

# WomeninTax



Imagine a gender equal world. A world free of bias, stereotypes, and discrimination. A world that is diverse, equitable, and inclusive. A world where difference is valued and celebrated. Together we can forge women's equality. Collectively we can all **#BreakTheBias.** 

The theme for International Women's Day, 8 March, 2022 (IWD 2022) is, "Gender equality today for a sustainable tomorrow", recognizing the contribution of women and girls around the world, who are leading the charge on climate change adaptation, mitigation, and response, to build a more sustainable future for all. According to UN Women, the theme for International Women's Day is aligned with the priority theme for the upcoming 66th Commission on the Status of Women (CSW66): "Achieving gender equality and the empowerment of all women and girls in the context of climate change, environmental and disaster risk reduction policies and programmes".



## Hon. Rose Waruhiu, EBS

Hon. Rose Waruhiu, is a KRA Director. She holds a Bachelor of Arts (Economics) degree from Makerere University College and a Certificate in Higher Education Administration from the University of Manchester. In 1990, she was offered a fellowship at the Harvard Institute of Politics. She has worked as a consultant in the private and public sectors, undertaking assignments in policy formulation and documentation; public management; strategy development; planning and advocacy. She has served as a Member in the Kenyan Parliament and the East Africa Legislative Assembly. She has also been a Member of the Kenya Post Bank Board and Jomo Kenyatta University of Science and Technology University Council. She has held leadership positions in various Women's Organisations and Civil Society serving as Chair/ Convener of several initiatives in the pro-democracy movement in Kenya. In recognition of her outstanding achievements, she is a holder of the Order of the Grand Warrior (OGW). At the KRA Board, Rose currently serves as the Chairperson of the Board Audit and Risk Committee and is also a member of the Human Resources Committee. She has previously served as the Chairperson of the Finance, Administration and Procurement Committee and a Member of the Audit and Risk and Revenue, Strategy and Technology Committees of the Authority's Board of Directors.

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Mrs. Susan Mudhune is a KRA Director. She holds a Bachelor of Arts (Education) Degree and a Master of Business Administration degree from the University of Nairobi. She has served in various management positions in the local banking industry for over twenty (20) years, from which she retired in 2001. She has served as a non-Executive Director in various Boards including the Safaricom (K) Limited Board, been Chairperson of the Board of Kenya Commercial Bank Group and a past National Chairperson of the Kenya Girl Guides Association. Currently, she is the Chairperson of the Board of KIFFWA Foundation and a Director at Sanlam Kenya Limited and Carbacid Investments Limited Boards.

She is a Certified Corporate Governance trainer and a Member of Women Corporate Directors (Kenya Chapter) and Institute of Directors (Kenya). In recognition of her outstanding achievements, she is a holder of the Moran of the Burning Spear (MBS). She is a Fellow of the Institute of Bankers and Fellow of the Institute of Management. At the KRA Board, Susan currently serves as the Chairperson of the Finance, Administration and Procurement Committee and is a Trustee of the KRA Staff Pension Scheme. She has previously been the Chairperson and Member of the Human Resources and the Revenue, Strategy and Technology Committees of the Authority's Board of Directors respectively.

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Ms. Maryann Muthoni Njau - Kimani EBS (Alternate Director to the Attorney General)

Women in Tax 8<sup>th</sup> March, 2022 Ms. Maryann Muthoni Njau is a Member of the Board of Directors of Kenya Revenue Authority (KRA). She was appointed as a Member of the Board on 24th March, 2017 as the alternate to the Attorney General of the Republic of Kenya. An advocate of the High Court of Kenya with over thirty (30) years post admission experience in private and public law practice she holds a Bachelor of Laws (LLB) degree and a Master of Business Administration degree from the University of Nairobi. She also serves as the Senior Deputy Solicitor General and Secretary-Justice and Constitutional Affairs, the current Head of the State Department of Justice at the Office of the Attorney General and Department of Justice. She is an accredited mediator and Certified Justice Rapid Response, United Nations-Women Sexual and Gender Based Violence Justice Expert with management, financial, research, consultancy and training experience and skills. At KRA Board, she is a member of the Finance, Administration and Procurement and Audit and Risk Committees of the Board. She has previously been a Member of the Revenue, Strategy and Technology Committee of the Authority's Board of Directors.



