# FINANCE BILL 2021

## Impact Analysis of Proposals on Businesses

BDO

13th May 2021

# Preamble

The Finance Bill, 2021 (“the Bill”) was presented before Parliament by the Government and subsequently published on 5th May 2021. The Bill proposes for amendments to the country’s tax laws which includes Income Tax Act, Value Added Tax Act, Excise Duty Act, Tax Procedures Act and Miscellaneous Fees and Levies Act. The Bill also proposes changes to other Acts such as the Capital Market Act, Insurance Act, Kenya Revenue Authority Act, Retirement Benefits Act and Central Depositories Act.

This Newsletter is a summary of the potential tax implications of the provisions contained in the Bill should it be enacted into an Act which is expected to be before 1st July 2021 as provided for under the Public Finance Management Act and coincides with the commencement of the Government’s financial year 2021/2022.

We set out below our analysis of the Bill’s proposed changes to tax laws.

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# 1.INCOME TAX

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| **EFFECTIVENESS OF DOUBLE TAXATION AGREEMENTS AND MULTILATERAL AGREEMENTS / LOB CLAUSE**<br><br>Proposed Effective Date:<br>1st July 2021 | ▪ The Bill proposes to amend the Tax Procedures Act ("TPA") to specifically stress that treaties and multilateral agreements signed by Kenya and other countries will have effect in law;<br><br>▪ Documents and other information obtained or exchanged through such arrangements to be kept confidential except under conditions specified in such agreements;<br><br>▪ This will affect income tax as well as other taxes (VAT, Excise and import duty) which are relieved under Host Country Agreements;<br><br>▪ Limitation of benefits restriction reviewed. | ▪ This proposal reaffirms the position of multilateral engagements and their position in tax law;<br><br>▪ Already, such reliefs are recognized under different laws (i.e., Sec 41 of the Income Tax Act) but this now captures tax treatment that cuts across statutes;<br><br>▪ The Limitation of Benefits clause which used to limit treaty benefits to non-residents controlled by individuals is now relaxed to include also those controlled by persons in the other country. |
| **COMMON REPORTING STANDARDS COMES INTO EFFECT**<br><br>Proposed Effective Date:<br>1st July 2021 | ▪ Common Reporting Standards ("CRS") means procedures for and due diligence standards for automatic exchange of financial accounts information;<br><br>▪ The Bill proposes that the Cabinet Secretary be empowered to publish CRS Guidelines for due diligence and information to be maintained and automatically exchanged by Kenyan financial institutions;<br><br>▪ The information is supplied to the government which may exchange it with the authorities of other countries which have also signed the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (Multilateral Convention), which Kenya signed in February 2016;<br><br>▪ Kenya will also be entitled to some financial information on Kenyan residents maintained in foreign countries' financial institutions. | ▪ Reporting institutions include :<br>a) Financial Institutions<br>i. Depository institutions;<br>ii. Custodial institutions;<br>iii. Specified insurance companies;<br>iv. Investment outfits;<br>b) Agency entity which primarily operates in money markets, foreign exchanges, exchanges, interest rate and index instruments, transferable securities, or commodity futures trading Individual and collective portfolio management, or otherwise investing, administering, or managing funds or money on behalf of other persons;<br><br>c) An entity with the gross income of primarily attributable to reinvesting, or trading in financial assets, if the entity is managed by another entity that is a Depository of Custodial Institution, a Specified Insurance Company, or an Investment entity.<br><br>▪ Individuals and controlling persons are reportable;<br>▪ CRS will bring additional compliance obligations pressure;<br>▪ Proper planning is important before the regulations kick in. BDO can help advise. |
| **COUNTRY BY COUNTRY REPORTING (CbCR)**<br><br>Proposed Effective Date:<br>1st January 2022 | ▪ Ultimate parent companies of multinational enterprises to submit a return describing their group's financial activities in Kenya where gross turnover exceeds a prescribed threshold;<br><br>▪ The return is to be submitted within 12 months after the group's last day of financial reporting;<br><br>▪ The return is to contain the prescribed information on the group's revenue, profit and loss before income tax, tax paid, tax accrued, stated capital, accumulated earnings, employees, tangible assets, cash and cash equivalents with regard to each country. | • The proposal is aimed at increasing international tax compliance;<br><br>• Planning will be required in preparation for CbCR. |

