



Tax Services – Capability statement

PwC is the leading provider of tax services worldwide both in terms of the size and scope of our tax practice and our reputation. Clients engage us because we combine a strong understanding of their business and economic environments with specialist tax knowledge in hundreds of national and local jurisdictions across the globe.

As tax codes become increasingly complex , we help companies to:

- identify and reduce tax risks,
- understand and meet their compliance obligations,
- implement tax strategies that complement their business and operational objectives,
- resolve disputes with tax authorities when they arise, and
- manage tax accounting and reporting issues and design of best in class tax functions

PwC has Africa covered to bring a wider perspective to your issues

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 157 countries with more than 276,000 people who are committed to delivering quality in assurance, tax and advisory services. Find out more and tell us what matters to you by visiting us at www.pwc.com

We are able to draw resources from other PwC firms whenever we need them. Yet we work locally, bringing appropriate local knowledge and experience to bear – and using the breadth and depth of our resources to bring you a professional service, specifically tailored to match your needs.

Your partner in the region

To ensure that we deliver what we promise, we have assembled a team of top professionals who share a common passion for providing you with world-class services and support and who will use their vast industry experience in dealing with organisations of similar size and complexity to yours, to ensure we meet your expectations.

In Africa

In Africa we're the largest provider of professional services with close to 400 partners and over 9000 people in 34 countries. This means that we're able to provide our clients with seamless and consistent service, wherever they're located on the continent.

Our in-depth knowledge and understanding of African operating environments enables us to put ourselves in our

clients' shoes to offer tailored Tax, Assurance and Advisory solutions for every business challenge.

Realising the appeal of the continent as an investment destination, our dedicated Africa Coordination Centre provides assistance to organisations looking to expand their presence in Africa.

In Kenya

At PwC Kenya, our purpose is to build trust in society and solve important problems. Our in-depth knowledge and understanding of operating environments in Kenya and the region enables us to put ourselves in our clients' shoes and offer truly tailored Tax, Assurance and Advisory solutions to unique business challenges.

Our local capability comprises 21 Partners and over 500 professionals who combine their in-depth understanding of local business, social, cultural and economic issues with deep functional and industry knowledge.

This local expertise, combined with the collective geographic and functional knowledge of our global network, will ensure you benefit from ideas that challenge conventional thinking and gain new perspectives.

...using our coverage in Africa to bring a wide perspective to your issues

- We provide insight and help clients maintain controls and driving operational efficiency.
- We understand the challenges of the business, the business model and the needs of stakeholders.



- We implement enablers including Change Management and make change stick by defining a roadmap based on measurable objectives.
- We have considerable experience of carrying out financing options studies and providing project finance advisory and transaction support in the region.
- Our Transaction Advisory practices across the Region provides innovative business advisory services across a range of sectors providing our clients with advice on Privatisation/PPP transactions, Project Finance, Disposals, Mergers & Acquisitions, Valuations and Restructuring, Business Strategy, Business Plans & Feasibility Studies, Financial Projections, IPO Support, Performance Improvement, Organisational Redesign and Crisis Management.
- We are the only firm in East Africa with the critical mass to enable our staff to specialize not only by the various taxes e.g. Income tax, VAT, Customs & Excise and Transfer Pricing but also by industry;
- We are the market leaders in tax services in East Africa. We believe that we have the best people, processes and technology. We have worked with and continue to work with the leading companies in East Africa and have shown that we can provide value added tax advice; and
- We have developed superior tax services experience with both local and international companies.

PwC Kenya has a history of delivering world class audit and tax services to some of the largest companies, including professional services organisations in Kenya and in Africa. In developing our relationship with you, we take pride that we have the ability to bring the following to bear:

- A leading edge audit and tax service that mirror the way you manage your business and focuses on business, audit & tax risks;
- The best tax advice needs breadth and depth of knowledge. We pride ourselves on what we believe is a unique ability to provide both the tax experience, technical knowledge and negotiating skills that you require as your business grows in the region;
- Ability to deliver the best of technical expertise available in our firm both locally and globally in a timely and consistent manner;
- Experience and leadership as PwC maintains professional relationships with clients in the professional services industry; and
- Strong professional independence and ethical beliefs that we share across all PwC firms across the globe.

Our commitment to quality, our leadership position in the profession, our reputation and experience in Kenya, the region and globally makes us the perfect partner for you.



Tax Services



Introduction



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The 5 capabilities that we assemble



Working together

This Capability Catalogue is just one of a number of ways in which we are working to raise awareness of the breadth and depth of capability we have within PwC Kenya.