FCCA Rispah Simiyu (Mrs.), Advocate, EBS Mrs. Simiyu is the Commissioner for Domestic Taxes. She is a seasoned and grounded tax professional with over 19 years of experience. Before joining KRA in April 2018, Mrs Simiyu served as the Standard Chartered Bank Kenya Limited, Regional Tax Manager East Africa, with her role covering assignments in the wider Africa and Middle East Regions. While at the Bank, she also served as a member of the Kenya Bankers Association (KBA) Finance and Audit Committee, and specifically as the Chairperson of the Tax Sub-Committee whose responsibilities included training management and staff of KBA members on existing and emerging tax issues. She began her career at PricewaterhouseCoopers (PwC) in 2001 rising to the position of Tax Manager. She is a qualified Chartered Accountant, a Fellow Chartered and Certified Accountant (FCCA), an Advocate of the High Court of Kenya, a member of the Law Society of Kenya and a Certified Public Secretary. She holds a Master of Laws degree from the University of Nairobi with a focus on International Trade and Investment. She also holds a Bachelor of Laws degree from the University of Dar es Salaam and a post-graduate Diploma in Law from the Kenya School of Law. Rispah has practised and consulted on tax matters in Kenya, Tanzania and Uganda and is thus well versed with the tax laws of these countries.

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Ms. Lilian Nyawanda

Ms. Lilian Nyawanda is currently the Commissioner for Customs and Border Control at the Kenya Revenue Authority (KRA). She has a broad wealth of experience in customs and international trade within the East African region and the African continent at large. Ms. Nyawanda has gained her extensive wealth of experience from the public and private sectors as well as from academia. She has broad experience in customs administration, policy and legislation, having been part of various legislative reviews and changes.

Commissioner Nyawanda is a high performer who has overseen successful rollout of projects such as the transitioning of Kenya, Uganda, Ethiopia, Nigeria, Ghana and Cameroun Customs & Excise functions into the Diageo Centre of Excellence. She is also credited for successfully implementing Excisable Goods Management System (EGMS) at East African Breweries Limited (EABL) and UDV.

Ms. Nyawanda started off her career in tax at KRA in 2003 as a Revenue Officer (I) after undertaking a graduate trainee programme. She later rose to an acting Senior Revenue Officer in charge of gateway clearance sheds and cargo handling at the Jomo Kenyatta International Airport (JKIA).

In September 2009, she moved to Deloitte East Africa Limited as a Senior Consultant for Customs & International Trade. In this role, she handled customs and international trade related issues for clients. In May 2012, Ms. Nyawanda was appointed Customs & Bonds Manager at the EABL where she was in charge of Kenya, Uganda, Tanzania and South Sudan.

She was later appointed the Customs and Tax Manager at EABL in January 2014. In this role, she was the strategic advisor to EABL on Customs and cross-border transaction related matters. In 2019, she moved to Diageo Centre of Excellence to oversee the customs governance, risk management and international trade operations across Africa.

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# Pamela Ahago

Women inTax 8<sup>th</sup> March, 2022 Mrs. Pamela Ahago is currently the Regional Coordinator for Western Region. Prior to her current role, she served as the Acting Commissioner for Customs and Border Control (C&BC). Mrs. Ahago has previously served as the Deputy Commissioner, Policy and International Affairs, since July 2019. Mrs. Ahago joined KRA in July 1996 as Collector 1 in then Customs & Excise Department and worked in various tasks until July 2002, when she was promoted to the rank of an assistant commissioner. She worked in different divisions as a Senior Assistant Commissioner and in July 2015, she was appointed as the acting Chief Manager. Mrs. Ahago was promoted to the position of a Chief Manager in February 2017 and worked in Trade Facilitation. In July 2019, she was promoted to the rank of a Deputy Commissioner. Mrs. Ahago is a trained negotiator with experience in regional and international negotiations. She has represented KRA in regional and international negotiations on trade issues. Some of the trade agreements she has negotiated include Trade Facilitation Agreement (TFA) and Economic Partnership Agreement (EPA). Mrs. Ahago has worked with the World Customs Organisation (WCO) as head of Regional Intelligence Liaison Office for Eastern and Southern Africa (RILO ESA) as an expert of Rules of Origin, she has participated in the formulation of both the East Africa Community (EAC) and the Common Market for East Africa and Southern Region (COMESA).



