

# NEWSLETTER

*April 10th 2024*



**Prof. Nicholas Letting'**  
- APSEA CHAIRMAN

*We are a joint forum and an umbrella body of Professional Associations established in 1961 comprising of a corporate membership of thirty (32) Professional Associations from diverse professional disciplines.*

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✉️ [apsea@apsea.or.ke](mailto:apsea@apsea.or.ke)



## MANDATE

*The Mandate of the Kenya Professionals Development Fund (KPDF) is to promote the development of professionals and professionalism in Kenya and the East Africa region.*

## FUNCTIONS OF THE FUND

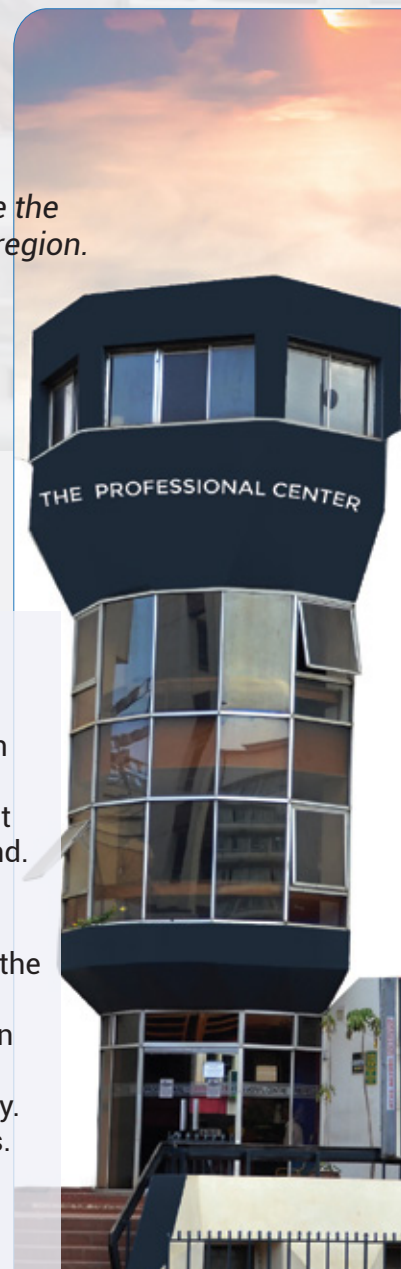
According to the current **KPDF Trust Deed**, the objectives of the Fund are:

- To promote the growth and development of professional education and training;
- To promote, encourage or otherwise support the adoption and application of best industry practices in professional conduct, standards and ethics;
- To support and provide funds for strengthening professional values, ethics and integrity among professionals;
- To support the strengthening of professional disciplinary mechanisms and their enforcement;
- To support and undertake training and capacity building activities for professionals and professional institutions as may be found appropriate from time to time;
- To sponsor any activities, studies, undertakings, promotions and implementation of professional-related programmes, which help any or all of the above activities;
- To raise funds and other resources from all acceptable sources and means to set up the Fund as an endowment Fund to secure the cause and sustainability of the Fund.

## FUND MEMBERSHIP

The members of KPDF are drawn from the APSEA membership, its Founder, which is the apex umbrella body (Association) that brings together professional bodies of diverse disciplines. Its members are body corporate associations that have been registered in Kenya whose members are recognized professionals in their areas of training and practice, having been duly licensed and regulated by a competent regulatory authority. Accordingly, the Fund's beneficiaries shall be drawn from **APSEA** Corporate members.

**KPDF** is headquartered at the landmark building, **The Professional Centre**, situated on Parliament Road in the Central Business District of Nairobi, Kenya.







*Courtesy call to KCA University* by APSEA delegation on 25th January, 2024 headed by APSEA 1st Vice Chairman.

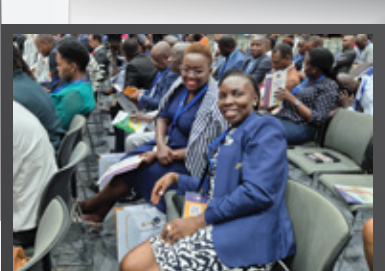
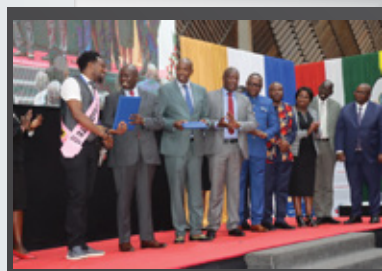
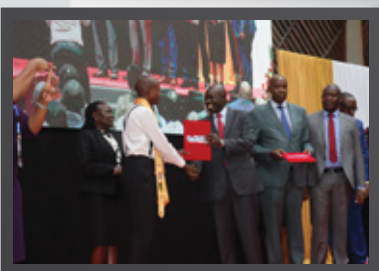
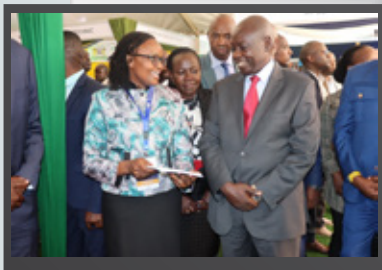