# 1.INCOME TAX

| PROPOSALS | IMPLICATIONS |
|---|---|

**PERMANENT ESTABLISHMENT SCOPE EXPANDED**

Proposed Effective Date: 1st July 2021

- Currently, the definition of "Permanent Establishment" is simply:

- *"a fixed place of business and includes a place of management, a branch, an office, a factory, a workshop, and a mine, an oil or gas well, a quarry or any other place of extraction of natural resources, a building site, or a construction or installation project which has existed for 6 months or more where that person wholly or partly carries on business"*;

- The permanent establishment of the person shall be deemed where the person's acts through a dependent agent who habitually exercises authority to conclude contracts in the name of that person

- This is proposed to be radically amended to:

a) a fixed place of business through which business is wholly or partly carried on and includes a place of management, a branch, an office, a factory, a workshop, a mine, an oil or gas well, a quarry or any other place of extraction or exploitation of natural resources, a warehouse in relation to a person whose business is providing storage facilities to others, a farm, plantation or other place where agricultural, forestry plantation or related activities are carried on and a sales outlet;

b) a building site, construction, assembly or installation project or any supervisory activity connected to the site or project, but only if it continues for a period of more than 183 days.

- Provided that for the purpose of determining whether the period specified in this paragraph has been exceeded:

I. where a person carries on activities at a place that constitutes a building site or construction or installation project and these activities are carried on during one or more periods of time that, in the aggregate, exceed 30 days but do not exceed 183 days;

II. connected activities are carried on at the same building site or construction or installation project during different periods of time, each exceeding 30 days, by one or more enterprises closely related to the first-mentioned enterprise, the different periods of time shall be added to the aggregate period of time during which the first-mentioned enterprise has carried on activities at that building site or construction or installation project.

c) the provision of services, including consultancy services, by a person through employees or other personnel engaged for that purpose, but only where the services or connected business in Kenya, continue for a period of, or periods exceeding in the aggregate, 91 days in any 12-month period commencing or ending in the year of income concerned;

d) an installation or structure used in the exploration for natural resources: Provided that the exploration continues for a period of not less than 91 days;

e) a dependent agent of a person who acts on their behalf in respect of any activities which that person undertakes in Kenya including habitually concluding contracts, or playing the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the person, but excludes the following activities where the activities are of a preparatory or auxiliary character:

I. The use of facilities solely for the purpose of storage, or display of goods or merchandise belonging to the enterprise;

II. The maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, or display (iii) The maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

III. The maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information for the enterprise;

IV. the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity; and

V. the maintenance of a fixed place of business solely for any combination of activities mentioned in paragraphs (i) to (v).

- These provisions are set to capture more transactions under branch taxation in Kenya;

- The standard 6 months limit is proposed to be reviewed.

# 1.INCOME TAX

| PROPOSALS | IMPLICATIONS | OUR INSIGHT |
|---|---|---|

**RE-DEFIINING CONTROL FOR EXCHANGE LOSSES**

**Proposed Effective Date:**
**1st July 2021**

**IMPLICATIONS**

- Exchange losses arising from transactions with "controlling" parties is disallowed as a tax deduction