# Ms Susan Wanjohi

Susan Wanjohi is the Kenya Revenue Authority (KRA) Deputy Commissioner responsible for Scanners and Cargo Monitoring Division in the Customs and Border Control (C&BC). She also serves on the Special Economic Zone Authority Board of Directors. Before assuming her current position, she was the Deputy Commissioner responsible for Revenue and Regional Co-ordination in C&BC. She also played a key role in funds mobilization from Trade Mark East Africa (TMEA) and the Japan International Cooperation Agency (JICA) to support the implementation of turn-key projects that include the Customs System, KRA Data Centre, Smart-Gates and staff capacity building. She has previously headed and continues to play a pivotal role in the implementation of the Integrated Customs Management System (iCMS) that shares data with key cargo interveners. The main objective of iCMS is to enhance trade facilitation with a view to improve customer experience, reduce cargo clearance time, reduce cost of doing business, enhanced compliance and revenue collection. She also headed the implementation of the Regional Electronic Cargo Tracking System (RECTS) and played a key role in SGR Container Tracking System and Covid-19 Digital Certificate System. These are web-based systems that provides real-time visibility of cargo on transit/ drivers from source to destination in the EAC Region. In addition, Susan headed the implementation of the Integrated Scanner Management System Project (iSCAN), which provides nonintrusive cargo inspection and brings together all scanned images into a single view and is accessible from any location thereby improving transparency and mitigating related risks. Other key deliverable spearheaded by Susan includes, the One Stop Border Post (OSBP), Real-time Management System, World Customs Organization Cargo Targeting System (WCO CTS), amongst others. A Master of Business Administration Degree holder from the Heriot-Watt University, Edinburgh Business School, Susan also holds a Bachelor's Degree in Business Administration, a certificate in Trade and Gender Linkages in the East Africa Community, amongst others. She is now working on transformation of the cargo reconciliation process through use of intelligence-based approaches backed by Big Data (DWBI and Scanner data from Partner States): use of artificial intelligence in image analysis to support better detection; iCMS SME APP to avail Customs Declaration Services to any importer, and implementation of Trade Logistic Information System (TLIP) that will enable KRA share Customs information with other customs authorities across the globe.

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# **Grace Murichu**

Women in Tax 8<sup>th</sup> March, 2022 Grace is a Deputy Commissioner at the Kenya Revenue Authority and is a supply chain specialist who holds a Master's in Business Administration from the University of Hull with a Bachelor of Commerce from Rani Durgavati Vishwavidyalaya University. She is also a member of the Chartered Institute of Purchasing and Supplies and a licensed practitioner in the Kenya Institute of Supplies Management. As Deputy Commissioner of supply chain management, she has led various SCM functions in KRA regions to better support revenue administration. She plays a supporting role and is an instrumental figure in significant projects at KRA such as Simba, iTax, EGMS, Cargo Scanner and outsourcing of non-critical services. Grace is driven by providing practical, service-driven and customer-focused solutions for complex problems to achieve the corporate objectives in a complex environment.



Ms. Patience Nduta Njau

Ms. Patience Nduta Njau is the Deputy Commissioner for Human Resources Division. She started her career in 2004 as a Human Resource Learning and Development Officer at Kenya Airways until June 2009. Her duties and responsibilities included implementing organizational culture change activities, ensuring that training and induction were delivered efficiently and maintaining a strong working relationship with respective business unit leaders across the national airline. In July 2009, Ms Nduta joined Opportunity International Network as a Project Coordinator working on a Goldman Sachs 10,000 Women Emerging Leaders Programme till June 2012. Her primary responsibility was to contribute to sound project management by regularly monitoring individual institutions participating in the project. In May 2019, Ms Nduta joined Nuvem Tech Limited as the Director, Advisory Consulting on Strategy, Technology and HR. In July 2012, Ms Nduta joined PricewaterhouseCoopers as an Assistant Manager and was later promoted to Manager -People and Change, East Market Area, in January 2016. She was appointed as the Business Unit Leader, East Market Area, where she was a member of the PWC strategic staff council involved in developing PWC business strategy. Ms Nduta holds a Master of Arts (Organization Psychology) from Kenyatta University and a Bachelors of Education (Home Economics) degree from Kenyatta University.

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## Dr. Emmah Omwenga

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Dr. Omwenga is the Deputy Commissioner in charge of academic affairs at the Kenya School of Revenue Administration(KESRA). She is charged with providing guidance and direction in capacity building initiatives for the Authority. In her role she has spearheaded development of various programmes in the school which contribute to revenue enhancement and border security in the authority. She has overseen development of various strategic programmes in the school such as; the Green Customs Programme and the Strategic Control Trade programme, Oil and Gas and the Higher National Diploma. She led a team who which carried out a consultancy assignment in four (4) Counties on own source revenue initiatives thereby reducing overreliance on exchequer revenue for the Counties. In additional, she spearheaded migration of all learning in the online platform, a mode of delivery that has transformed content delivery for the authority. She holds a PHD in Human Resources Management from Jomo Kenyatta University of Agriculture, Masters in Business Administration(MBA) from Daystar University and Bachelor of Arts degree in education from Kenyatta University. She is trained in tax administration and is a member of Kenya Institute of Management and Institute of Human resource management. Dr. Omwenga has worked in various departments in the authority rising in ranks to the position of Deputy Commissioner. She is an avid trainer and researcher in the area of tax. Dr. Omwenga is passionate about transformative education which offers practical solutions to current social economic challenges. She values positive attitude to work, loyalty, resilience and agility. In addition she's passionate about youth empowerment for self-reliance. She also recognize that leadership is not an overnight accomplishment it requires patience. She advises that leadership at the top is for the courageous, you cannot be a leader who is not brave to make hard decisions for the good of the organisation, you got to be visionary and highly practical. Her advice to young women hoping to get into leadership is ' let your performance speak for you but most important let your voice be heard at the decision making table by knowing the way, going the way and showing the way.