**2. Mentorship Session** - On 16th February APSEA 1st Vice Chairman was invited to mentor trainees of Built Environment department at Nairobi Institute of Technology (NIT). The mentorship session for students of the Built Environment department was initiated with the aim of providing guidance, support and industry insights to students pursuing careers in architecture, construction and related fields. The trainees are under the KCB Foundation flagship program of 2Jiajiri





**3. Invitation to official launch** of the Recognition of Prior Learning Policy (RPL) Framework & Graduation Ceremony on Friday 22nd March, 2024 at the Kenyatta International Convention Centre (KICC) starting at 9.00 a.m. APSEA Executive Officer Ms. Anne Gumbi attended as a Member of National Advisory Committee (NAC). Professional & Statutory Bodies are expected to recognize qualifications awarded under the RPL Process. The ceremony was attended by senior government officials, His Excellency, Hon. Rigathi Gachagua EGH, launched the National RPL Policy and RPL National Implementation Guidelines.



**4. KIPPRA** Stakeholders' Dissemination workshop on the Implications of Trade Agreements on Kenya's Market Access was held on 28th March, 2024 at Utalii Hotel, Nairobi. The Executive Officer was represented by Ms. Rodney Lulu.





### ***5. Ministry of Trade, Investments and Industry:-***

APSEA invited to participate in the preparatory meetings to travel to Ghana to attend and participate in a Kenya - Ghana Business Forum from 3rd to 4th April 2024. The forum and signing of MOU was graced by the President of Kenya; His. Excellency Dr. William Ruto C.G.H.



***6. ICS:*** – First Construction Milestone Celebration set for 16th April, 2024. APSEA shall participate by sponsoring a Bronze Corporate table.



**AAK** | PROMOTING EXCELLENCE  
IN THE BUILT ENVIRONMENT

**7. AAK 25TH Golf Tournament** to be held on the 12th of April 2024, at the Karen Country Club Nairobi. APSEA will participate by sponsoring a four ball.



## AAK 25<sup>TH</sup> GOLF TOURNAMENT

HOSTED BY THE ARCHITECTS' CHAPTER

 **12<sup>TH</sup> APRIL 2024**

 **KAREN COUNTRY CLUB**



**Tee Off - KSH4,000**  
7:50 am - 9:30 am  
12 pm - 2 pm

**Rookie Session - KSH3,000**  
4pm - 5 pm

M-PESA PAYBILL

**988 567**

ACCOUNT

**GOLF**



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**8. APSEA/KICD Mentorship & Career Guidance curriculum development;** strategic implementation meeting was held on 19th March 2024 at 10:00am . APSEA delegation was led by the 1st Vice Chairman, Mr Leonid Ashindu.

## 9. Institution of Surveyors of Kenya (ISK)

APSEA supports ISK Pre-AGM conference slated for 8th & 9th May, 2024 at Pridelnn Paradise Beach Resort & Spa, Mombasa.

### PRE - AGM CONFERENCE

Organized By: Institution of Surveyors of Kenya (ISK)

📍 Pridelnn Paradise Beach Resort & Spa, Mombasa

🏷️ Price Starts at KES 25,000.00

08 MAY, 2024 - 09 MAY, 2024

🕒 07:30:00 - 18:00:00



[Book Now](#)

Already Registered? [View Booking](#)



35

DAYS

13

HOURS

45

MINUTES

30

SECONDS

VARIABLE COST

20 CPD Points

📁 Category: Training

📁 Event type: Physical

*The Association of professional societies in East Africa.*

**10. APSEA** is in the process of enhancing the relationship between the Association and corporate members.

*The visits goal is to;*

- ✓ Gather Feedback
- ✓ Enhance Visibility
- ✓ Networking Opportunities
- ✓ Understanding Member Needs

