



# THE **QUARTERLY** OUTLOOK

OFFICIAL NEWSLETTER OF THE KENYA SCHOOL  
OF REVENUE ADMINISTRATION (KESRA)

APRIL 2021 | ISSUE 5

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Editor: Faith Boke Marwa.



# Discover your future at KESRA

## MAY 2021 INTAKE ONGOING

**APPLY NOW!!**

Kenya School of Revenue Administration (KESRA), a department under the Kenya Revenue Authority, is KRA's premier training School. The School trains on Tax, Customs and Fiscal policy targeting business professionals, KRA staff and the general public. The School carries out various stakeholder engagement initiatives

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[www.kesra.ac.ke](http://www.kesra.ac.ke)



**Dr. Bernard  
Baimwera**  
Dean of studies,  
KESRA

I am excited to welcome you to the Kenya School of Revenue Administration. KESRA offers some of the fastest growing and highest demand tax and customs related programs in the whole of East and Central Africa. As Dean of Studies in the school, I'm extremely proud of the rich tradition of providing practical, experience-based tax, customs and fiscal policy education that KESRA has upheld since its founding.

Our programs have an established, long history of providing allied tax and customs professionals in the workforces of our country and indeed in the whole of East and Southern Africa region. They also prepare our students and practitioners to become leaders with the moral depth and intellectual intensity necessary to meet the challenges of a time of critical transition in society.

We have leveraged on technology to gain a wider reach of our trainees,

who are widely dispersed in the country and the region at large. Our academy is highly scalable and has been instrumental in meeting our learner demands during the health crisis. Our robust Learning Management System helps our trainees access learning round the clock, giving them an edge during the pandemic.

KESRA offers a friendly and exciting academic environment in which the views, values, ideas and experiences of students from more than 21 countries are not only shared, but also analyzed and reexamined thoroughly through continuous interaction among students, faculty members and industry experts.

KESRA has highly professional faculty, sourced from within and without the ranks, and consisting of seasoned industry experts, capable of applying the theory of change in all contemporary and emerging issues in our specialist programs. Our faculty are highly focused on student success, and are dedicated to bringing real life experiences into

the classroom and work setting to enhance the learning outcomes of the students.

We are very proud of our students and the opportunities they have to positively impact the future of the economy. We have high expectations for all students and trainees enrolled at KESRA, in terms of character, integrity and professionalism. Fueled by the earnest desire of the students and faculty members to contribute to equalizing the opportunities of people in their countries, it is our mission to train our students to strengthen their capacity to observe, analyze, and participate in socio-economic development.

I would like to cordially invite all of you who are interested in expanding your knowledge and enriching your careers to explore the programs at KESRA further, either online or through a visit to our campuses.

I wish you all the best in your stay here, and we look forward to contributing positively into your life.





# STUDENT Spotlight

## Brian Onyango

Student pursuing Higher National Diploma in Tax Administration and Lawyer by Profession.

"I am an optimist who strongly believes that every situation in life is a lesson. Whenever opportunity avails itself, it is always useful to receive value and give value to others; That is why I joined Kenya School of Revenue Administration (KESRA)", said Brian Onyango, a legal practitioner and an Advocate of the High Court of Kenya. Brian juggles between his studies and career as a legal practitioner in the real estate industry with a key focus in civil and commercial dispute resolution and corporate transactions. With tax compliance continuously being a challenge among his clients, Brian saw it fit to advance his competency in tax administration to improve the quality of his legal services.

According to Brian, KESRA is a reputable institution as it is one of the few institutions providing programmes in tax and customs administration in Africa. Brian enjoys the programs at KESRA because they provide a practical approach towards diverse issues of tax within Kenya and globally. "My faculty is comprised of experienced tax practitioners with extensive practice in tax administration," Brian says. "I'm glad I chose to enroll at KESRA." He adds.

As a student at KESRA pursuing the Higher National Diploma in Tax Administration, Brian encourages young people and professionals to enroll for taxation programs especially at KESRA. He says, as Kenyans, one of our key duties is to diligently pay our taxes to support development of the nation. To effectively do this, having a deep understanding of various forms of tax obligations and responsibilities is critical.