Through effective collaboration across our network and sharing our knowledge, tools and methods we can ensure we are effectively leveraging our global talent and investments to deliver market leading solutions to our clients.

Tax Services: Tax Reporting & Strategy



Tax Reporting & Strategy



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Tax Reporting & Strategy

Tax reporting has always been a core competency within the Tax function, but tax reporting processes must incorporate increased automation, better integrated data and processes, more analytic capabilities, technology-savvy tax professionals and solid internal controls.

These improvements will enable the Tax function to deliver better quality output in less time, creating capacity to contribute more strategically to organizational decision-making.



Video: Tax Reporting & Strategy
- Meeting tomorrow's tax challenges today.

Paying Taxes 2020

The changing landscape of tax policy and administration across 190 economies



Tax Services: Tax Reporting & Strategy



Tax Reporting & Strategy

Tax reporting and compliance

Compliance across all taxes, statutory accounting and tax reporting is becoming increasingly complex. Companies are struggling to do more with less while driving value out of their tax and finance functions.

The centralisation of finance and accounting functions presents additional challenges when dealing with complex local rules, disparate technologies, and manual processes during the compliance cycle. This results in a greater risk of compliance failures and minimal time for strategic forecasting or planning.

We are using our experience of providing cross-border tax compliance services to deliver both domestic and global multi-tax compliance services for our clients.

We can work with you to:

- Coordinate all the tax compliance activities seamlessly and cost-effectively;
- Our experienced specialist team can help you meet the compliance needs today and provide knowledge of current and emerging regulatory requirements. Our compliance services include:
 - Review of the tax computations and advising you on areas that require adjustments;
 - Review of the online tax returns (iTax returns) before submission to the Kenya Revenue Authority (KRA);
 - Advising you on the tax liability and the due date for making the payment; and
 - Advising you on the due date for submission of tax returns.
- We not only assist you to comply with the regulatory requirements, we also identify areas of tax risks and opportunities;
- Our experience and scalability allows us to customize and adapt our delivery model to align with your broader business goals;
- We keep you up-to-date with Kenya tax regulations (including budget updates);
- We can assist in country-by-country reporting of tax numbers.



Tax Services: Tax Reporting & Strategy



Tax Reporting & Strategy

Tax strategy and operations

A successful tax professional of the future will be highly proficient in data analysis, statistics and technology, as well as process improvement and risk management. To remain relevant to the business, the tax function must build a compelling, cost effective business case for change.

We can work with you to:

- Perform a current state review of tax management across your business;
- Develop a tax strategy that's aligned to your organisation's commercial goals;
- Develop and implement a detailed roadmap for transformation;
- Undertake detailed tax risk management reviews; and
- Identify and manage the tax risks and challenges and tax opportunities.



Tax technology

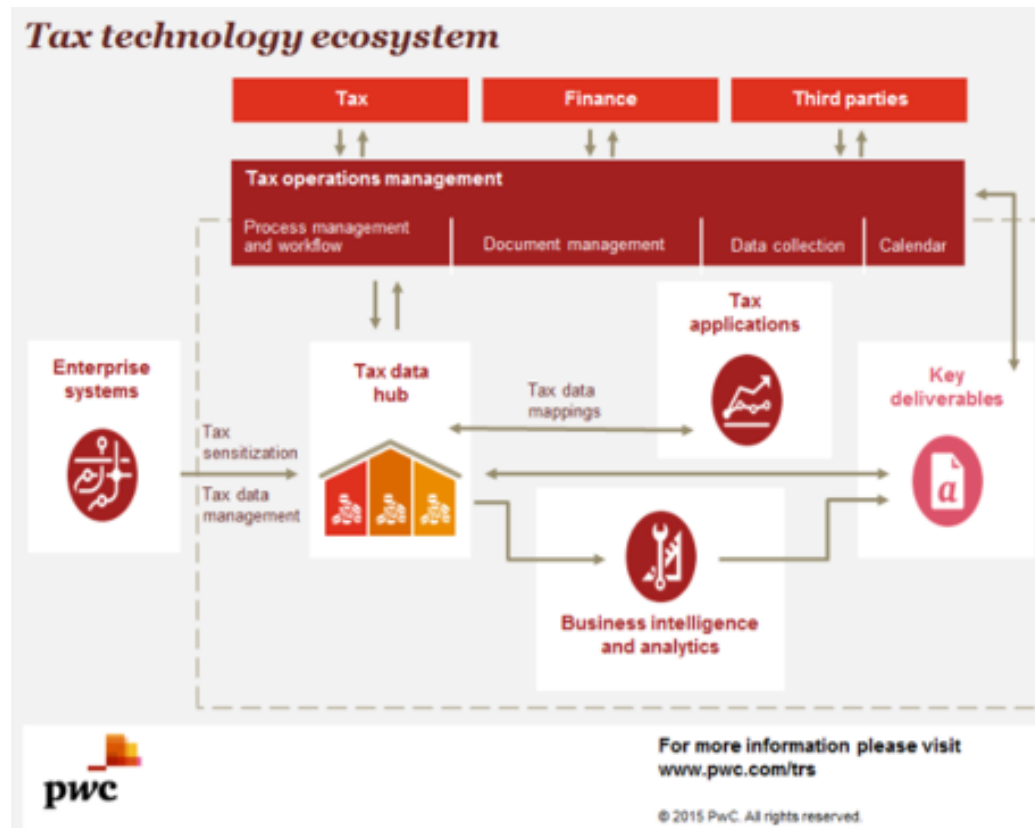
Whilst companies largely understand the importance of creating strategies around tax technology and pursuing related initiatives, most have yet to make appropriate investments in these areas.

