# Taxation in Infrastructure Projects & PPPs Training Course

Professional Development Training Course Outline

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|---|---|---|---|
| **Category** | Taxation and Revenue | **Duration** | 10 Days |
| **Base Fee** | $3,000 USD | **Delivery Mode** | Online / On-site Hybrid |

## Course Introduction

Infrastructure projects and Public-Private Partnerships (PPPs) play a pivotal role in driving national economic growth, urban development, and social impact. Understanding the taxation landscape in these projects is critical for stakeholders to ensure compliance, optimize financial outcomes, and mitigate legal risks. Taxation in Infrastructure Projects & PPPs Training Course provides a comprehensive overview of tax regulations, incentives, and obligations in infrastructure development, focusing on practical strategies for navigating complex tax frameworks. Participants will gain insights into tax planning, risk management, and reporting requirements essential for effective project execution.

This training equips finance professionals, project managers, tax consultants, and government officials with actionable knowledge on VAT, corporate tax, withholding tax, and cross-border tax issues related to infrastructure projects and PPPs. Through a combination of case studies, real-life examples, and interactive sessions, learners will develop the expertise required to structure projects efficiently, enhance financial performance, and ensure sustainable compliance. This course is tailored for professionals seeking to align taxation strategies with project objectives while contributing to public-private collaboration success.

## Programme Curriculum

**Taxation in Infrastructure Projects & PPPs Training Course**

**Introduction**

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**Course Objectives**

1. Understand the tax framework applicable to infrastructure projects and PPPs.
2. Analyze the impact of VAT, corporate tax, and withholding tax on project profitability.
3. Explore tax incentives and exemptions for infrastructure investments.
4. Examine cross-border taxation issues in international infrastructure projects.
5. Develop effective tax planning strategies for long-term compliance.
6. Understand transfer pricing implications in project financing.
7. Assess tax implications of project financing and funding structures.
8. Examine legal and regulatory frameworks governing infrastructure taxation.
9. Evaluate risk management strategies for tax compliance in PPPs.
10. Explore tax audit procedures and dispute resolution mechanisms.
11. Implement accounting and reporting standards for tax purposes.
12. Understand environmental taxes and sustainability-linked incentives.
13. Apply best practices in tax documentation and record-keeping.

**Organizational Benefits**

- Improved compliance with national and international tax laws.
- Enhanced financial planning and forecasting for infrastructure projects.
- Reduced risk of tax penalties and disputes.
- Optimized utilization of tax incentives and exemptions.
- Better understanding of tax obligations in complex PPP arrangements.
- Strengthened internal capacity for handling cross-border projects.
- Improved project decision-making through tax analysis.
- Enhanced stakeholder confidence in project financial management.
- Increased efficiency in tax reporting and documentation.
- Facilitated strategic planning for future infrastructure investments.

**Target Audiences**

1. Project managers in infrastructure and construction sectors.
2. Finance and accounting professionals.
3. Tax consultants and advisors.
4. Government officials overseeing PPP projects.
5. Legal advisors specializing in project finance.
6. Audit and compliance officers.
7. Investors in infrastructure projects.
8. Procurement and contracts specialists.

**Course Duration:** 10 days

## Course Modules

### Module 1: Overview of Taxation in Infrastructure Projects

- Introduction to taxation in infrastructure.
- Key tax principles applicable to projects.
- Legal framework and regulatory compliance.
- Tax implications for project structuring.
- Case study: Tax planning for a national highway project.
- Discussion and Q&A.

### Module 2: Corporate Taxation in PPPs

- Corporate tax obligations and rates.
- Tax registration and compliance requirements.
- Impact on project cash flows.
- Strategies for minimizing tax liability.
- Case study: Corporate tax optimization in a toll bridge PPP.
- Discussion and practical exercises.

### Module 3: Value Added Tax (VAT) in Infrastructure Projects

- VAT treatment of construction services.
- Input tax recovery and exemptions.
- Cross-border VAT considerations.
- Compliance reporting requirements.
- Case study: VAT structuring for a metro rail project.
- Group discussion.

### Module 4: Withholding Taxes and Contractual Obligations

- Withholding tax rates and applicability.
- Payment structures and compliance.
- Interaction with international tax treaties.
- Risk management strategies.
- Case study: Withholding tax planning in a power generation project.
- Q&A session.

### Module 5: Tax Incentives and Exemptions

- Common tax incentives for infrastructure projects.
- Eligibility criteria and documentation.
- Role in financing and budgeting.
- Incentive optimization strategies.
- Case study: Utilization of tax holidays in a port project.
- Workshop discussion.