*Courtesy visit to Environment Institute of Kenya (EIK).*

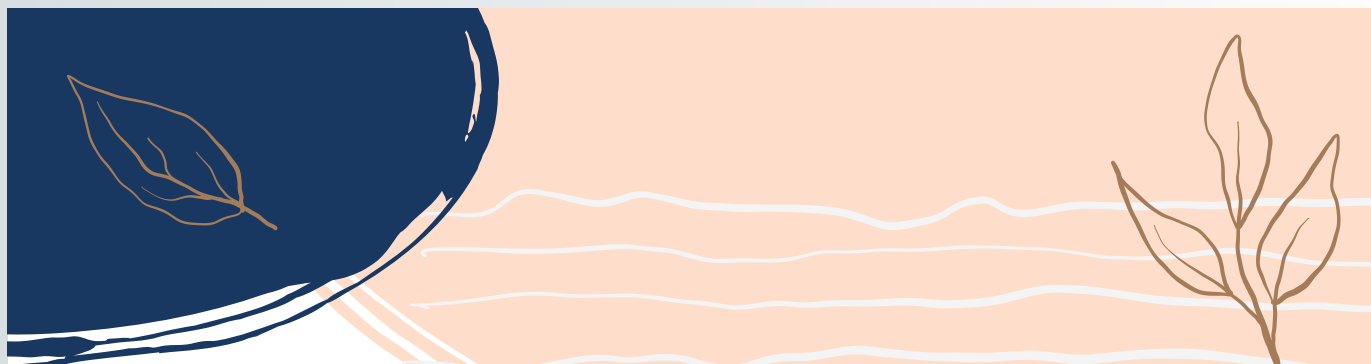




*The Association of professional societies in East Africa.*

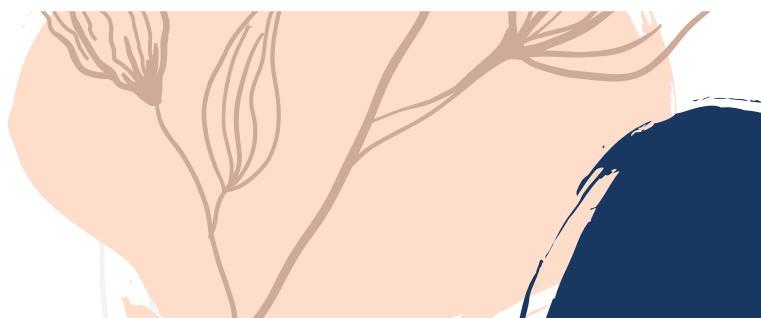
**II. APSEA** is in the process of developing the 2024-2029 Strategic Plan. The launch schedule is in progress.





## Congratulations

*CPA Georgina Muchai  
on your appointment as  
Acting Chief Executive  
Officer/Secretary to  
Board the of PSASB*





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## **E l e c t r o n i c   T a x   I n v o i c e s ;**

### **The New Frontier in Tax Administration**

*By: KRA, Legal Services & Board Co-ordination*

Tax administrations worldwide are adopting technology to streamline operations, increase transparency, and promote tax compliance in our increasingly digitized global economy. Adoption of electronic tax invoices (e-invoices) and digital reporting is a significant area of concentration in tax administration and heralded as the emerging frontier to increase tax compliance.

#### **What Are Electronic Tax Invoices?**

Electronic tax invoices (e-invoices) are invoices that are generated, transferred, and kept online, allowing for smooth communication between businesses, customers, and tax authorities.

They replace traditional paper-based invoices with digital ones. These invoices are generated, transmitted, and kept electronically, enabling businesses, customers, and tax authorities to communicate in real time.

The use of e-invoices at national levels is not new. Several countries require suppliers of goods and services to government (B2G) transactions to issue e-invoices for transparency, accountability and visibility of government procurements. Kenya uses the Integrated Financial Management System (IFMIS).

To improve tax compliance, many jurisdictions require the use of e-invoices for business-to-business (B2B) transactions, and others have extended the requirement to business-to-consumer (B2C) transactions.

### ***Benefits of E-Invoicing***

Tax administrations are keen on promoting e-invoicing because of its numerous benefits. For tax administration purposes, e-invoices improve efficiency and accuracy by reducing manual data input errors and assuring accurate tax reporting whereas tax authorities gain real-time visibility into transactions, allowing for improved monitoring and control. This real-time data aids in the prevention of tax evasion and fraud.