# Ms Githuba joined KRA in 2004 as a support analyst in MIS. In 2007, she was appointed Acting Assistant Commissioner for Training & Development in HR and confirmed in 2008. In 2012, Ms Githuba was transferred to the CG's office. She was appointed Chief Manager in 2016 and Acting Deputy Commissioner in 2017.

Ms Githuba is currently the Deputy Commissioner for County Revenue Division which supports revenue collection for Nairobi Metropolitan Services (NMS).

# Ms Annastaciah Githuba, HSC

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# Doreen Mbingi

Ms Doreen Mbingi is currently the Deputy Commissioner for Large Taxpayers Office (LTO) under Domestic Taxes Department. She has extensive experience in Tax Intelligence, Investigation & Enforcement and general Tax Administration spanning a period of over 25 years. In the course of her career journey in tax administration, Ms Mbingi has worked in the former VAT department, VAT Investigation branch, and Investigation & Enforcement Department.

She has a Master of Business Administration (Strategic Management) from the University of Nairobi and a Bachelor of Commerce (Strategic management Option). Another feather on her crown is professional training in Intelligence Gathering and Investigations frameworks; Prosecution course, Tax crimes and illicit financial flows; Performance Management; and Tax Administration Diagnostic Assessment Tool (TADAT).

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Ms Alice Kiptoo is the Regional Coordinator for the Central Region. She is in charge of all KRA operations in the region. Ms Kiptoo has a Master of Business Administration – Strategic Management) from Kenyatta University and a Bachelor of Arts (Economics) from the University of Nairobi. She is also a Certified Fraud Examiner (CFE) and a member of the Association of Certified Fraud Examiners (K). Ms Kiptoo has worked in different capacities at KRA including as a Chief Manager, Manager and Assistant Manager in Domestic Taxes Department. She has also served as an Assistant Commissioner in the former Investigation& Enforcement-Internal Affairs Division.

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**Grace Wandera, MBS** 

Grace is the Deputy Commissioner, Marketing and Communication at the Kenya Revenue Authority. She is responsible for the Authority's extensive Corporate Communications and Marketing functions geared at fostering sustainable voluntary tax compliance. Backed by a passionate team, she has been spearheading KRA's corporate efforts to facilitate service delivery reforms, stakeholder engagement, tax awareness, and advocacy. She has risen through the ranks in the public and private sectors, having started off her career as a brand manager at G4S Security Services before joining the then Brand Kenya Board as the National Brand Manager. Grace previously served as the Director of Strategy and Communication at the Kenya Vision 2030 Delivery Secretariat and as the National Brand Manager at the Brand Kenya Board. Before joining the KRA in March 2015, she served as the Strategy and Communication Director at the Vision 2030 Delivery Secretariat. At the Vision 2030 Delivery Secretariat, she led the Integrated Marketing Communications Strategy development and execution for the Vision 2030 national development brand and promoted Public-Private Partnerships (PPP) for flagship projects. At KRA, her notable achievements include the conceptualization, implementation and expansion of the Customer Experience Unit, formulating a customer-oriented service strategy and introducing the KRA Customer Service Centre of Excellence. She has also been instrumental in integrating an award-winning Customer Relationship Management (CRM) technology platform to enhance the Authority's customer experience. She also has Institutionalized and operationalized a Citizen Engagement framework, re-designed service provision with a designated front office and aligned back-office operations to boost customer satisfaction. Grace, holds an MBA in Strategic Management and is a fellow of the Chartered Institute on Marketing. She has a deep interest in Public Policy and has attained professional gualifications in Public Policy from the London School of Economic and the University of Cape Town. She has previously served on the Presidential Commission on Parastatal Reforms, the National Values Policy Formulation Presidential Commission and served as an Audit Committee Member at the National Treasury. She currently sits as a Board Trustee at the Kenya School of Revenue Administration (KESRA). A Certified Executive Coach with a commitment to developing the leadership and management capabilities of executives and senior managers, She is an alumnus of the Swedish Institute of Management, a sustainability program focused on nurturing upcoming leaders in Africa.