- Under the proposals in the Bill, "control" is to arise in the following circumstances:

a) A person who holds at least 25% of voting rights of a company directly or indirectly
b) A loan advanced to another which contributes 25% or more of the total value of the assets of that other person other than a loan from an independent financial institution
c) A guarantee by a person to another where the guarantee covers at least 75% of the indebtedness of that other person excluding a guarantee from an independent financial institution
d) A person appoints more than 50% of the board of another or at least one director or executive member of the board of that person
e) A person owns exclusive rights over the know-how, patent, copyright, trademark, license, franchise or other business or commercial right which the other person depends on for manufacturing or processing of goods or articles of business carried on by the other person
f) A person is designated by another to supply at least 90% of its purchases or in the opinion of the Commissioner, the first mentioned person influences the prices or other conditions of supply of the person in question
g) A person is designated by another to purchase at least 90% of the sale of the other person or in the opinion of the Commissioner the first mentioned person controls prices and other conditions of sale of the person in question
h) Any other relationship that constitutes control in the opinion of the Commissioner

**OUR INSIGHT**

- This proposals will have far reaching impact on deduction of interest expense by companies that are heavily geared;

- Control would no longer be based on just share capital and management;

- Industries that are likely to be affected include:

a) Horticulture and flower companies with exclusive supply contracts;

b) Hospitality and restaurant industry with franchise deals;

c) Independent Power Producers;

d) Some garment businesses;

e) Some motor vehicle dealers;

f) Some private lending and borrowing arrangements;

g) Some guarantee arrangements;

h) Franchise arrangements;

a) Exclusive distributor contracts

- The change in definition of control will result in foreign exchange losses arising from transactions with entities that control the business not being deducted. This will significantly impact many cross-border transactions

- The affected industries will need to evaluate the potential impact of the changes on business

- The proposals are likely to increase risk of tax disputes and intensity of the same.

