



```
mirror_mod.use_y = True
mirror_mod.use_z = False
operation == "MIRROR_Y"
mirror_mod.use_x = False
mirror_mod.use_y = True
mirror_mod.use_z = False
operation == "MIRROR_Z"
mirror_mod.use_x = False
mirror_mod.use_y = False
mirror_mod.use_z = True

selection at the end -add
mirror_mod.select= 1
mirror_mod.select=1
context.scene.objects.active
("Selected" + str(modifier))
mirror_mod.select = 0
bpy.context.selected_objects
[object for name in sel]
```

```
print("please select exactly
one object")
-- OPERATOR CLASSES --
```

Introduction

Driven by the need to enhance tax compliance by taxpayers and to widen the tax base, the Finance Act, 2020 (“the Act”) introduced a Voluntary Tax Disclosure Programme (“VTDP”).

What is VTDP and when is it effective?

The VTDP provides taxpayers the opportunity to regularize their tax compliance affairs.

The programme will be applicable to unpaid tax liabilities that have accrued within any of the five-year period prior to 1 July 2020 with the exception of any years under audit by the Kenya Revenue Authority (“the KRA”) or where there is an existing notice of audit. The VTDP is effective **1 January 2021**.

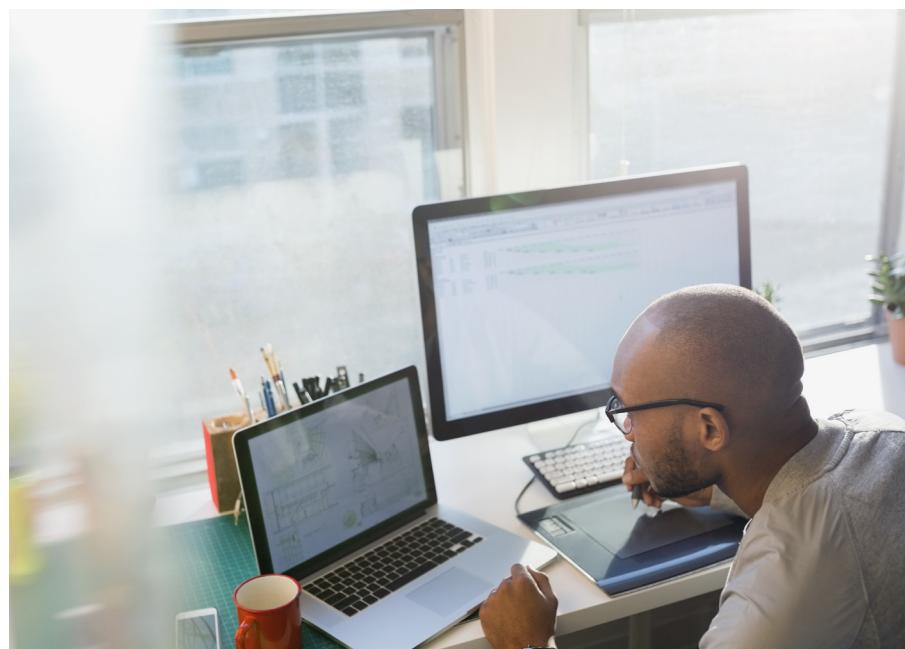
What are the benefits of the VTDP?

Upon successful application, a taxpayer will be entitled to:

- Partial to full relief from penalties and interest;
- A one-year flexible payment plan;
- Non-prosecution in relation to the outstanding taxes declared; and
- A clean tax ledger which may guarantee a seamless Tax Compliance Certificate application process!

1 January 2021

Voluntary Tax Disclosure Programme (VTDP) effective date





Why do you need to act fast?

Time is of essence in benefiting from the VTDP. Subject to the Commissioners' approval, likely waiver of penalties and interest will be applicable as follows:

- 100% waiver if the disclosure is done in the calendar year 2021;
- 50% waiver if the disclosure is done in the calendar year 2022; and
- 25% waiver if the disclosure is done in the calendar year 2023.

What steps are required of taxpayers to benefit from the VTDP?

- Undertake a self-review and quantify potential tax liabilities;

- Disclose all material facts with respect to the liabilities;
- Apply for voluntary disclosure in the prescribed form;
- Enter into an agreement with the Commissioner setting out the payment plan; and
- Follow up with the KRA for the application to be processed and iTax ledger to be reconciled and updated.

How PwC can help?

We are happy to walk with you to ensure a holistic review of your tax compliance status so that where applicable, you can take advantage of the VTDP.

To discuss this further, please reach out to our contacts herein or your usual PwC contacts.

100%

Likely waiver of penalties and interest if the disclosure is done in the calendar year 2021

Contact us

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