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# **Emily Muyaa**

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Emily Muyaa is the Managing Principal for Sub-Saharan Africa in the IBFD Africa and Middle East Department. In this capacity, she oversees IBFD's product offering in the region. Ms. Muyaa regularly works in an advisory capacity for African governments on international tax including transfer pricing and lectures at IBFD international tax training courses. She is a Member of the United Nations Transfer Pricing Subcommittee. Ms. Muyaa is the Project Manager for the IBFD Centre of Studies in African Taxation (CSAT), a think tank devoted to the study and development of African taxation. She is a founding member of the Transfer Pricing Economists for Development (TPED), a Paris-based think tank that aims to promote business economics knowledge-sharing in transfer pricing, for emerging economies. Ms. Muyaa is a visiting lecturer at the University of Cape Town, South Africa and the University of Amsterdam, in the Netherlands. Before joining IBFD in 2014, she worked in the Transfer Pricing Division of the Large Taxpayers Office at the Kenya Revenue Authority. She holds a certificate in tax administration from the Kenya Revenue Authority Training Institute (now Kenya School of Revenue Administration), an undergraduate degree in law from the University of Nairobi, a postgraduate diploma in law from the Kenya School of Law and an LL.M (Adv.) in international taxation from the International Tax Center at Leiden University, the Netherlands. During her LL.M studies, Ms. Muyaa also worked at the Transfer Pricing Division of EY Amsterdam. She holds an advanced diploma in accounting and business from the Association of Chartered Certified Accountants (ACCA) and is an advocate of the High Court of Kenya and a member of the Law Society of Kenya.



**Prof. Attiya Warris** 

Attiya Waris is an Observer to the UN Tax Committee, a Kenyan Professor at the University of Nairobi, an expert on tax avoidance and a writer about financing development from diverse perspectives including illicit financial flows and corporate tax reform. She is the current Acting Deputy Principal of the College of Humanities and Social Sceinces (CHSS); Director of Research and Enterprise and is the only Professor of Fiscal Law and Policy in Eastern Africa. She holds a PhD in Tax Law from Lancaster University and is a specialist in Fiscal Law, Policy and Development. She leads the Committee on Fiscal Studies where the team spearheaded the first agreement on sharing of data between a University and a revenue agency globally, between the University of Nairobi and the Kenya Revenue Authority and actively mentors the next generation of researchers. She currently teaches at the Law School, University of Nairobi; the Law School, University of Rwanda; and the Center for Human Rights, University of Pretoria. She has previously taught in Malaysia and the United Kingdom. She has a Bachelor of Laws from the University of Nairobi, a Master's degrees in Human Rights and Democratization from the University of Pretoria and a masters in Business and Commercial Law from the University of London. She is an advocate, company secretary and arbitrator of 20 years standing. She has researched and published on global, African, Asian, European as well as Latin American issues. She has published over 40 articles, book chapters and reports. Her book 'Tax and Development' (2013) is the first publication globally that links the areas of tax and human rights and her more recent publication 'Financing Africa' (2019) is the first publication globally to map out African fiscal systems.

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# **Georgina Malombe**

FCPA Georgina Malombe is the managing partner of Gemal & Company Certified Public Accountants of Kenya. She is a dynamic, resourceful, self-driven and a highly skilled tax and finance professional with over 19 years' experience. She is the Chairperson of the Association of Women Accountants of Kenya (AWAK) and served as a Member of different committees and task-forces. She is a Certified Accountant and member of ICPAK with over 19 years of transformative experience in tax, accounting, audit and corporate governance in both private and public sector. She was ICPAK's Public Policy and Governance manager for 3 years, and the Chief Executive Officer for Kenya's Registration of Accountants Board (RAB). She has served as an Independent Non-Executive Director at KCB Group Plc, KCB Tanzania and Siginon Group and is a member of the Professional Trainers Association of Kenya (PTAK), Associate Member of Chartered Institute of Arbitrators; Member of the Women on Boards Network (WoBN), Women Corporate Directors (WCD) Kenya Chapter and the Business Network International (BNI) Kenya, Early Birds Chapter.

