and Policy Response:** Ensure a critical and transparent communication strategy regarding how KRA responds to taxpayers on introduced tax laws. Facilitate discussions on how diverse sectors will benefit from the policies. **Digital Platform Sensitization:** Expand awareness campaigns on digital platforms to encourage the adoption of digital record-keeping and tax reporting systems. This initiative aims to assist MSMEs in complying with tax laws more effectively and efficiently.

S/No.	Area of discussion	Recommendations
2.		**Establish Dedicated MSME Support Services:** Create dedicated support services, divisions, or hotlines specifically for MSMEs. This specialized assistance will aid MSMEs in understanding and complying with tax laws while navigating the KRA system. **Domestication of Tax Approach for Daily Economy: D**evelop tools to identify and mitigate financial transactions in the daily economy, specifically targeting MSMEs. This involves creating tracking mechanisms for financial transactions, even in small or informal setups. **Collaboration with Ministry of MSMEs for Formalization:** Collaborate with the Ministry of MSMEs to support the formalization process through registration with the Micro and Small Enterprises Authority (MSEA). This collaboration aims to increase the number of registered MSMEs paying taxes to KRA.
3.	**Moving the cog: Economic Transformation through Export Promotion**	**Expedite VAT Refund Processing:** Streamline the process of Value Added Tax (VAT) refunds for exporters, ensuring swift transactions, particularly considering the cash flow constraints frequently encountered by small businesses. **Implement User-Friendly Digital Platforms:** Create easily accessible digital platforms for Micro, Small, and Medium Enterprises (MSMEs), offering comprehensive information on export laws, tax compliance, and available financing options to enhance overall trade efficiency. **Offer Adaptable Tax Payment Schemes:** Introduce flexible tax payment plans to accommodate the specific needs of MSMEs, particularly those facing cash flow challenges. This measure aims to provide financial flexibility for small businesses. **Prioritize Revenue Administration for Trade Facilitation:** Recognize the pivotal role of effective Revenue Administration in facilitating trade, emphasizing its significance both in the present and future contexts.
4.	**Creating an Economy on Supersonics: The Role of Digital Transformation**.	**Drive Tax Digitalization through Digital Tools Implementation:** Adopt digital registration, e-payment systems, e-invoicing, and e-accounting to achieve a comprehensive digital transformation in tax processes. **Embrace a Customer-Centric Approach:** Prioritize a customer-centric strategy emphasizing simplicity, delightfulness, inclusivity, transparency, and security in all interactions with taxpayers. **Forge Collaborative Partnerships for User-Friendly Processes:** Work in collaboration with partners to enhance awareness and streamline the tax process, making it more accessible and user-friendly for taxpayers.

S/No.	Area of discussion	Recommendations
4.	**Creating an Economy on Supersonics: The Role of Digital Transformation**.	**Ensure Staff Commitment and Engagement:** Actively engage and involve staff to foster commitment to the mission, creating a dedicated and motivated workforce. Enhance User Satisfaction through Friendly Tax Services: Strive to boost customer satisfaction by providing user-friendly and efficient tax services, ultimately creating a positive experience for taxpayers. **Innovate with Inclusive Products like Mobile Tax Apps:** Develop innovative and inclusive products, such as mobile applications for tax filing, to cater to a diverse range of users and simplify the tax process. **Focus on Increasing Compliance for Revenue Boost:** Concentrate efforts on increasing compliance to not only strengthen adherence to tax obligations but also boost overall revenue generation.

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9. Ms Loice Akello – Member
10. Ms. Vionah Omollo – Member
11. Mr. Rading Kwaje - Digital Publicity
12. Mr. Allan Madoka - Content and Coverage (Photo & Video)
13. Mr. Samuel Angima - Technical and Live Streaming Set – up (KRA TV)
14. Hezekiel Mungai - Content and Coverage (KRA TV -Video)

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