### Module 6: Transfer Pricing in Project Financing

- Principles of transfer pricing.
- Related party transactions in infrastructure projects.
- Documentation and compliance requirements.

- Audit and penalty considerations.
- Case study: Transfer pricing adjustments in a PPP energy project.
- Exercise and discussion.

**Module 7: Cross-Border Taxation Issues**

- International tax principles and treaties.
- Taxation of foreign investors.
- Double taxation avoidance strategies.
- Compliance obligations for cross-border projects.
- Case study: Tax planning for an international airport project.
- Interactive group session.

**Module 8: Environmental and Sustainability Taxes**

- Overview of environmental taxation.
- Sustainability-linked incentives.
- Compliance reporting and monitoring.
- Tax implications of green infrastructure projects.
- Case study: Sustainable energy project taxation.
- Group discussion.

**Module 9: Project Financing and Tax Structures**

- Tax considerations in debt vs equity financing.
- Public vs private funding implications.
- Impact on cash flow and ROI.
- Structuring for tax efficiency.
- Case study: Financing and tax planning in a railway PPP.
- Q&A session.

**Module 10: Tax Risk Management and Audits**

- Identifying tax risks in infrastructure projects.
- Audit procedures and preparation.
- Dispute resolution mechanisms.
- Risk mitigation strategies.
- Case study: Managing tax audits in a highway PPP.
- Group exercises.

**Module 11: Accounting and Reporting for Tax Purposes**

- Tax accounting principles.
- Reporting requirements for PPPs.
- Record-keeping best practices.
- Compliance with IFRS and local standards.
- Case study: Tax reporting in a water infrastructure project.
- Practical exercises.

**Module 12: Legal and Regulatory Considerations**

- National tax legislation for PPPs.

- Contractual obligations and tax compliance.
- Implications of legal non-compliance.
- Case study: Legal challenges in a port development project.
- Group discussion.
- Q&A session.

**Module 13: Emerging Trends in Infrastructure Taxation**

- Digitalization of tax administration.
- Innovative tax incentives.
- Global best practices.
- Case study: Smart city tax compliance strategy.
- Workshop activity.
- Discussion and reflection.

**Module 14: Tax Documentation and Record-Keeping**

- Best practices in tax documentation.
- Compliance checklists.
- Record retention requirements.
- Case study: Documentation strategy for an airport PPP.
- Practical exercise.
- Q&A session.

**Module 15: Strategic Tax Planning and Decision-Making**

- Integrating tax strategy with project planning.
- Scenario analysis and forecasting.
- Optimizing tax outcomes in PPPs.
- Case study: Strategic tax planning in a renewable energy PPP.
- Group discussion.
- Wrap-up and action planning.

**Training Methodology**

- Interactive lectures with real-world examples.
- Case studies analysis for practical understanding.
- Group discussions and exercises.
- Hands-on workshops and simulations.
- Role-playing scenarios for problem-solving.
- Q&A and knowledge reinforcement sessions.

**Register as a group from 3 participants for a Discount**

**Send us an email: info@fineskilltrainingcenter.org or call** *+254769199797*

***Certification***

*Upon successful completion of this training, participants will be issued with a globally- recognized certificate.*

***Tailor-Made Course***

*We also offer tailor-made courses based on your needs.*

**Key Notes**

**a.** The participant must be conversant with English.

**b.** Upon completion of training the participant will be issued with an Authorized Training Certificate

**c.** Course duration is flexible and the contents can be modified to fit any number of days.

**d.** The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

**e.** One-year post-training support Consultation and Coaching provided after the course.

**f.** Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

## Upcoming Scheduled Sessions

| Start Date | End Date | Location | Price |
|---|---|---|---|
| **21 Sep 2026** | 02 Oct 2026 | Online | $2,000 |
| **21 Sep 2026** | 02 Oct 2026 | Physical | $3,000 |
| **21 Sep 2026** | 02 Oct 2026 | Physical | $0 |
| **21 Sep 2026** | 02 Oct 2026 | Physical | $0 |
| **21 Sep 2026** | 02 Oct 2026 | Physical | $0 |
| **21 Sep 2026** | 02 Oct 2026 | Physical | $0 |
| **21 Sep 2026** | 02 Oct 2026 | Physical | $0 |
| **21 Sep 2026** | 02 Oct 2026 | Physical | $0 |

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**Register Online Now**

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