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Arwinder Kaur Sandhu

Arwinder Kaur Sandhu is a Partner at Westminster Consulting where she provides trade and tax advisory services for a multitude of clients on a global level including homegrown East African brands as well as large multinationals. Westminister Consulting provides a suite of professional services related to Trade, Tax and Business Advisory in Kenya. Arwinder has worked across various sectors and markets developing vast knowledge and experience in tax consulting, in-depth financial analysis and audit and business advisory services including the development and implementation of financial systems, processes and controls that significantly improve P&L ratios and efficiencies. A key contributor to this skill set comes from her 8 years at Deloitte Kenya as a tax expert where she managed a portfolio of over 200 clients spanning across a variety of sectors. She held several leadership roles at Deloitte which included advising a broad range of multi-national clients on inbound and out-bound investments, leading and advising on transaction advisory assignments, and spearheading the tax department's internal staff training and client training programs. Arwinder's speciality lies within the areas of Kenyan tax law where she has worked on several tax consultancy and advisory engagements including risk and opportunity reviews, providing technical support during Kenya Revenue Authority audits and assisting clients on domestic tax compliance and general tax advice. Most recently, Arwinder has undertaken a large number of tax advocacy assignments which involved making diverse presentations to various Parliamentary Committees on matters involving tax legislation, on operationalization of special economic zones and various tax policy measures both at a regional and national level. The diverse array of experience has given Arwinder the ability to consider a multiplicity of conflicting perspectives, macro level factors and constraints when undertaking client work. She has honed her analytical skills with the ability to think logically and creatively, take initiative, make good business judgment and articulate ideas clearly. Arwinder holds a Bachelor of Science in Applied Accounting from Oxford Brookes University in association with ACCA and a Bachelor of Science - International Business Administration (Finance) from United States International University in Nairobi. She is also a member of the Association of Chartered Certified Accountants (ACCA).

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Dr. Jane Kiringai

Dr.Jane Kiringai currently serves as the Chairperson of the Commission on Revenue Allocation. She is a seasoned economist with experience spanning over twenty years. She started her career as an economist in the Ministry of Finance determining the aggregate budget framework and ministerial and sectoral budget ceilings. Before joining CRA she worked as a Senior Economist with the World Bank covering a broad range of economic development issues, including macroeconomic analysis and forecasting, tax, public expenditure management and fiscal decentralization. She has also worked with other development institutions including Department for International Development (DFID), the European Commission Delegation, and as a Policy Analyst with Kenya's Policy think tank, Kenya Institute for Public Policy Research and Analysis (KIPPRA). Dr. Kiringai holds a PhD in Economics from University of Nottingham, UK, a Masters in Development Economics from Williams College, US, a Bachelor of Philosophy in Economics and a Bachelor of Science in Mathematics and Computer Science both from the University of Nairobi. She is an accomplished researcher and served as a Policy Analyst with the Kenya Institute for Public Policy Research and Analysis (KIPPRA), Macroeconomic Division, for five years. During this period she undertook extensive research on macroeconomic policy, international trade and poverty, taxation, public expenditure management tracking and efficiency. As a member of the KIPPRA macro modeling team she also provides technical support to the Government through the KIPPRA/Treasury Macro Model, for growth forecasts and projections and in response to other in-depth policy questions. Jane is an alumnus and an instructor of the Gender and Macroeconomic International Working Group, GEM-IWG, and has undertaken several projects on mainstreaming gender in macroeconomic and international economics in the Kenyan context.

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# Nazima Malik

Nazima Malik is a qualified advocate of the High Court of Kenya with 20 years of practicing experience. She has been a partner at Kaplan & Stratton since 2002. Nazima's main area of practice is civil litigation specializing in: tax disputes, intellectual property disputes, judicial review matters, constitutional references and arbitration. Nazima handles matters in the Court of Appeal, the High Court and specialist tribunals. She continues to advise and represent multinationals in a broad range of major tax related disputes at the Tax Appeals Tribunal and before the High Court and the Court of Appeal. She has also successfully settled a number of disputes through the Kenya Revenue Authority's alternative dispute resolution mechanism. Nazima holds a Bachelor's Degree in law from the University of Nottingham Trent University, a Post-Graduate Degree from the Kenya School of Law. She is a member of the Law Society of Kenya, East African Law Society, International bar Association and Commonwealth lawyers Association and the Chartered Institute of Arbitrators. She has been involved in multimillion dollar disputes arising in the emerging jurisprudential area of transfer pricing and supported the development of jurisprudence on matters tax in Kenya.

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Irene Otieno

Irene Otieno is the CEO of the National Taxpayers Association. She is involved in promoting good governance and tax justice in Kenya. She has been governance, public sector management and reform advocacy and development work for more than 10 years. She is an advocate of the high Court of Kenya and her work interests are on the empowerment of citizenry through the provision of right information and citizens in raising voice to demand accountability. She endeavors to be the voice of the tax payers for a better Kenya today and posterity. She has a Bachelors of Law degree and a Post-Graduate Diploma in Law from the Kenya School of Law.

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Catherine is a partner at Lexlink consulting, a member of the Tax Appeals Tribunal and an Associate Director of the Strathmore Tax Research Centre. She is an experienced tax professional skilled in Income Tax, Finance, Value-Added Tax (VAT), Cross-border Transactions, and International Tax with a Master of Laws (LLM) focused in International Taxation from New York University School of Law and a Bachelor of Laws degree from the University of Nairobi. She is an author and correspondent with IBFD and has worked as an Associate at KPMG and Isieme, Kamau and Maema Advocates. She has conducted indepth research on the tax systems of nine African countries including Ethiopia, Gambia, Kenya, Liberia, Nigeria, Sierra Leone, South Sudan, Tanzania and Uganda. She has a good understanding of best practices in tax administration, practice and policy.

