## **TAX FLASHLIGHT**

Updates on Economic Justice in the EAC eataxgovernance.net

5 April 2022



EATGN

### **PPRA Requests for Stakeholder Comments on Proposed** Amendment to The Beneficial Ownership Information **Disclosure Form Included in the Standard Tender Documents**

In line with the PPRA's request for stakeholder comments, Open Ownership and EATGN examined the revised draft of the Beneficial Ownership Information Form and consent form and provided comments that will help align the use of the forms and the data collected with other competent agencies such as the Business Registration Service (BRS). See full submission

## EVENTS

NEWS

## Consultative Forum on Assessing Kenya's Tax Expenditures and Its Impact on Tax Base Erosion between 2016 and 2021

TJNA, EATGN and ACEPIS conducted a multi-stakeholder consultative forum that was held on the 16th of March 2022. The main objective of the forum was to reflect on Kenya's framework for tax expenditures and specifically to interrogate the recently released 2021 Tax Expenditure Report by The National Treasury. The forum pursued an economic justice perspective considering - transparency, accountability, equity, efficiency, and adequacy.



## Open ownership online workshop on beneficial ownership

Open Ownership and the East African Tax and Governance Network hosted an online workshop to discuss beneficial ownership and public procurement data in Kenya on Wednesday 30th March 2022. This is part of an ongoing collaborative initiative to assist authorities in Kenya with technical guidance when it comes to connecting beneficial ownership and public procurement data. Watch full recording



## UPCOMING PUBLICATIONS



### Assessing Kenya's Tax Expenditure Framework and Its Impact on Tax Base Erosion between 2016 and 2021

The Tax Justice Network Africa (TJNA), East Africa Tax Governance Network (EATGN) and Africa Centre for People Institutions & Societies (ACEPIS) are conducting research on Kenya's Tax Expenditures Framework and its implications on Tax Base Erosion. This analysis seeks to conduct an assessment/evaluation of Kenya's tax expenditures and its impact on tax base erosion for the period 2016-2011 using the International Budget Partnership Tax Expenditure Framework developed for Civil Society Organization (CSO) researchers. 1

## BLOG

# Tax justice from the ground up: An interview with SEATINI Uganda

For over 10 years now, SEATINI Uganda has focused on promoting fair and inclusive fiscal policies and strategies for revenue mobilisation, allocation, utilisation and accountability for sustainable development. The discourse on Domestic Revenue Mobilisation (DRM) is critical for low-income countries in Sub-Saharan Africa, including Uganda. DRM not only provides governments with funds needed to invest in development, alleviate poverty and deliver public services, but is also a critical step on the path out of aid dependence to sustainable development financing. <u>Read more</u>



## TAX GLOSSARY



#### Tax expenditures

Tax expenditures describe revenue losses attributable to provisions of federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability. These exceptions are often viewed as alternatives to other policy instruments, such as spending or regulatory programs.

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