Brian hopes to utilize the knowledge gained at KESRA in his legal practice, to advance his competence in the provision of legal services as well as actively engage in civic awareness and law reform both domestically and internationally thus making a positive contribution to the society.

Apart from his career, Brian enjoys writing, a passion which led him to team up with other dynamic young lawyers in Africa to establish the People's Accolade Law Magazine which seeks to enlighten, inform and educate people on contemporary socio-legal issues in Africa. He is an avid reader of African literature, currently reading Ghana Must Go by Taiye Selasi. He also enjoys poetry and listening to country music.

**“Whenever opportunity avails itself, it is always useful to receive value and give value to others”**





# WHY STUDY TAX ADMINISTRATION?

Are you unsure on what taxation is and what your career opportunities square measure during this field?

A previous speech communication goes: nothing in life is definite however death and taxes. Tax laws appear to induce additional sophisticated each year. That is why there's square measure a great deal of job opportunities for those that square measure specialists in taxation. It is important to think about the tax implications and structure a good tax arrange once creating business selections. This is applicable to people likewise as firms, regardless of however the economic climate sinks or soars, tax can stay a steadfast a part of each business and private monetary dealing. Taxation may be a vivacious, dynamic and versatile profession which will travel with you to the best peaks of your ambitions. Flexibility is one in every of the key attractions of a career in taxation. You can specialize in a spread of various areas, like taxation, worth additional tax or capital gains tax.

You may consider studying towards changing into a controller (SA) or a registered tax professional person, additionally you may need to mix your career in taxation with different areas that interest you, like managing investment structures or giving personal tax recommendation to those in an exceedingly explicit trade or sector like the amusement or sport trade. No matter what you opt, a career in taxation is flexible and opens doors to success. Taxation is consistently evolving; it offers careers that square measure dynamic and exciting.

## RESOURCES

### LIBRARY.

The KESRA Library is a resource center availed to the students and staff in our Nairobi and Mombasa Campus. As we seek to become a modern information center KESRA has now subscribed to International Bureau for Fiscal Documentation (IBFD) a Tax Research platform offering high quality information on International Tax which also hosts a research platform that allows Tax practitioners around the world to access online valuable content.

Click here to access this resource it's both on and off campus:

[CLICK HERE TO ACCESS](#)

### Library New Arrivals

Among the new arrivals in our Library is:



For more New Arrivals visit the library.

### e-library

You can access the e-library resource remotely on the link below:

[CLICK HERE TO ACCESS](#)



# TAX PRISM.

Tax Prism is a quarterly publication focused on increasing the readers' knowledge on tax, customs, fiscal policy and management matters. Further, the publication seeks to provide a conversational platform for businesses with an aim of connecting, informing and promoting innovation for better positioning and improved business compliance. The magazine actively keeps its audience up to date with changing trends in the business environment (macro and micro).

You're invited subscribe to Tax Prism:  
**DON'T MISS OUT!**



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## IN OUR 6TH ISSUE...



**Dr James Mwangi, CBS**

Group MD & CEO Equity Group Holdings Plc

This fact underscores the importance of SMEs as a source of employment. Further, it justifies a critical interest in financial institutions and platforms in enhancing the sector through innovative solutions and capacity building through digital and financial literacy, entrepreneurship training, and business development services such as mentorship, coaching, and market linkages support.

Small and Medium Enterprises (SMEs) are undeniably the heartbeat of our economy. With an increasing population, expected GDP growth, and the COVID-19 pandemic that has left thousands disrupted, SMEs in Kenya and worldwide have been heavily affected. Supporting their financial and capacity needs should therefore be a priority for Kenya's economic growth.

Financial institutions play a vital role in cushioning SMEs through such tough times. It is paramount as they look into the future to monitor and identify innovative ways to foster their resilience.

Broadly, SMEs in Kenya are instrumental in generating employment, a domestic market for products and services, and spurring innovation. According to statistics by the Ministry of Trade, Industry and Cooperatives, SMEs in Kenya employ 80% of the working population and hence play a central role in boosting the economy. Currently, SMEs make up for 90% of businesses in Africa.

To read more subscribe to Tax Prism Issue NO. 006

Available May – August 2021

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# DIVISIONS.