### **Catherine Ngina Mutava**

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## **Rose Mwaura**

Rose Mwaura is an experienced business leader with financial and board expertise across 3 continents for 20 plus years. She helps organizations craft and strengthen their financial, operational and governance practices for accountability and sustainability. She has extensive local and international experience in the private and public sectors. Rose has public policy experience working with Government on relevant legislation. She has extensive experience in stakeholder engagement and management. Rose has over 20 years' experience as a consultant providing business and financial advisory, audit & assurance and governance services to organizations in East Africa, the United States and India with over 15 of those years in senior leadership positions. She is also a Certified Executive Coach helping professionals develop strategic leadership skills. She is the National Chairperson of the Institute of Certified Public Accountants of Kenya (ICPAK). She also serves as an independent non-executive board director at Jubilee Life Insurance Company of Kenya where she chairs the Board Audit Committee. She chairs the Legal and Regulatory Committee of the Kenya National Chamber of Commerce & Industry. Rose serves on the Council of the International Federation of Accountants (IFAC) and on the Board of the Pan Africa Federation of Accountants (PAFA) and the Board of Trustees of KCA University. She is a Certified Public Accountant, registered as a practicing member of ICPAK and holds a Bachelor of Commerce - Accounting (Hons) degree from the University of Nairobi.

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# Lena Onyango

Lena Onyango is a Partner at ANL Law, a legal firm where she provides commercially focused tax advisory and litigation services for both domestic and international clients.

She also has experience in engaging with the Kenya Revenue Authority (KRA) to drive policy issues and resolve tax matters on behalf of her clients. Armed with nearly a decade of experience, she has progressive multi-disciplinary expertise in the legal & tax sector and stakeholder management.

Before joining ANL Law, she practiced as a Partner in the Tax Department at Oraro & Company Advocates from July 2017 to August 2020. Her responsibilities included providing commercially focused tax advisory services and representing domestic and international clients on tax-related matters in the Tax Appeals Tribunal, High Court and Court of Appeal. She has also previously served as a Consultant at Viva Africa Consulting Limited, with crucial responsibilities touching on legal and advisory support on Kenyan and International tax law.

Ms Onyango holds a Masters in International and European Tax Law (LL.M) from Maastricht University in the Netherlands, a Bachelors of Law (LL.B) from the Catholic University of East Africa and a Diploma in Law from the Kenya School of Law. She is also a Certified Public Accountant of Kenya and a member of the Law Society of Kenya.

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# Wangui Mwaniki

Women inTax 8<sup>th</sup> March, 2022 Wangui Mwaniki currently serves as the of Counsel in the Tax Practice at the law firm of ALN Kenya, a member of an alliance of leading corporate law firms presently in fifteen key African jurisdictions. Her tax career started at Kenya Revenue Authority (KRA) in the Legal Services Department that oversees the litigation mandate for KRA. She thereafter transitioned to the Corporate Tax Dispute Resolution Division (now, Tax Dispute Resolution). She was part of the initial team charged with spearheading the rollout and implementing alternative dispute resolution at KRA. Over the years, she has contributed to the tax law body of knowledge through several publications, including co-authoring an academic paper in 2017 titled "unlocking" Taxes in dispute through Alternative Dispute Resolution: An assessment of Kenya Revenue Authority's ADR Framework". The paper and findings were presented at the University of Exeter Business School, 5th Annual Tax Administration Research Center (TARC) conference. She also authored a paper 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 Annual Congress, under the theme "Financing sustainable development in Africa: Identifying untapped and under-utilized sources of revenue". Before joining ALN Kenya, she was the Head of Tax Controversy & Dispute Resolution at PwC Kenya and the Chief Manager at KRA. In 2017 and 2018, she was a member of the International Bar Association and the National Reporter for Kenya on tax matters. She is currently a member of the Law Society of Kenya (LSK) Tax Liaison Committee.