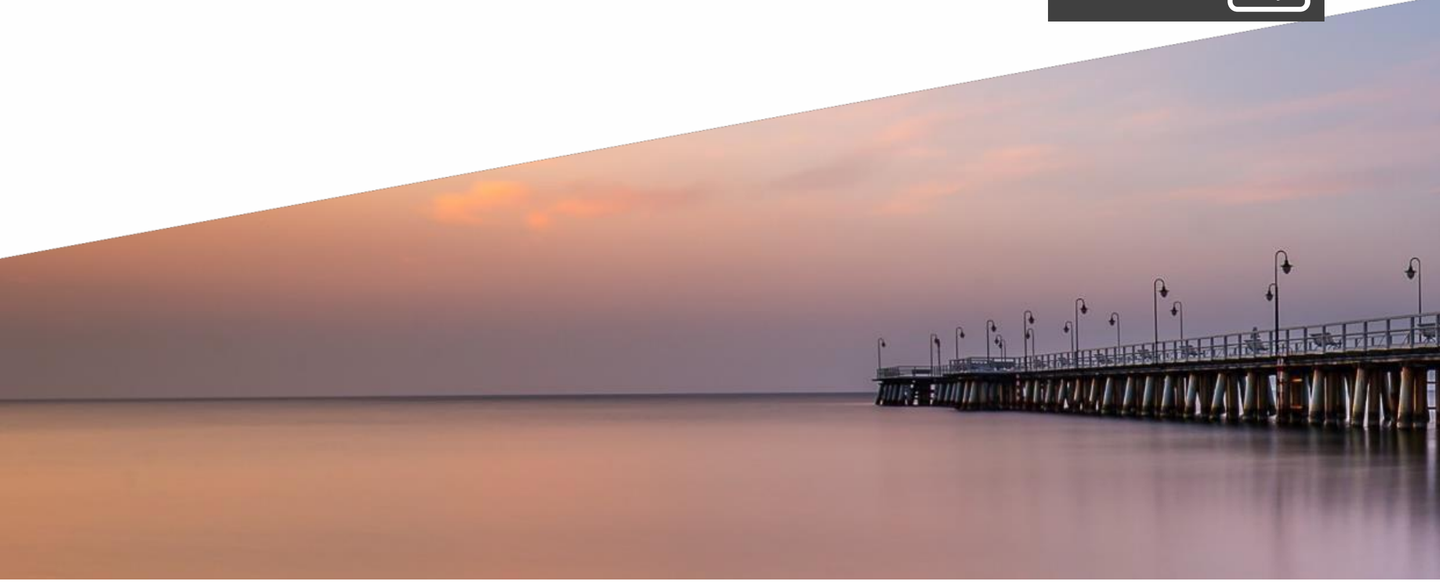
# 1.INCOME TAX

| PROPOSALS | IMPLICATIONS | OUR INSIGHT |
| --- | --- | --- |
| **INTEREST EXPENSE CAPPED TO 30% EBITDA**<br><br>**Proposed Effective Date: 1st January 2022** | ▪ The Bill proposes that the deductible interest payable to is capped at 30% of Earnings Before Interest, Taxes, Depreciation and Amortization ("EBITDA");<br>▪ Any income which is exempt from income tax is excluded from calculation of EBITDA;<br>▪ The restriction applies to interest on all loans, payments that are economically equivalent to interest and expenses incurred in relation to raising finance; | ▪ Currently, a thinly capitalized company is required to restrict its interest expense to the extent it is thinly capitalized.<br>▪ The proposal is punitive for related party debt financing and likely to discourage it in Kenya; |
| **DEEMED INTEREST**<br><br>**Proposed Effective Date: 1st January 2022** | ▪ This is the notional interest assumed to be applicable on interest free loans borrowed from non-resident parties;<br>▪ The deemed interest rate is prescribed by the Commissioner quarterly. Deemed interest is subject to withholding tax but is not tax deductible;<br>▪ This Bill proposes to amend the Income Tax Act to anchor in law the non-deductibility status of deemed interest. | ▪ Deemed interest is not considered as a deductible expense; |
| **1. 5% DIGITAL SERVICE TAX ('DST') ON INCOME FROM A DIGITAL MARKETPLACE DOWNSCALLED** | ▪ A 1.5% digital service tax is proposed to be levied on all income earned through a digital marketplace is to apply only to non-resident persons;<br>▪ A "digital marketplace" now to mean an online platform that enables users to sell or provide services, gods or other property to other users;<br>▪ KRA is still empowered to appoint a person as a digital service tax collection agent and to revoke the same. | ▪ This proposal responds to the difficulty in collecting DST and the international developments on digital service taxes where the tax is charged on non-residents selling items to locals via online platforms;<br>▪ This proposal may be geared towards generating additional taxes for the government at the time when shortfalls are expected;<br>▪ The tax withheld is to be remitted by the 20th of the subsequent month. |
| **UTILIZATION OF TAX LOSSES IS NOT TIME BARED** | ▪ The deficit carry forward period is now limitless from the current 10 year limit | • The proposal responds to the complexity of loss carry forward limitations and their impact on large investments |

# 1.INCOME TAX

| PROPOSALS | IMPLICATIONS | OUR INSIGHTS |
|---|---|---|
| NHIF AND INTERNSHIP RELIEF | ▪ NHIF payments will be eligible for insurance relief when PAYE is being computed;<br>▪ The tax rebate enjoyed by employers who employ at least 10 university graduates under 6-12 months apprentice contracts will now be extended to graduates from technical, vocational education and training institutions (“TVETS”). | ▪ The measures are to offer support to the vulnerable and youth who are beginning their careers |
| CAPITAL ALLOWANCES DEDUCTION RATE | ▪ Instead of being claimed on a reducing balance, capital allowances shall be claimed on a straight line on buildings and machinery;<br>▪ Depreciation for machinery used for oil and gas and mining to be aligned with other industries as per the Second Schedule. | ▪ This will accelerate deduction of claims and remove the special treatment for prospecting and exploration sectors. |
| CAPITAL EXPENDITURE ON CONSTRUCTION OF INFRASTRUCTURE | ▪ Social infrastructure needed to be undertaken to qualify for commercial building allowances are clarified to include roads, parking areas, railway lines and related infrastructure, water, industrial effluent and sewerage works, communication and electrical posts and pylons and other electrical supply works and security wall and fencing; | ▪ This is a clarification |
| OIL AND GAS AND MINING | ▪ Withholding tax rate on payments to non-resident subcontractors is increased to 10% from 5.625%;<br>▪ The withholding tax on management and professional fees to be reduced from 12.5% to 10% . | ▪ The measures are part of the plan to review the treatment of the extractive industries in regard to withholding taxes. |

