**A brief report for Panel 4 discussions on March 12, 2019, at Crowne Plaza Hotel from 1430 - 1530 Hours GMT.:**

Tax policy legislation administration and democratic participation:

**There were two presenters:**

1. Michael Otieno, governance advisor, national Taxpayers Association, Kenya
2. Mary Ongore, Lecturer and tutorial Fellow, Private Law Department, University of Nairobi.

The following are three major highlights:

1. **Tax Education;**

Tax education should be compulsory in schools for instance in grade 6 , under the National School Curriculum of Kenya and not only in the universities to ensure that young citizens are well informed as they complete school and enter the workforce. This long-term mechanism and can be highly sustainable.

The Kenya Revenue Authority has made deliberate efforts to educate taxpayers on matters of taxation some have into shown up for public participation (ensure taxpayers’ concerns and issues are acted upon) and education forums. However, it is possible to achieve more awareness by the government and taxpayers with more participation.

1. **Accountability for policies;**

What happens when citizens do not follow up on policies? Leaders become more irresponsible and less accountable to their actions.

Citizens ought to hold the leaders accountable on existing policies. Revolutions of ‘not taxation without accountability’ have made their leaders more accountable in other places.

There are many policies and little or no implementation. Therefore, more focus should be on implementation of policies that already exist.

1. **Democratic participation should include gender aspects and tackle issues of both men and women in relevant and effective ways;**

Young men and women should actively take part and contribute effectively to tax policy and legislation. Note that women and men have different interests such as interest in and/or ownership of property. They are important stakeholders in improving tax justice and accountability. Use of social accountability tools such as citizen’s report cards, community score cards and establishment of community social justice centers to help people participate more and be heard better.

**Recommendations for module two and three:**

A suggestion arose that there be more discussions during sessions.

**Reported by:**

1. Arnold Gekonge, KRA School
2. Vallarie Yiega, University of Nairobi