## Faith Muia - Bundi

Women inTax 8<sup>th</sup> March, 2022 Faith Muia-Bundi is currently serving as the Financial Controller at Vivo Energy Kenya, a Pan-African oil marketing company (largest in Kenya) and works closely with the Tax Management function teams at the local and international level. Between July 2016 and 31 August 2020, she was the Head of Tax at the same company. She has 11 years' experience in tax consulting and previously worked for a "big four" accounting firm's tax practice in Kenya (KPMG) for about three years and a further three years in a tax structuring and advisory firm specializing in cross border advisory (Viva Africa Consulting LLP). A highly motivated and passionate individual in the tax profession with a proven ability to plan, analyze, communicate, lead and execute. She possesses vast experience in management and practical implementation of complex tax compliance solutions across direct and indirect taxes, highly experienced in tax reporting, tax forecasting, tax planning, tax configuration in SAP system and tax value creation. She has vital strengths in tax advisory and has been involved in implementing tax solutions to clients in multiple sectors, industries and jurisdictions. She has an excellent grasp of Kenyan tax laws gained from my ten years of working experience in taxation. She also enjoys extensive experience in transfer pricing documentation. She was involved in the preparation of Transfer pricing policies for various clients in East Africa, Transfer pricing dispute resolution and inhouse implementation of the transfer pricing policies for multiple multinationals in East Africa. Faith holds a Master of Business Administration (MBA) - Finance and a Bachelor of Commerce (B.Com) degree from the University of Nairobi and is a Certified Public Accountant of Kenya.



# Cynthia Mayaka

Cynthia Mayaka is the Director - Stratton Consulting Limited, in charge of Tax. At Stratton, she is charged with: heading the Customs and Excise Units and dealing with matters on cross border trade; leading the team in subjects to do with cross border Value Added Tax (VAT); and playing the role of "People Champion", where she deals with all issues to do with recruitment, training and retention of talent. With nearly two decades of professional experience gained in the accounting and tax fields, Cynthia worked as an accountant in the first two years of her career. She spent five years with the Kenya Revenue Authority (KRA), serving as an accountant a Revenue Officer. At KRA, Cynthia trained in tax administration and worked in various operating departments. She specialised in Customs and Excise enforcement, Excise duty modernisation initiatives and Customs and Excise policy initiatives before joining PKF Eastern Africa as a Senior Tax Manager. At PKF, she specialised in Customs and Excise and advising clients on other taxes as part of her role. From PKF, She joined At PwC Kenya, heading the Customs and Excise business units and was also the lead for client training in all tax heads (tax areas). Over the years, she has built an excellent network in Government and private sector circles. She has vast experience dealing with tax authorities in the East Africa region. She has, in the course of her work, represented major brands in negotiations at the KRA Alternative Dispute Resolution (ADR) organs, made technical presentations at the Tax Appeals Tribunal (TAT) and represented various industry groups in Tax Policy negotiations at the National Treasury, Parliamentary Budget Office (PBO) as well as the Parliamentary Committee on Finance and Budget.Some of the key clients that she has provided services for fall under the industry sectors below and span several countries worldwide. She is a holder of a Master of International Customs Law and Administration from the University of Canberra, Australia, attained her undergraduate Bachelor of Commerce B.Com (Accounting option) degree from the Catholic University of Eastern Africa. She also holds a Diploma in Customs and Tax Administration from the Kenya School of Revenue Administration (KESRA) and a CPA Part II gualification. Cynthia is keen to help businesses gain valuable insight into emerging Tax and related finance issues and trends, enhance their compliance with tax regimes and implement efficient tax strategies to achieve their business objectives.

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**Christine Kahema Muthui** 

Christine Kahema Muthui, is the Founder and Director at Alpha Tax and Business Advisory Services and has over 18 years of experience in the tax sphere. Alpha Tax and Business Advisory Services Limited is a company incorporated in Kenya. It offers Tax, Legal, Business and Policy related services to Corporates, SMES, Institutions and works closely with Government agencies in shaping Tax Legislation in Kenya and across East Africa. Before founding Alpha, Christine worked as a Tax Manager at Coca- Cola Central East and West Africa (CEWA) for the East, Central and West African Markets for 9 years. Tanzania and Mauritius were among the entities that she managed. Before CEWA, she worked as a Tax Manager at KPMG for 8 years and supported various clients from a tax structuring, optimisation, compliance and on mergers and acquisitions. She holds a degree in Bachelor of Law from the University of Nairobi and is an Advocate of the High Court of Kenya. She is a Certified Public Accountant of Kenya (CPA-K) and also a Certified Public Secretary (CPS). She has an MBA for Executives from Strathmore Business School. Christine also lectures on a part time basis at Strathmore University. She is also a member of the Public and Tax Committee of the Institute of Certified Public Accountants (ICPAK) and a member of the Tax Committee of the Law Society of Kenya (LSK) and works closely with stakeholders in review of Tax Legislation aimed at shaping future Tax Laws.

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At KRA on 8<sup>th</sup> March 2022, we celebrate the accomplished ladies playing critical roles in the tax policy, administration, enforcement and training spaces. We join the world in marking International Women's Day under the theme:

"Gender Equality Today for a Sustainable Tomorrow". #IWD2022

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