These investments play an integral role in transforming tax into a strategic business partner within the organisation.

Tax Services: Tax Reporting & Strategy



Tax Reporting & Strategy



We can work with you to:

- Meet the challenges of tax reporting and compliance obligations;
- Design and execute the right tax and tax technology strategies to manage tax risks in a rapidly changing environment;
- Take full advantage of the opportunities presented by use of technology;
- Improve your tax accounting processes and other processes; and
- Manage and analyse data from a tax perspective.

Tax Services: Tax Reporting & Strategy



Tax Reporting & Strategy

Tax accounting services

Companies are facing increased strain on their tax accounting and reporting professionals. Financial restatements, increased regulatory scrutiny over income tax disclosures and account balances, compressed close cycles, as well as new reporting considerations and standards have increased organizational needs for tax accounting.

Our tax professionals can help you achieve better control over tax accounting issues and customizes tax services to meet the needs of your business.



We can work with you to:

- Reduce tax risks and achieve better control over your tax accounting function through improved and more efficient processes;
- Account for uncertain tax positions (such as assessments);
- Provide specialised tax accounting services, including deferred tax, tax expense and tax basis balance sheet assistance;
- Provide tax accounting technical assistance and support, including customised training; and
- Provide advice related to tax accounting and treatment of income statement and balance sheet items.

Accounting and bookkeeping services

We provide the following services:

- Bookkeeping and management reporting (trial balance, general ledger listings, balance sheet, relevant account breakdown and income statement);
- Cash management (invoice and payment processing, preparing cash book and bank reconciliations);
- Support for year-end closing and statutory reporting: preparing annual statutory financial statements, liaising with auditors (preparing audit schedules, answering year-end audit queries, updating trial balances with year-end audit adjustments);
- Other reporting such as budgets and cash flow;
- Special projects such as providing additional accounting support to your business.

Tax Services: Tax Reporting & Strategy

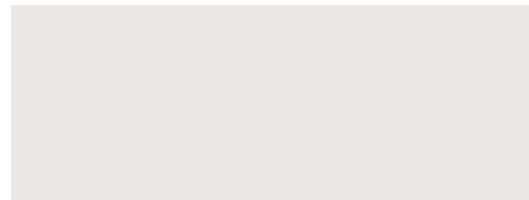


Tax Reporting & Strategy



Payroll services

Our objective is to help you manage your business efficiently and effectively, and with the assurance of strict confidentiality at all times. Our payroll services team will tailor its work to your specific needs, allowing you to focus on your core business.



We can work with you to:

- Payroll tax compliance: We help companies manage payroll tax effectively, making the process as efficient as possible while meeting the standards required by Kenya Revenue Authority (KRA) through our dedicated payroll outsourcing services.
- Risk Management: companies can be faced with high penalties and interest for noncompliance with their PAYE obligations. We help companies to minimise this exposure by helping them with payroll reviews (“healthchecks”), KRA audits and investigations.
- Cost management: the cost of employing people is often the biggest cost a company faces. We help employers restructure pay and benefit arrangements.
- Coordination: We provide multi-country expatriate payroll coordination and local payrolls. We achieve this through a high end technology solution that guarantee that payrolls are turned around quickly and accurately every time, for everyone. This also guarantees flawless management of multinational employers’ cross border payroll.
- Payroll advice and training: We provide payroll processing compliance advice for the purpose of meeting management reporting. In addition, we provide tailor made PAYE training solutions to employers’ Human Resources and Finance Teams on various payroll related topical issues to demystify the employee taxes.