For businesses, e-invoicing removes paper-related expenditures such as printing, shipping, and storage, which saves businesses time and resources by automating invoice processing.

### **Challenges.**

The use of e-invoicing for tax administration is not without its challenges. First, harmonization of e-invoicing standards globally



remains a challenge as most jurisdictions mandate the e-invoicing system they consider most appropriate for their own tax requirements. This negatively affects many businesses that operate in multi-jurisdictions. The solution would be for tax administrations to work towards interoperability across systems.

Secondly, taxpayers particularly Small and Medium Enterprises (SMEs) may struggle with e-invoicing implementation due to limited resources and technical incapacity. Inevitably, the requirement may affect the initial compliance cost for many taxpayers.

Lastly, protection of data security and confidentiality of taxpayers' information is paramount. Robust encryption and secure transmission protocols are essential in e-invoicing systems.

## *Global Trends*

In 2011, Mexico became the first country to mandate e-invoicing through a national system. Regardless of size/technical capability, all taxpayers were obliged to submit and receive e-invoices to the tax authority in near real time. The benefits to the tax agency were clear—instant visibility into all relevant transactions and a massive reduction in tax fraud. Other Latin American countries like Brazil, Uruguay, Peru, Argentina among others quickly followed suit and saw similar results in reducing their VAT gap and combating tax fraud. This spread to Asia and Europe. European countries such as France, Germany, Poland, Belgium, Spain and others have announced their intent to require mandatory issuance of e-invoices for B2B transactions. Italy intends to move to B2C by end of 2025.

Initially the focus of most tax agencies was on using e-invoicing to reduce VAT gaps but the interests have now shifted to wholesome compliance. In Mexico, payroll transactions must be cleared in the same way as invoices.

### ***Electronic Tax Invoice Management System- eTIMS***

In an effort to leverage on technology for effective revenue administration, the Kenya Revenue Authority rolled out eTIMS on 1st February 2023. The initial objective was to enable VAT registered taxpayers transmit tax invoices on real time or near real time basis.

eTIMS is a software solution that can be accessed by taxpayers through an online portal or installation of software in their devices or through integration with the taxpayers billing/invoicing system.

Section 23A of the Tax Procedures Act requires a person carrying on business to issue an e-invoice through eTIMS. There are some limited transactions such as those relating to emoluments, imports, interest and airline passenger ticketing which may be excluded from the requirement of e-invoicing. The Commissioner also has powers under section 23A (5) of the Tax Procedures Act to exempt a person from the requirement.

Section 12 of the Finance Act 2023 further amended section 16 of the Income Tax Act to the effect that from 1st January 2024, expenditure or loss that is not supported by an e-invoice generated from eTIMS will not be allowed as a deductible expense.



This amendment ushered the new era of mandatory e-invoicing beyond VAT in Kenya.

In conclusion, e-invoicing is more than a technological shift, it is a strategic move towards efficient tax administration. As governments continue to evolve their tax systems, businesses must adapt, collaborate, and embrace the digital revolution. Professionals being key players in the economy play a critical role in driving compliance

and are called upon to take up their role. Doing so, will pave the way for a transparent, compliant, and sustainable tax ecosystem.

## KRA Invoicing Context – eTIMS

Access Kenya Revenue Authority services using your eCitizen account.



eCitizen

KENYA REVENUE  
AUTHORITY**eTIMS**

**14. EBK:** - The 5th Engineering Partnership Convention (EPC) to be held from 7th to 10th May 2024. The Convention will be held in Dedan Kimathi University of Technology, Nyeri County and the theme is; “Engineering @ 60: Reflections, Response & Resetting.”



**ENGINEERING PARTNERSHIPS CONVENTION | 2024**

Hosted By




**THE 5<sup>TH</sup> ENGINEERING PARTNERSHIPS CONVENTION**

**Engineering@60: Reflections, Response, Resetting**

**Innovation Fair**

*Engineering the Future: Sustainable Innovations for a Connected World*

 7<sup>th</sup> - 10<sup>th</sup> May 2024

 Dedan Kimathi University of Technology, Nyeri County

**Charges**

 Virtual Ksh. 10,000	 Physical Ksh. 50,000
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**20 PDUs**

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 Ministry of Roads and Transport

 Kenya VISION 2030



*The Association of professional societies in East Africa.*



## Congratulations

*Hon. Winfrida Boyani  
Mokaya on your  
appointment as Chief  
Registrar of Judiciary.*



## 16. Enhancing Professionalism in Built Environment Practice. LifeStyle Bustani Phase 1







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