## 1. Academics and Students Affairs

Academics and Student Affairs is dedicated to providing a wholesome learning environment for our students. We seek to challenge, inspire and motivate students by imparting knowledge and skills in Tax, Customs and Fiscal Policy. Our programmes are designed to actively engage students in learning and offer high quality educational opportunities in the region. Our teaching supports our students to become independent learners and thinkers which requires commitment and enthusiasm.

The division is responsible for Curriculum Development, Teaching, Examinations, Library, Registry and administration of Academic Programmes.

## 2. E-Campus.

eLearning Services provide a broad range of services for both staff and students. By doing so, we aim to create excellent conditions for the use of eLearning from providing the user friendly and easily navigable learning management system (LMS) eCampus to comprehensive consultation and support for various eLearning projects, we are on hand with help and advice for all teaching staff.

## Forms

You can download the necessary forms, fill and upload in the necessary upload area from the kesra e- academy.

- Academic Leave Form-1
- Study mode Transfer form
- Registration Form (continuing students)

PROGRAMME	COURSE DURATION
Certificate in Tax Administration	One Year
Certificate in Customs Administration	One Year
East Africa Customs Freight Forwarding Practicing Certificate course (EACFFPC)	One Year
Diploma in Tax Administration	Two Years
Diploma in Customs Administration	Two Years
Postgraduate Diploma in Tax Administration	One Year
Postgraduate Diploma in Customs Administration	One Year
Masters in Tax Administration (With Specialization in Tax or Customs)	Two Years
Corporate Training Internal KRA External (Short Courses)	3-10 Days

## 3. Quality Assurance, Audit & Standards

The division is tasked with the mandate of quality assurance of KESRA procedures, processes, programmes and functions for compliance to both internal and external standards, legal and Constitutional frameworks.

It assures the management of consistent internal and risk control mechanisms in KESRA operations as well as conducting audits on Quality Management System (QMS) to maintain ISO Certification. Projects of non-academic nature, process enhancements and projects are conceptualized and incubated in the division before implementation.

## 4. Research at KESRA.

Research plays a critical role in providing solutions for challenges in tax and customs administration. To improve tax and customs administration in Africa, KESRA aims to inform policy and decision making through quality research and consultancy. Among the consultancy projects implemented recently by the Institute include:

- ✓ Assessment of Turkana County Property Tax.
- ✓ Assessment of Own Source Revenue Streams for Isiolo County.
- ✓ Assessment of Own Source Revenue Administration and Enforcement Framework for Samburu County.
- ✓ Assessment of Own Source Revenue Administration and Enforcement Framework for Lamu County.





**Dr. Fred Mugambi Mwirigi**

Commissioner KRA

Head Kenya School of Revenue Administration

### 1. Tell us more about KESRA and what you do.

The Kenya School of Revenue Administration (KESRA) is the Kenya Revenue Authority's (KRA) training School and the largest of the four World Customs Organization (WCO) Training Schools in East and Southern Africa.

Under the auspices of the WCO KESRA's training mandate extends to 24 countries in Africa. We also host the African Academy for Tax and Financial Crimes Investigations for the Organization for Economic Co-operation and Development (OECD).

Locally, we train the over 8,000 KRA staff, Government agencies and the private sector in tax and customs areas and to a lesser extent in fiscal policy and logistics. Internally, we run Certificate, Diploma and Higher Diploma Programme and collaborative Post-Graduate

Diploma and Master's Degree with two esteemed university partners. KESRA is accredited by various agencies including the Technical and Vocational Education and Training Authority (TVETA), the TVET Curriculum Development and Assessment Certification Council (TVET-CDAC), the Kenya National Qualifications Authority and the National Industrial Training Authority. We are also members of the International Network of Customs Universities, among others. I currently serve as a Commissioner at KRA and the Head of KESRA.

The revenue we collect serves to, among others, facilitate government services to small and medium enterprises and other entities.

### 2. How is KRA supporting SMEs and the overall economic recovery efforts?

KRA has a multifaceted mandate which includes aspects of revenue mobilization, trade facilitation and border control. The revenue we collect serves to, among others, facilitate government services to small and medium enterprises (SMEs) and other entities. We also facilitate export and import trade by ensuring safe and quick passage of goods into and out of the country.