Tax Services: Tax Consulting Solutions



Tax Consulting Solutions



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Tax Consulting Solutions

Multinational businesses are increasingly affected by tax, legislative and regulatory developments throughout the world. Understanding the impact of these developments on business operations and transactions between countries is vital for a company's success.

PwC consults on general matters related to interpretation and application of Kenyan tax legislation, local and international tax structuring, tax advice on inbound and outbound investment, structuring EPC contracts, consulting on corporate income tax, VAT, royalties and other matters.

PwC international structuring group is experienced in addressing these developments as well as all aspects of international taxation. Our teams

are able to help you structure your business in a tax-efficient manner, both locally and globally.

Transfer pricing

PwC Kenya transfer pricing (TP) team is a regional transfer pricing centre of excellence serving the East Africa market including Kenya, Uganda, Tanzania, Rwanda and Zambia.

The centre of excellence is linked to the PwC Global TP network which ensures that the centre is up to date on global developments and all work products are in line with the PwC Global network's quality standards.

Our experience spans across preparation of country specific TP reports, TP planning and reviews, TP risk assessments, TP defense work interacting with various Revenue Authorities in the region and review of intercompany agreements.

We can work with you to:

- Review existing transfer pricing (TP) documentation and policies to identify risks and ways in which the policies can be tax optimized.
- Prepare Kenyan transfer pricing documentation in line with the Kenya tax and transfer pricing regulations.
- Assist in securing advanced pricing agreements with the revenue authorities;
- Assist you to formulate your transfer pricing policy to ensure that it is compliant with the arm's length principle. This would entail aspects such as intellectual property planning, cross border financing and treasury functions and shared service center design and implementation;
- Review inter-company agreements to mitigate TP risks and ensure that they are aligned to TP documentation;
- Help you effectively manage and assist to resolve revenue authority disputes and transfer pricing adjustments; and
- Provide in-house training on transfer pricing implementation and emerging transfer pricing issues to finance and tax staff.

Tax Services: Tax Consulting Solutions



Tax Consulting Solutions

International tax

When global opportunity means global complexity, you need strategic, integrated international tax solutions.

PwC international tax team provides cross border tax reviews and reorganizations and value chain transformation services with a full view of the total tax costs and impact on profit repatriation.

Our services include:

- Advice on holding company locations with economic substance in mind;
- Funding considerations such as debt, equity, redeemable preference share capital and mixed financing;
- Interpretation of double tax treaties and how to utilize the treaties;
- Permanent establishment issues and the tax issues to be considered;
- Interaction of transfer pricing with international tax issues – shared services, franchise fee, limited risk distributors; and
- Taxation of dividends, interest, management or professional fees and royalties.

Mergers and Acquisitions

Whatever type of transaction you are contemplating - an acquisition, merger, joint venture, disposal, restructuring, financing and refinancing, your tax obligations must be carefully assessed and your cash flows optimised. PwC tax specialists can help you structure your transaction to ensure that it is:

- Efficient in the context of commercial and financial considerations;
- Focused on strategic priorities;
- Progressed with the urgency a deal often requires from a tax perspective.

Tax is an intricate part of mergers and acquisition transactions. It is often associated with risks and exposures as investors look to manage their downsides. But tax can also unlock opportunities and add significant value for the business.

We can support you to:

- Structuring investments (inbound and outbound);
- Review of the financial model in respect of the proposed acquisition/merger/investment from a tax perspective;
- Carry out pre-acquisition or pre-sale tax due diligence;
- Resolve complex tax issues that are assumed during a share deal;
- Assess and manage acquisition / merger risk from a tax perspective;
- Structure acquisitions/mergers to optimise net cash flows;
- Ensure that tax compliance requirements are met throughout the deal;
- Integrate a newly acquired business with existing operations;
- Assess the tax risks where a significant debt is involved; and
- Contemplate an eventual exit.

Tax Services: Tax Consulting Solutions



Tax Consulting Solutions

Tax Controversy and Dispute Resolution

A convergence of economic and legislative forces has resulted in a substantial increase in the number and size of tax audits, assessments, and disputes with the revenue authority.

Virtually no area of tax enforcement has escaped this phenomenon, which includes direct taxes (domestic and international) and indirect taxes (VAT, customs and excise duty).

Companies need to develop coordinated approaches to audits and disputes, adopt preventative measures (such as pre-filing and enhanced relationships with revenue authorities), and leverage both traditional and new alternative dispute resolution techniques in order to achieve the best possible results.

Our Tax Controversy and Dispute Resolution team can help you gain a better understanding of your company's risks and exposures and manage your tax disputes, audits, and examinations.

At PwC, we offer end to end dispute resolution services. We have a team of lawyers and tax advisors that will work with you to navigate the legal and tax minefields associated with tax disputes.

