



**HLB MEKONSULT
TAX ADVISORY SERVICES**

TAX ADVISORY AND COMPLIANCE

"Our forward-looking approach enables the firm to arrange clients' tax affairs so that the tax regulators' demands on their resources are kept to a minimum"

Our Services

Tax planning and Tax Risk Management

This encompasses tax planning both at individual and corporate level for resident and non-residents. The focus will be assisting individuals and businesses to plan their tax issues in advance. This will increase certainty of the tax payer and eliminate tax surprises.

Transfer Pricing Advice

Most countries in the region are now giving deep focus toward related party transactions due to the concern of profit expatriation and evasive schemes by both profit and non-profit organizations. Our part is to ensure taxpayers are compliant with the TP policies where applicable and/or assist in having the TP policies in place.

Tax Accounting - Providing outsourced services

We may be appointed as part of the client's management especially to be in charge of the regular tax processes. The aim being to enable the client be in charge of the operations without worrying about the compliance processes and procedures. Some of such services include:

- Payroll taxes –monthly.
- VAT preparation and remissions –monthly.
- Semi-annual tax returns.
- Quarterly provisional taxes.
- Withholding taxes for payments to suppliers.

Annual Corporate and Individuals Taxes

This involves computing and assessing the annual final tax payable for both individuals and corporates, certifying the tax computations and filing the respective annual self-assessment tax returns to the revenue authorities.

Transactional Tax Advice

We advise clients both local and international on the tax implication of specific transactions intended to be conducted and recommend on the compliance processes for such related party transactions both within the respective countries in the region and foreign entities.

Compliance and Tax Audits

This encompasses both internal and external audits from the revenue authorities. Internal Tax audit is where we are engaged to carry out compliance and tax audit and report accordingly to the management. External audit will involve engaging us to facilitate a tax audit by the revenue authority for an intended tax audit, ongoing audit or review of a completed audit by the revenue authority.

Tax Objections and Appeals

In circumstances where there are reasonable grounds to object and assessment, we can be contracted to assess the basis of the assessment and lay grounds for the objection. Should the result of the objection and other tax negotiations fail, we also to facilitate a tax appeal against the unsatisfactory assessment.



Tax Refunds and offsets services

Where client have substantial tax overpayments with the revenue authorities, we assist in conducting tax refund audit and facilitating the process of recovery of the amounts from the revenue authorities.

Tax Negotiation and Arbitration

This involves facilitating negotiations and arbitrations between the revenue authorities and the tax payer in circumstances where there are differences in assessments before such matters are escalated to court.

Stakeholders Tax Training and Education

We partner with all relevant stakeholders to conduct seminars and specific training on all tax matters. Frequent tax trainings will be conducted either as scheduled by us thought the year or on request by specific stakeholder.

The objective being, to inform, educate and enable taxpayers and revenue authorities to be on the same plane as much as possible.

Cross-Border Tax Advice - (Double Taxation)

This covers services relating to advice on how to go about tax compliance and related issues where the member states have tax treaties both within the East African Region and other specified countries around the world.

Expatriates Tax and compliance Advice (Foreign Employees)

This involves facilitating tax compliance processes for the expatriates working in the respective countries in the region. The service covers those intending to work in the respective foreign countries, those already working and those who have completed their employment contracts and may require tax advice on any pension or terminal payments.

Property and Investments Tax management

Just like all other taxes, property taxes have become one of the key areas of focus for the revenue authorities as well. We provide specific advice on proper tax management of properties and other investments for both existing owners, those intending to purchase property and those selling or intending to sell their property.

Maintenance and Custody of Tax Records

We maintain all client tax records as an agent or as a special service for the all the minimum period specified in the Income Tax Act. We maintain, update and control dissemination of any information only on client consent and knowledge.

Tax Registration and Deregistration

Our firm also facilitates tax registration of companies and individuals and deregistration of the same in case of winding up, dormancy or change of regulations.

Tax Research

This involves conducting research on tax related matters and submitting proposals where findings may require relevant changes to the relevant authorities for consideration. We conduct tax research both for the benefit of tax payers and making meaningful contribution to tax policies and as a service where the company may be contracted by any taxpayer or agencies to conduct a tax research.



Tax Structuring

We assist our clients in having in place organizational structures that do not complicate tax compliance and make it easy to manage tax risk exposures.

Taxes are a permanent cost component for your business. You will be advised on how to pay greater attention to legitimate tax planning in order to minimize your tax exposure. You will be able to manage you company- wide task risks, control costs and execute remedial measures.

HLB MEKONSULT professionals are specialists who truly understand tax laws and practices and alert you on the impact of the current/forthcoming tax issues in your own industry business and specific functional management area. The firm provides expert advice on activities with international tax implications such as double taxation treaties

Although constant change has been endemic to taxation ever since income tax was first introduced, no period has witnessed so complicated and comprehensive onslaught of new taxes as in the past three decades. In that time, long standing imposts such as income tax and stamp duty were joined by VAT and corporation, as well as capital gains tax.

Operating in a global environment and getting involve in cross- frontier transactions necessitate the careful elaboration of tax planning opportunities to achieve the optimum post-tax effect for our clients. We have a long and diversifying experience in resolving matters pertaining to the selection of the most tax efficient structures arranging the design and implementation of practical remedies to facilitate the legal tax mitigation and advising on the use of double taxation treaties



Our Taxation Lead Team

Managing Director: CPA Elinisaidie K. Msuri

- **Experience & Countries:** Over 20 years; Tanzania, Kenya, Uganda & Rwanda
- **Specialization:** Audit of public Sector, NGO's and private sector, management, leadership and Entrepreneurial Development.
- **Qualifications:** Registered Tax Consultant, CPA-T (PP), Bcom (Finance Management).
- **Memberships:** National Board of Accountants and Auditors (NBAA), Institute of Internal Auditors (IIA), Tanzania Institute of Bankers (TIOB), Institute of Directors Tanzania (IoDT), Governing Council of Confederation of Tanzania Industries (CTI), Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA), and CEO Round Table of Tanzania (CEOrT), and sits on several boards including IoDT, Hakielimu and Tujijenge Tanzania Limited.

Director: CPA Alfonse Choi

- **Experience & Countries:** Over 6 years; Tanzania & Kenya.
- **Specialization:** Tax Consultancy, Tax Advisory, Tax Training, Corporate Compliance Advisory, Governance Audit, Audit of public Sector, NGO's and private sector.
- **Qualifications:** Registered Tax Consultant, BBA Accounting, CPA-T(PP), CPA-K & CPS-K.
- **Memberships:** National Board of Accountants and Auditors (NBAA), The Institute of Certified Public Accountants of Kenya (ICPAK), The Institute of Certified Public Secretaries of Kenya (ICPSK) and The Institute of Internal Auditors (IAA) Kenya chapter.

Legal Consultant – Adv. Alex Karagaza

- **Experience & Countries:** Over 3 years; Tanzania.
- **Specialization:** Tax Consultancy, Tax Advisory, Audit of public Sector, NGO's and private sector.
- **Qualifications:** University of Dar es Salaam School of Law Bachelor of Law, LL.B, 2013, Law School of Tanzania, Post Graduate Diploma in Legal Practice (PGDLP), 2015.
- **Memberships:** Tanganyika Law Society (TLS) as an advocate, ROLL NO 5092, SINCE 2015.



Contact information

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Our Core Values: Integrity ~ Professionalism ~ Team Work ~ Excellence