Income Tax changes proposed effective date 1st January 2022



# 2.VALUE ADDED TAX

| PROPOSALS | IMPLICATIONS | OUR INSIGHTS |
|---|---|---|
| INPUT VAT RESTRICTION ON PASSENGER VEHICLE LEASING AND HIRING<br><br>REVERSE VAT STRESSED FOR EXEMPT/MIXED SALE PERSONS | ▪ Input VAT on acquisition of passenger vehicles, minibuses and associated expenses is not claimable unless the costs are incurred exclusively for making of taxable supplies in the automotive industry;<br><br>▪ The proposed amendment seeks to include leasing of passenger vehicles, minibuses, and associated costs to this scope. | ▪ Currently, costs associated to leasing and hiring are claimable as input VAT<br><br>▪ The Bill has stressed the applicability of reverse VAT on imported items by persons who don't make vatable supplies or who make mixed supplies |

| RECLASSIFICATION OF VAT TREATMENT | Current Rates | Proposed Rates |
|---|---|---|
| 3004.60.00 - Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | 16% | Exempt |
| 2106.90.91- Food supplements | 16% | Exempt |
| 0402.21.00- Milk in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter | 16% | Exempt |
| 0402.29.00- Other milk in powder granules or other solid forms, of a fat content, by weight, exceeding 1.5% | 16% | Exempt |
| 0402.91.00- Other not containing added sugar or other sweetening matter | 16% | Exempt |
| 0402.99.00- Other milk | | |
| 9021.50.00 - Other artificial parts of the body: Pacemakers for stimulating heart muscles, excluding parts and accessories | 16% | Exempt |
| 9025.19.00 - Hydrometers and similar floating instruments, thermometers. Pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. thermometers and Pyrometers, not combined with other instruments: Other | 16% | Exempt |
| 9021.10.00 - Orthopaedic or fracture appliances | 16% | Exempt |
| 9018.90.00 - Blood giving set and infusion sets 0402.99.10 – Milk, specifically prepared for infants | 16% | Exempt |
| 9019.20.00 – Airway Guedel and Ambu bags | 16% | Exempt |
| 2106.10.00 – Protein concentrates and textured protein substances | 16% | Exempt |
| 2106.90.10 - Food preparations specially prepared for infants | 16% | Exempt |
| 2106.90.99 - Other - Food preparations not elsewhere specified or included | 16% | Exempt |
| 2936.27.00 - Vitamin C and its derivatives | 16% | Exempt |
| 3001.90.00 - Other - Heparin and its salts | 16% | Exempt |
| 3001.90.00 - Other - Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included | 16% | Exempt |
| 3002.11.00 - Malaria diagnostic test kits | 16% | Exempt |
| 3002.12.00- Antisera and other blood fractions | 16% | Exempt |
| 3002.14.00-Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale | 16% | Exempt |
| 3002.13.00 -Immunological products unmixed, not put up in measured doses or in forms or packings for retail sale | 16% | Exempt |
| 3002.15.00-Immunological products put up in measured doses or in forms or packings for retail sale | 16% | Exempt |