We can help you to implement consistent and defensible practices and policies as indicated below:

- Tax dispute prevention techniques. These include:
 - Identifying incidences of tax non-compliance that could expose the organization to potential tax dispute;
 - Providing training on tax dispute management and resolution;
- Tax audit management practices: -
 - Assisting in resolving any potential dispute during the audit phase;
 - Drafting objection letters and applications for review to the Commissioner. Notably, this marks the first step in the statutory tax dispute resolution process;
 - Drafting appeals to the Tax Appeals Tribunal;
 - Researching and preparing the case for the client including identifying documents in support of the case and drafting all pleadings;
- Representation of the appeal at the Tax Appeals Tribunal. This involves attending mentions and hearing at the Tribunal to ensure our client's needs are adequately represented;
- Engaging in alternative tax dispute resolution mechanisms where appropriate;
- Supporting Client's Advocates in tax appeals to the High Court by identifying crucial evidence and tax legal advice to support the case. This also includes provision or support in identification of expert witnesses.
- Tax risk management, analysis and disclosure- We can analyse your various tax positions that may require financial statement disclosures, and help you develop sound policies and practices, including appropriate documentation and disclosure approaches.

Tax Services: Tax Consulting Solutions



Tax Consulting Solutions

Tax Policy and Administration

Our role in tax policy involves working with a wide range of stakeholders and influencing the tax regime. Our tax professionals focused on tax policy provide the following services:

- Working with the Government in influencing the development of an efficient tax regime and supporting administrative systems;
- Building trust through influencing key Stakeholders and therefore support Clients in managing their relationships with these stakeholders;
- Helping to bridge the relationship gap between tax administrations and businesses that want to adopt a more cooperative compliance regime;
- Provide efficiency and effectiveness of tax systems (to avoid duplication of efforts and misinterpretation of legislation; and
- Lobby for change in the tax law through the National Treasury, National Assembly, Kenya Revenue Authority and other stakeholders.

Corporate Tax Services

Tax can unlock opportunities and add significant value for the business. Our approach is founded upon our understanding of the business circumstances of our clients. We tailor our services around the client needs and not the other way around.

We provide:

- Tax advice and interpretation of tax legislations;
- Review of contracts from a tax perspective and advising clients on the implications of tax clauses;
- Sensitising clients on change in tax legislation/impact of new legislation;
- Applications for income tax exemptions and renewals;
- Advice on the tax treatment of emerging matters such as Real Estate Investment Trusts, Limited Liability Partnerships, Capital Gains Tax amongst others;
- Tax trainings aimed at equipping employees with the necessary tax knowledge for efficient conduct of the business;
- Industry specific tax advice such as Oil and Gas and Mining;
- Tax healthchecks and capital expenditure review to determine the areas of tax risks and opportunities;
- Regional tax desk for your investment in Ethiopia.



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Tax Services: Indirect Taxes



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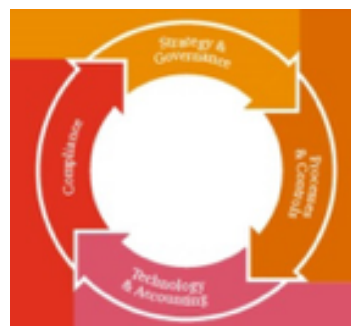
**Indirect
Taxes**

Indirect taxes (“TTX”)

Managing indirect taxes requires a strategic and comprehensive approach. Value Added Tax (“VAT”) and other indirect taxes are becoming a bigger focus for companies today due to cost of compliance, shared service center, centralisation of business processing (and reporting), cost reduction initiatives and increased tax authority audit and scrutiny. PwC has the team, the tools and the multi-disciplinary approach to deliver the solutions you need today, and face the indirect tax challenges of tomorrow.

Digital businesses and ecommerce are taxed increasingly all around the world based on the place of consumption. PwC’s ebiz blog has information about recent trends in this area.

**Indirect tax
management
life cycle**



Value Added Tax

Our experienced specialist team can help you meet the compliance needs today and provide knowledge of current and emerging regulatory requirements.