In many cases these goods happen to be export or import stock items and raw materials that SMEs use to process their wares. Through our trade facilitation efforts, we also protect SMEs and other enterprises from unfair external competition that would otherwise be occasioned by illicit entries through our borders.

It is noteworthy that Kenya is one of the few countries in the region that can comfortably fund its entire lot of recurrent expenditure purely from her taxes. Indeed, every year we collect more taxes than what the rest of East Africa collects combined.

The revenue that KRA collects is currently coming in handy to reverse some of the economic shocks occasioned by Covid-19.

### 3. Tax payers need to be educated constantly on tax issues for them to remain compliant. How is KRA and KESRA doing this?

At the KESRA level we conduct a lot of training for boards, CEOs and senior man-agers including heads of finance, supply chain, tax and human resources to sharpen their knowledge on key tax issues so as to enhance the levels of compliance within their organizations. We also have several similar programmes for entrepreneurs.

KESRA has recently launched an e-Academy through which we are going to disseminate knowledge and skills to trainees across the country.

KRA's stakeholder engagement team which sits in the marketing and communication division and the taxpayer education teams in the revenue departments are also doing a lot of public sensitization across the country on various aspects of taxation and customs. We are also currently leveraging our enhanced revenue platforms to inform and educate our taxpayers. This, of course remains work in progress.

### 4. How has KESRA responded to disruptions brought about by Covid-19?

One of the most important installations at KESRA at this point is our e-Academy. This is a tool that we revamped at the onset of the Covid-19 pandemic, especially as a response to the shutdown of physical training. Through the e-Academy we trained over 2,700 KRA staff and many more groups from the public and private sectors, significantly surpassing our mid-year targets on numbers trained during the first half of the financial year 2020/2021.

We intend to continue leveraging this platform to reach our staff and trainees both in Kenya and across the continent. This said, our primary model shall remain a blended one (virtual and physical) for the time being to provide for practical sessions that may not be adequately covered in virtual sessions. We are also partnering with other entities, both locally and internationally to provide training.

These include respected entities such as Kenya Defense Forces, Government multi-agency entities, respected Universities, African Tax Administration Forum, World Customs Organization, Organization for Economic Co-operation and Development and secretariats of regional trading blocks, among others.

### 5. Which daily habits would you say have contributed to your success?

I don't consider myself to be successful yet. Success is a continuous journey. We must enjoy the journey and the many destinations that we encounter in between. For me, the journey ahead is longer and more exciting than the journey I have already covered.

In terms of daily habits, I have insatiable thirst for knowledge. For instance, I live about one hour from my office and every morning I use the one hour to listen to podcasts as I drive to the office. This allows me to attend a one-hour class on anything and everything each morning. I also play golf both as a sport and as a drill to sharpen important skills such as focus, strategy and patience.

I am currently working on the very important skill of deep observation and analysis of unfolding scenarios in my environment. I am generally a very positive person. I believe the mind can achieve anything it applies itself to.

### 6. What are you currently reading?

I am currently reading two books; Becoming Supernatural by Dr Joe Dispenza and Laws of Human Nature by Robert Greene – this is a book that I have been reading for some time. I highly recommend these two books to anyone whose desire is to understand the self and the environment around the self and to align the two for improved social relations and corporate performance.

### 7. How do you unwind?

Family and friends are an important part of my life. Nothing comes close to spending time with my wife and daughters and close friends. I also love long drives. To me, taking a long drive is a meditative experience.

Just like most men I have a special relationship with my car. Unlike many men I rarely watch soccer but I am increasingly becoming al-most addicted to Golf

## Online Short Courses.

As a professional, we recognize that your time is valuable. When looking for training, time, quality and location is critical. For convenience, we take these elements into consideration in offering our programmes to enable you achieve your professional goals.



- Transfer Pricing
- Income Tax
- Tax Administration
- Taxation for banks and financial institutions
- Tax administration (Tax filing)
- Tax management and compliance.
- Tax audit



- Shipping documentation and INCOTERMS
- Integrated Customs Management Systems
- Customs Valuation
- Harmonized Systems
- Customs Law and procedures
- Rules of Origin

For more information visit the school website:

[Click here](#)