Introducing

A significant increase in the number, complexity and size of tax audits, assessments and disputes has been witnessed in recent years. Virtually no area of tax has escaped this phenomenon which has swept across direct taxes (domestic and international), indirect taxes (VAT and Customs duties) as well as specialist areas such as tax fraud and evasion.

The factors driving this shift in Kenya include an increase in Cross-border trade and transactions with Kenya viewed as a favorable investment destination by MNEs, the changing legal landscape informed by the enactment of new tax laws in the last five (5) years, the establishment of a consolidated and specialist Tax Appeals Tribunal, emergence of new industries and sectors giving rise to new controversies around interpretation of tax statutes and tax treatment of various components coupled with the need for the tax authority to ensure that they are collecting the correct amount of tax.

At PwC we offer end to end dispute resolution services. We have a team of lawyers and tax advisors that will work with clients to navigate the legal and tax minefields associated with tax disputes. We will leverage both traditional and alternative dispute resolution techniques to deliver the best possible results for our clients.

Our approach to managing and resolving disputes anticipates and mirrors that of the Kenya Revenue Authority (KRA). Our team is able to support clients with every aspect of their interaction with KRA through to resolution.

A part of the team has worked with KRA and hence we have extensive knowledge in tax dispute risk management as well as a deep understanding of tax administration.

The team in TCDR offers the following services:

Drafting of Appeal Documents

Our specialist team will assist clients in drafting objection letters and application for review to the Commissioner. Notably, this marks the first step in the statutory tax dispute resolution process. The team also has broad experience in drafting appeals to the Tax Appeals Tribunal and will research and prepare the case for the client including identifying documents in support of the case and drafting all pleadings.

Representation at the Tax Appeals Tribunal

Our team knows all too well how stressful and time consuming the tax tribunal can be and will support clients’ through-out by providing expert guidance, support and representation at every stage of the tribunal process. Our team will attend every mention and hearing at the tribunal to ensure our clients’ needs are adequately represented.
Representation in the Alternative Tax Dispute Resolution Process

Resolving a tax dispute can be a time consuming exercise for clients. KRA in 2015 launched the Alternative Tax Dispute Resolution Framework (“ADR Framework”) which provides for adoption of alternative techniques in the resolution of tax disputes.

Undoubtedly ADR is a welcome option as it may provide an expedited resolution of the dispute. One of our team members was involved in setting up the ADR function at KRA and was also an appointed facilitator under the ADR Framework.

At PwC we will work with clients to evaluate the suitability of a case for ADR, assist the client in making an application for resolution of the dispute through the ADR Framework, prepare together with the client for the ADR sessions, attend and represent the client at the ADR meetings and review any compromise agreements arising out of the ADR process.

Support Client’s Advocates in Tax appeals to the High Court

Due to our vast experience in tax advisory and the tax dispute resolution process, we will extend technical support to Client’s Advocates in tax appeals filed to the High Court through advising on technical aspects of the dispute, working with the Client’s Advocate to identify crucial pieces of evidence to support the case and provision of expert witnesses.

Audit Management

We will at the audit level make presentations and negotiate settlements on behalf of clients in order to resolve any disputes at this level efficiently and favorably.

Tax Dispute Risk Analysis

Comprised within the PwC client health-checks and involves identifying incidences of non-compliance or risks that could expose the Client to a tax dispute with KRA.

For further information please contact:

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Wangui Mwaniki – Bio

Background:

Wangui is an Advocate of the High Court of Kenya with 17 years post admission experience, 10 of which have been in the area of tax advisory and tax dispute resolution.

She joined PwC from a tax administration background having worked with Kenya Revenue Authority for 10 years where her roles included tax advisory and tax litigation at Tax Tribunals, High Court and Court of Appeal. She was also instrumental in the set up of the Corporate Tax Dispute Resolution which oversees the alternative dispute resolution mechanism within KRA.

She has authored two academic papers on alternative tax dispute resolution. The first one titled, “Freeing tax revenue tied up in dispute; a case for engaging alternative tax dispute resolution strategies.” The paper and findings were presented at the 2016 African Tax Research Network (ATRN) Annual Congress. The second one titled “Unlocking” Taxes in Dispute through Alternative Dispute Resolution: An Assessment of Kenya Revenue Authority’s ADR Framework,” at the University of Exeter, 5th Annual Tax Administration Research Center (TARC) Conference.

Education:

• Post Graduate Diploma in Legal Practice, Kenya School of Law  
• Bachelors of Law (LL.B), University of Wales Aberystwyth

Professional Membership

• Member, Law Society of Kenya (LSK)  
• Member, Institute of Certified Public Secretaries (ICPSK)  
• Associate Member, Chartered Institute of Arbitrators –Kenya Branch

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