Our services include:

- VAT compliance reviews. These involve review of your VAT records and advising you on areas of non-compliance;
- Electronic Tax Register (ETR) management services and support with the configuration;
- Monthly VAT compliance: These involve providing support in calculating the monthly payable VAT, advising you on the tax payable and filing of the VAT returns;
- Providing support in application for VAT refund claims on behalf of taxpayers. This includes following up with the revenue authority for the payment of the refund claims;
- VAT advisory on capital projects and other transactions;
- Training of your personnel in order to reduce the business’ risk exposure;
- Providing updates on changes in VAT legislation and the impact on your business. This is done through sharing our tax bulletins based on legislative and regulatory changes;
- Providing support in responding to ad hoc tax queries from the revenue authority;
- Kenya Revenue Authority (“KRA”) audit support and dispute resolution: we provide tax technical support in managing tax disputes through representation at the Tax Appeals Tribunal (TAT) or engagement with the the KRA through the Alternative Dispute Resolution (ADR) framework;
- Lobby for change in VAT law through engagement with the National Treasury, the National Assembly, the KRA and other relevant stakeholders; and
- Review contracts signed with varied counterparties and advising on tax implications/risks.

Tax Services: Indirect Taxes

Customs Duty

We focus on helping companies mitigate import and export tax risks and improve supply chain efficiency. By taking a holistic view of the business, its markets and the overall industry trends, we provide practical advice that offers more than just a “quick fix”.



We provide:

- Advice on import duty incentives/exemptions under the East African Customs Management Act (EACCMA) and the East Africa Community Common External Tariff (EAC CET);
 - Advice on tariff classification of your products based on the EAC CET and HS Codes;
 - Advice on customs valuation of imports based on provisions of the customs legislation. This involves advising on the different methods of customs valuation and the relationship with transfer pricing for related parties;
 - Tax compliance work under the East Africa Community Duty Remission scheme. This involves assisting in preparing reconciliations for raw material imported under the above remission scheme for submission to the revenue authority;
 - Advice on Rules of Origin (ROO). This involves advising on the different methods of determining origin. In addition we provide support in resolving any issues you may have with the Customs authorities;
 - Providing updates on changes in customs legislation and the impact to your business.
- This is done through sharing our tax bulletins based on regulatory changes;
- Providing support in responding to ad hoc tax queries by the revenue authority;
 - Providing general customs advisory services. This involves advising on the different incentives available to companies in different sectors;
 - Providing customs compliance reviews. We will help you enhance compliance with existing customs legislation by reviewing your transactions and documentation and provide advice in case of any exposures;
 - Review contracts signed with varied counterparties and advise you on different export and import tax implication thereof;
 - Train you on customs related matters. This includes updating you on recent developments in the customs legislation;
 - Lobby for change in customs legislation through the National Treasury, the National Assembly, KRA, the East Africa Community secretariat and other relevant stakeholders;
 - Provide KRA Post-Clearance Audit Support (PCA) and dispute resolution support.

Tax Services: Indirect Taxes

Excise duty

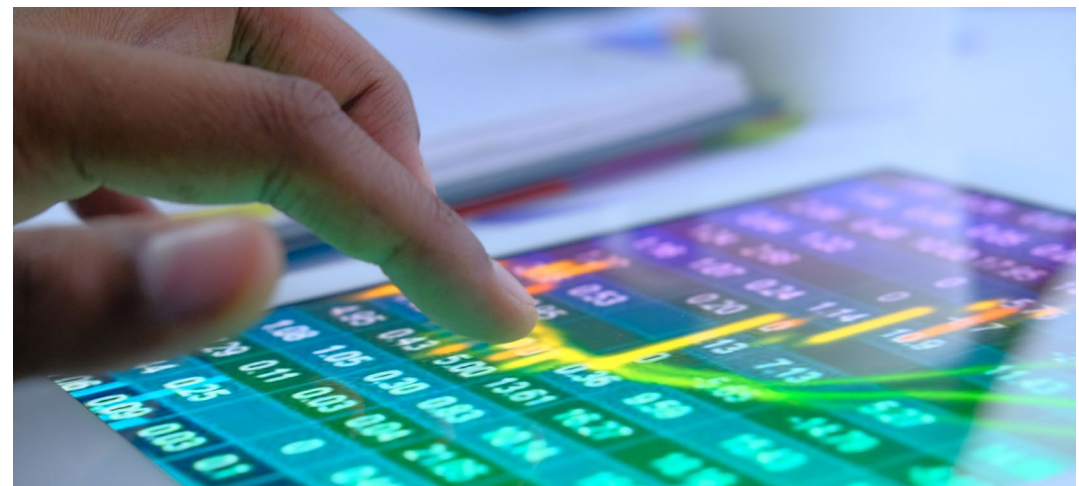
We work with our clients to mitigate non-compliance risks to enhance compliance. Our support from an Excise duty perspective include:

