



# TAX FLASHLIGHT

Updates on Economic Justice in the EAC  
[eataxgovernance.net](http://eataxgovernance.net)

6 October 2021

## NEWS



### Kenya and Ireland Double Taxation Avoidance Agreement

The Government of Kenya recently announced its intention to enter into a Double Taxation Agreement with the government of Ireland. This agreement is meant to eradicate double taxation of income or gains arising in one country and paid to residents of the other country. The National Treasury thus requested comments on the treaty from members of the public. To this end, TJN-A and EATGN conducted an analysis of the draft treaty and presented it for consideration. [Read full submission](#)

## EVENTS

**VIRTUAL CAPACITY BUILDING SESSIONS:  
EMERGING ISSUES IN DOMESTIC REVENUE  
MOBILISATION IN THE EAC REGION**  
Dates: 13th -17th September 2021 | Time: 11:00AM - 12:30PM

**Facilitators:**

Topic: International Taxation	Topic: Digitalisation and Public-Private Partnerships	Topic: Emerging Issues in Taxation of the Digital Economy	Topic: International Financial Institutions	Topic: Organizational Structure	Topic: Public-Private Partnerships



### Stakeholders' Capacity Enhanced on Emerging issues in Domestic Revenue Mobilisation in the EAC Region

19<sup>TH</sup> September 2021

SEATINI Uganda, EATGN and TJN-A with support from Diakonia jointly organized a series of interactive capacity building sessions on '*Emerging Issues in Domestic Revenue Mobilization (DRM) in the East African Community (EAC) region*' for key and relevant stakeholders to enhance their knowledge and capacity on Taxation of the Digital Economy as well as Public Private Partnerships (PPPs) and their linkages with DRM. [Find out more](#)

### Annual Continental Meeting of the African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFFT)

27<sup>TH</sup> – 29<sup>TH</sup> September 2021

This year, the APNIFFT annual continental meeting was held in Dakar, Senegal under the theme, '*MPs at the frontline: Curbing IFFs on the road to recovery post-COVID-19*'. The overall objective of this continental meeting was to provide parliamentarians with a platform to engage with experts and practitioners in the area of IFFs and share their individual experiences in enacting legislature in their respective countries. [Read more](#)

## UPCOMING EVENTS



### The 9<sup>th</sup> Pan-African Conference (PAC) on Illicit Financial Flows and Taxation

25th - 29th October 2021

Over the last eight years, TJNA has hosted the Pan-African Conference (PAC) on Illicit Financial Flows and Taxation. This year, after much thought on the implications that the Covid-19 has had on the continent, the 2021 PAC will be hosted under the theme **'Combatting IFFs to Bridge Africa's Widening Inequality Gap.'** The main objective of this PAC conference is to position combatting IFFs as a strong post-Covid-19 strategy to addressing the growing inequality on the continent.

## UPCOMING PUBLICATIONS

### REVENUE COLLECTION AND ECONOMIC JUSTICE: Kenya National Tax Outlook Survey

Noting recent tax measures, debt debates, and what was then a forthcoming 2021/2022 budget, the East African Tax and Governance Network (EATGN) and Tax Justice Network Africa (TJNA) sought public perceptions to inform its advocacy activities. It is against this background that we undertook a national household survey with a total of 1,525 respondents aged 18+ years to address the importance of assessing the emerging context, current issues, challenges facing Kenyans and trends concerning taxation.



## WHAT WE'RE READING



### How anonymous whistleblowing curbs tax crimes

Source: The Standard

The economic stability of a country is heavily reliant on resources mobilised through taxation. Tax revenues keep the economic wheel on the move. However, tax crimes and related malpractices dent tax collection efforts thereby occasioning substantial loss of government revenue. Tax malpractices are a global and regional pain. A report by The Africa Initiative dubbed "Tax Transparency in Africa 2020", for instance, estimates that Africa suffers revenue loss of around \$40 to \$80 billion every year to tax evasion...[Read more](#)

## TAX GLOSSARY

### Tax Evasion vs Tax Avoidance vs Tax Planning



**Tax evasion** is using illegal methods to avoid paying taxes. Typically, tax evasion schemes involve an individual or corporation misrepresenting their income to the revenue authorities.

**Tax avoidance** is the practice of seeking to minimise a tax bill within the letter of the law (as opposed to illegal methods which would be classed as tax evasion or fraud). This often involves manipulating the tax base to minimise the tax payable.

**Tax planning** is when tax legislation allows more than one possible treatment of a proposed transaction. The term may legitimately be used for comparing various means of complying with taxation law.

***Thank you for reading!  
Stay Safe!  
Stay Health!***

For the latest EATGN news, visit our [website](#) & check out our [blog](#)

### Interact with us



[info@eataxgovernance.net](mailto:info@eataxgovernance.net)

Jaflo Block C | 106 Brookside Drive | Westlands|  
Nairobi | P. O. Box 25112-00100