# 2.VALUE ADDED TAX

| RECLASSIFICATION OF VAT TREATMENT | Current Rates | Proposed Rates |
|---|---|---|
| 3002.19.00 Other - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes | 16% | Exempt |
| 3003.31.00- Insulin | 16% | Exempt |
| 3004.43.00- Other medicaments, containing alkaloids or derivatives containing norephedrine or its salts | 16% | Exempt |
| Export of services | Zero-rated | Exempt |
| Ordinary bread | Zero rated | 16% |
| PE white 25-40gsm/release paper of tariff number 48.10.99.00 | Exempt | 16% |
| 12-16 gsm spun bound piyropo nonwoven cover stock/15gsm spun bound PP non-woven SSMMS hydrophobic leg cuffs of tariff number 56.03.1190 | Exempt | 16% |
| Plain polythene film/PE of tariff number 39.20.10.10 | Exempt | 16% |
| Airlid paper without super absorbent polymer 80gsm/67 of tariff number 48.03.00.0 | Exempt | 16% |
| 0402.99.10 - Milk, specifically prepared for infants | Exempt | 16% |
| 0402.91.10 - Other not containing added sugar or other sweetening matter specially prepared for infants | Exempt | 16% |
| 0402.21.10 - Other milk in powder granules, or other solid forms, of a fat content, by weight, exceeding 1.5% | Exempt | 16% |
| 0402.99.10 - Milk, specifically prepared for infants | Exempt | 16% |
| 3001.90.10 - Heparin and its salts | Exempt | 16% |
| 3001.90.90 - Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included | Exempt | 16% |
| 3002.10.00 - Antisera and other blood fractions and modified immunological products whether or not obtained by means biotechnological processes | Exempt | 16% |
| Other syringes with or without needles of tariff no. 9018.31.90 | Exempt | 16% |
| Disposable plastic syringes of tariff no. 9018.31.10 | Exempt | 16% |
| 3001.90.90 - Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included | Exempt | 16% |

# 3.EXCISE DUTY

| PROPOSALS | IMPLICATIONS | OUR INSIGHTS |
|---|---|---|
| EXCISE DUTY ON INTERNET DATA<br><br>Proposed effective date 1st July 2021 | • Licensed persons to be allowed to offset excise duty payable for supply of internet data services by excise duty incurred on the purchase of internet data in bulk for purposes of resale of the internet data service to the final consumer<br><br>• The proposed amendment will allow for the benefit of offsetting excise duty incurred on purchase of internet data in bulk by a licensed person to be enjoyed by the final consumers through a reduction of the retail price. | Currently, the Excise Duty Act only allows for offsetting of excise duty incurred on excisable goods imported into or manufactured in Kenya by a licensed manufacturer for use as raw materials in the manufacture of other excisable goods. |