- Advice on excise duty incentives/exemptions under the Excise Duty Act, 2015. This will enlighten you on the opportunities you can exploit under the legislation;
- General Excise duty advisory: This entails a review of your operations and advising you on tax risks and opportunities around the excise duty legislation;
- Excise duty compliance work. This involves support in filing monthly excise duty returns for companies dealing in excisable goods and excisable services;
- Excise duty compliance review. We will help you enhance compliance with existing excise duty legislation by reviewing your transactions and advising you in case of any exposures;
- Excise duty training. We can work together to equip you with the necessary understanding of excise duty legislation and demystify complex excise duty matters in areas of interest;
- Providing support in responding to ad hoc tax queries by the revenue authority;
- KRA audit support and dispute resolution support -We provide tax technical support in managing tax disputes through representation at the Tribunal or engagement with the KRA through the Alternative Dispute Resolution Framework;
- Review contracts signed with various counterparties and advise you on the Excise duty implication thereof;

- Lobby for change in excise law through the National Treasury, the National Assembly, the KRA and other stakeholders; and
- Providing updates on changes in Excise duty legislation and the impact to your business. This is done through sharing our tax bulletins and alerts based on legislative and regulatory changes.



Indirect
Taxes



Tax Services: People & Organisation



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People &
Organisation

People and Organisation

Tremendous forces are radically reshaping the workplace. There are new organisational, talent, human resource and technology challenges being faced as business leaders wrestle with disruptive innovation, global trade, skills mismatches and the constant tests of risk and regulation.

Organisations need to redefine the way work gets done and create innovative talent ecosystems that build engaged, enabled and agile workforces.

At PwC, we build tailored people and organisation solutions to help our clients achieve their strategic ambitions.

People Effectiveness

Business leaders need better and more real time data on the value delivered through their reward and benefits programmes. We work with organisations to make their programmes more effective. PwC uses a combination of technical capabilities, market intelligence and analytics to help our clients with a broad range of emerging issues including:

REMchannel salary survey

We help companies develop structures and schemes for pay and benefits that are competitive, tax compliant, tax efficient and appreciated by their employees. At PwC we have the 24/7 online salary and benefits database. You will get:

- Instant generation of reports such as: job grading, salary structures, job titles and job grades reports;
- You can download your reports in excel and PDF format;
- You can get data from various sectors like consumer goods, hospitality, nonprofit making organisations, banking as well as the national circle.

Human resource (HR) analytics and Benchmarking

We help organisations measure how well they are doing relative to the market they are operating in.

- Non-Executive Directors and Executive Directors remuneration surveys- We help companies to design pay arrangements for senior executives to ensure their reward packs are aligned to the business strategy and help communicate with remuneration committees and shareholders;
- Employee Engagement Surveys/ Wellness and Health surveys -We have excellent tools including START a reporting tool of your survey results. With

Tax Services: People & Organisation

START you can slice and dice your survey results as per your demographics such as gender, age groups, location etc;

- Termination/ exit surveys;
- Benchmarking database- We collect and avail various HR metrics to enable you benchmark your organisation across the industry. Such metrics can be revenue per employee, turnover rate, employee engagement index etc.

Human Resource Consulting

We tailor our advice or solution to solve a particular problem you are encountering with reward, HR policy or employment benefits. Some of our solutions include:

- Advice on long term and short term incentives schemes,
- Various benefits surveys- Mortgage, gratuity, car allowance etc. as per clients request,
- Human resource due diligence; and
- Human resource policy and procedures.

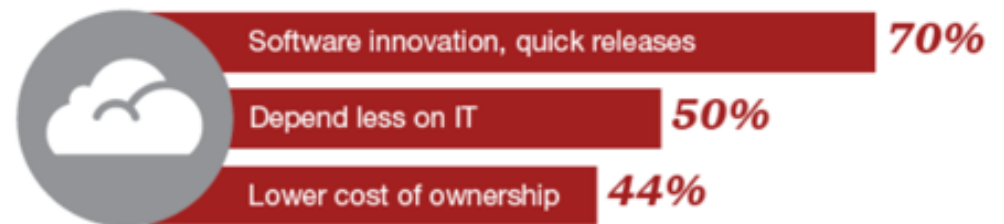
PwC's Global HR Technology Survey gives you the most up-to-date look at the digital transformation of the HR function.



People &
Organisation

Why use the cloud

Top motivations to use the cloud for HR processes



Base: 243

What were your primary motivators for deploying cloud software for your HR-related processes?

Source: PwC's HR Technology Survey, August 2017

Tax Services: People & Organisation

People Risk Assurance (PRA)

With increasingly globally mobile employees, an employer has to manage the employee tax and social security risk by complying with all the tax and social security laws in each country.

We help companies with the planning and implementation of their strategy through practical advice which ensures that such companies pay the right employee taxes and social security.



**People &
Organisation**

Personal tax advisory

Our consulting services include;

- Drafting/reviewing employment contracts and expatriate policies;
- Advice on Pay As You Earn (PAYE) obligations arising out of contracts/secondments;
- Advising on taxation of employer-provided benefits in accordance with the tax legislation;
- Wealth management and personal financial management for high net-worth persons;
- Tax consulting on targeted incentives and benefits – to include staff cost optimization tool;
- Compliance reviews/health checks/personal tax due diligences;
- Kenya Revenue Authority (KRA) audit support and support in dispute resolution;
- Independent contractor versus employer-employee testing and advice;
- Employee Share Option Scheme (ESOP) tax advice on set up, implementation post implementation review;
- Pensions and retirement withdrawals and taxation of the pensions;
- Private ruling applications with regards to personal tax matters.

Compliance services

We provide end to end employee tax and social security compliance services. Our compliance services includes:

- Tax registrations and deregistration;
- Social security and health insurance registrations and de-registrations;
- Exemption applications for National Social Security Fund (“NSSF”);
- Application for tax residency certificates;
- Tax consultations/briefings for international assignees/expatriate employees – both inbounds and out-bounds;
- Preparation and filing of self-assessment tax returns;
- Support employers with employment cost estimation/tax equalization calculations;
- Application for individual Tax Compliance Certificates (“TCC”); and
- Support in filing Ethiopia annual tax returns.

Tax Services: People & Organisation

Immigration Services

Compliance services

Undertaking an end to end process of securing immigration documents for assignees. The process includes: drafting application packs; lodgment of immigration papers; endorsement of permits and support during foreign ID registration. Specifically, the products under compliance include:

- Immigration briefings for new assignees;
- Processing work permits and passes (special, dependants, students, re-entry, and research/internship);
- Support on regularization of immigration statuses;
- Endorsements and transfer endorsements;
- Processing of visas (multiple and referred visas);
- Cancellation of work permits;
- Support on deferred immigration processes; and
- Assistance on processing of clearance letters.

Other compliance services include:

- Processing of KRA PIN certificates;
- Document translation;
- Document authentication through Mission offices;
- Processing of police clearance certificates (PCC);
- Drivers' license applications/conversions; and
- Foreigner identity verifications.

Consulting and capacity building

- Immigration audits; immigration quotas planning; immigration compliance advisory services;
- Processing citizenship applications;
- Processing permanent residency applications;
- Company profile drafting for immigration use;
- Lodgement of appeals with the Cabinet Secretary office on contested decision(s); and
- Trainings on immigration related topics.



*People &
Organisation*

Tax Services: Regulatory Compliance & Advisory Services



Joseph Githaiga leads Regulatory Compliance and Advisory Services in PwC Kenya

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Regulatory compliance & advisory services

The legal and regulatory landscape in Kenya is dynamic and increasingly complex. On its journey to being one of Africa's major economic hubs, Kenya has introduced a new Constitution and a raft of new laws and regulations aimed at modernizing the country's legal framework to address the changes to its social, economic and political fabric.

PwC Kenya, through its Regulatory Compliance & Advisory ("RCA") team, will support you in identifying and managing the risk faced by your business as a result of changes in law and regulation. For businesses undertaking major commercial transactions, such as acquisitions or capital raisings, the RC & A team, working in tandem with our Corporate Advisory team, also provides transaction support services including regulatory advice, legal due diligence and transaction document preparation.

We provide advice on a broad range of laws and regulations including:

- Companies and Business Registration,
- Competition and Consumer Protection,
- Banking and Finance,
- Capital Markets,
- Insurance,
- Pensions,
- Telecommunications,

- Mining and Energy,
- Employment,
- Financial Crime (Anti-Money Laundering, Sanctions & Anti-Bribery and Corruption) and
- Privacy and Data Protection.

Specifically, the products under regulatory compliance and advisory services include:

- **Legal and compliance risk assessments and reviews:** We conduct assessments and reviews of your organization's legal and compliance risk management framework (including policies, procedures, contracts and product documentation) and recommend appropriate solutions where we identify gaps in satisfying regulatory requirements and best practice standards.
- **Legal contract drafting and review:** We have expertise and experience in drafting and/or reviewing a broad range of commercial agreements including Joint venture agreements, share sale and purchase agreements, shareholder agreements, distribution agreements.
- **Transaction support:** We offer legal due diligence services and transaction document preparation for mergers and acquisitions and capital raising transactions.
- **Business set up and establishment:** we provide a range of services with respect to initial business establishment, including: advice on registration of business entities, advice on work permit requirements, drafting of employment contracts.



Regulatory
Compliance &
Advisory Services

PwC in Africa