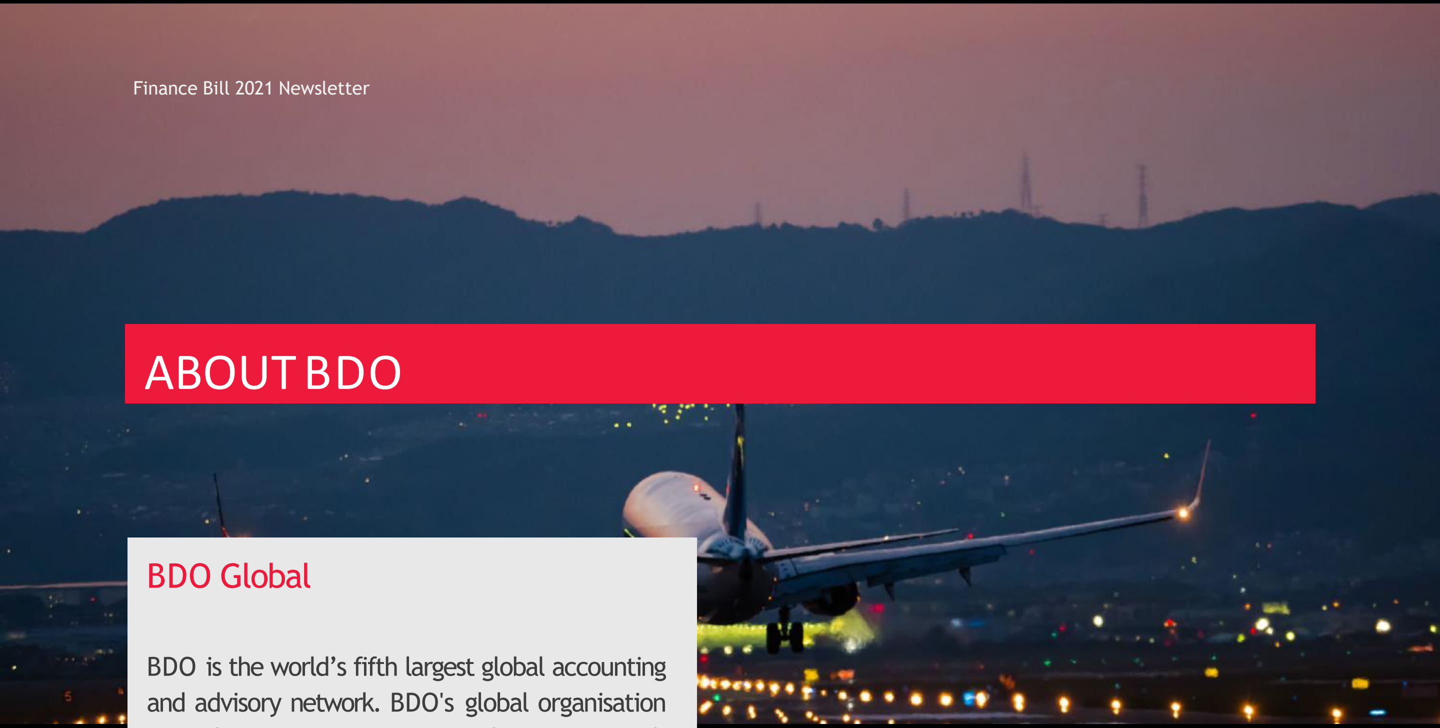
| RECLASSIFICATION OF EXCISE TREATMENT | Current Rates | Proposed Rates |
|---|---|---|
| Locally manufactured sugar confectionary of Heading No. 17.04 | N/A | KES 20 per kg |
| Locally manufactured white chocolate, chocolate in blocks, slabs or bars of H.S. Code 1806.31.00, 1806.32.00 and 1806.90.00 | N/A | KES 200 per kg |
| Jewellery of Tariff Heading 7113 and imported jewellery of Tariff Heading 7117 | N/A | 10% |
| Fees and commissions earned in respect of loans | N/A | 20% |
| Products containing nicotine or nicotine substitutes intended for inhalation without combustion or oral application<br>(Excluding medicinal products approved by the Cabinet Secretary responsible for matters relating to health and other manufactured tobacco and manufactured tobacco substitutes that have been homogenized and reconstituted tobacco extracts and essences) | N/A | KES 5,000 per kg |
| Betting | N/A | 20% of amount wagered or staked |
| Motorcycles of Tariff No. 87.11 other than motorcycle ambulances and locally assembled motorcycles | KES 11,608.23 | 15% |
| Imported glass bottles | 25% | N/A |

# TAX PROCEDURES ACT

| PROPOSALS | IMPLICATIONS | OUR INSIGHTS |
|---|---|---|
| RECORDS KEEPING AND AUDITS WINDOW EXTENDED TO 7 YEARS | • The proposal is to extend the period for record keeping from the current 5 years to 7 years and also to extend the window for KRA audits from the current 5 years to 7 years. | • This is a reversal of the policy to ease audits for business;<br>• Record keeping will have to be more rigorous. |
| APPLICATION OF REFUNDS TO SETTLE OUTSTANDING TAX | • Where a tax refund has been confirmed by KRA to be due and the Commissioner proceeds to apply the refund against outstanding tax, there shall be no penalties and interest in the intervening period;<br>• Interest and penalties would apply to the portion of outstanding tax in excess of confirmed refund | • This would be a welcome move to ease the cashflow pressure on businesses that have confirmed refunds. |
| PENALTIES AND ENFORCEMENT | • A penalty of KES 100,000 per false statement or a false omission in a common reporting reposting standards return;<br>• A financial institution that fails to file a CRS return is liable to a fine of KES 1 million;<br>• A person who fails to provide information relating to CRS may suffer a penalty of KES 20,000 for each day of non-compliance;<br>• Presence of any civil or criminal proceedings against a taxpayer would not stay or prohibit another civil or criminal process against a taxpayer;<br>• KRA may seek the cooperation of other authorities in the enforcement of digital services tax. | • The penalties will force greater keenness in compliance and return preparation;<br>• CRS to be a critical area of compliance;<br>• Operators of DST may risk being switched off in the event of non-compliance. |

# MISCELLANEOUS FEES & LEVIES

| PROPOSAL | IMPLICATION | INSIGHT |
| --- | --- | --- |
| REFUND OF OVERPAID LEVY<br><br>Proposed effective date 1st January 2022 | • The Miscellaneous Fees and Levies Act governs Railway Development Levy ("RDL"), Import Declaration Fee ("IDF"), Export Levy and Anti-adulteration Levy. The Bill proposes to allow for refund of overpaid levies governed under the Miscellaneous Fees and Levies Act | • The amendment provides for a basis in law for the Kenya Authority to process refunds for overpayment of IDF and RDL. |
| REINTRODUCTION OF RDL & IDF EXEMPTION ON GOODS FOR PROPOTION OF INVESTMENT IN KENYA IN PUBLIC INTEREST<br><br>Proposed effective date 1st January 2022 | • The Bill proposes to reintroduce Railway Development Levy ("RDL") and Import Declaration Fee ("IDF") exemption on goods imported of which the Cabinet Secretary in charge of Finance may determine is in the public interest or to promote investment in the country and whose value does not exceed KES 5 Billion.<br><br>• The Tax Laws Amendment Act, 2020 in April 2020 had lifted the IDF and RDL exemption on goods which the Cabinet Secretary in charge of Finance may have determined were in the public interest or to promote investment in the country. However, the threshold of the value of the investment for the now deleted exemption provision was KES 200 Million. | • The exemption will allow for the CS in charge of Finance to exempt RDL and IDF on goods imported for goods for promotion of investment in Kenya and that are in the interest of the public. |



# ABOUT BDO

## BDO Global

BDO is the world's fifth largest global accounting and advisory network. BDO's global organisation extends across 167 countries and territories, with 88,120 professionals working out of 1,809 offices. BDO endeavors to deliver truly exceptional client service through a tailored solutions approach, while partnering with our employees and clients globally.

## BDO in Kenya

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- Business Services & Outsourcing
- Corporate finance and transaction advisory
- Tax services
- Financial agency & NGO/NFP services
- Secretarial services
- Risk Advisory Services

# BDO East Africa Kenya

If you have any questions, comments or suggestions, please contact us. To learn more about BDO East Africa Kenya, please visit [www.bdo-ea.com](http://www.bdo-ea.com)

SANDEEP KHAPRE
CEO
sandeep.Khapre@bdo-ea.com

CLIFFORD AH CHIP
Managing Partner & Audit Partner
clifford.ahchip@bdo-ea.com

STEVE OKOTH
Tax Director
steve.okoth@bdo-ea.com

HENRY SANG
Tax Director
henry.sang@bdo-ea.com

NZIOKA MUINDI
Senior Tax Manager
nzioka.muindi@bdo-ea.com

PETER MWANGI
Senior Tax Manager
peter.mwangi@bdo-ea.com