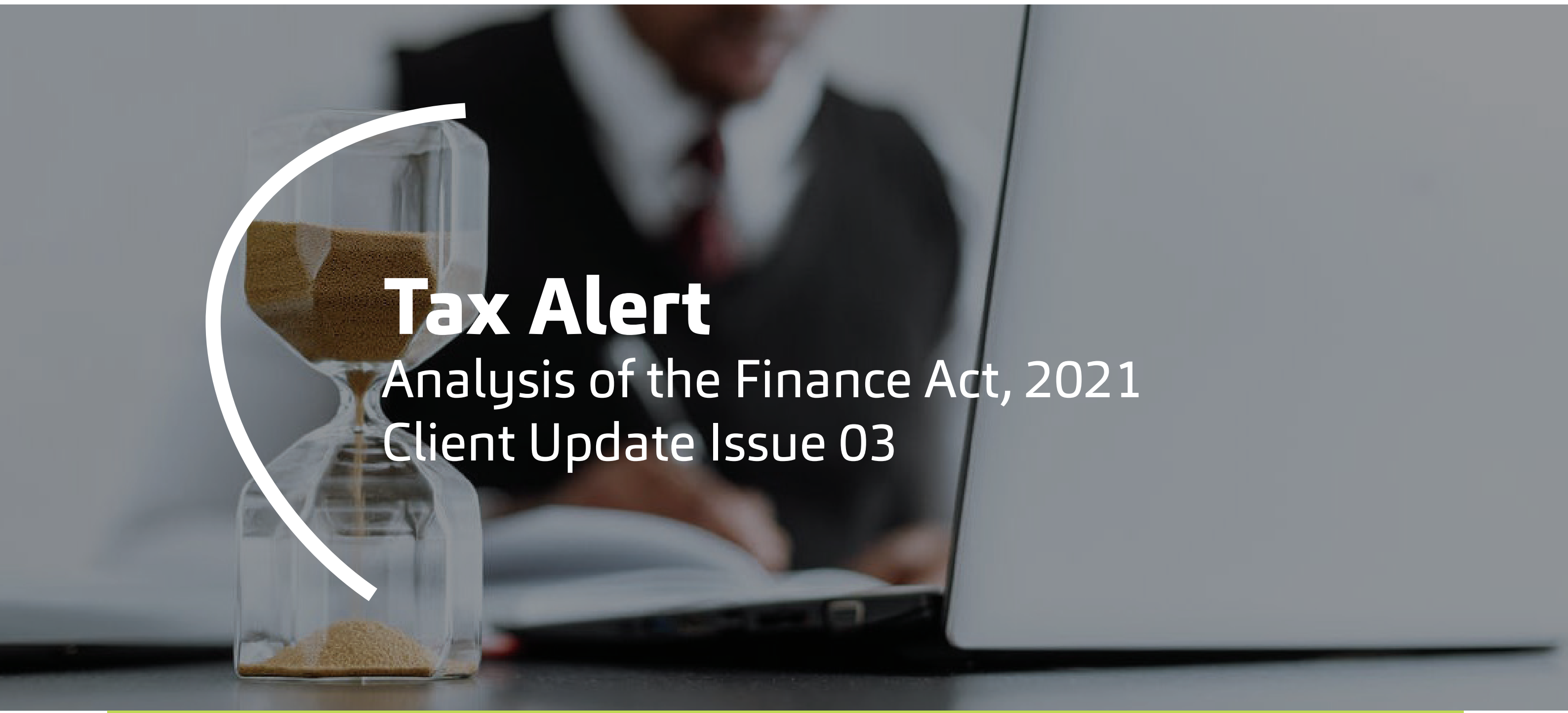


Tax Alert

Analysis of the Finance Act, 2021
Client Update Issue 03

The Finance Act, 2021 (“Finance Act”) was signed into law by the President on 29 June 2021 and thereafter gazetted on 1 July 2021.

The Finance Act amends the following Laws:

- Income Tax Act (ITA),
- Value Added Tax (VAT) Act,
- Excise Duty Act,
- Tax Procedures Act (TPA),
- The Miscellaneous Fees and Levies Act, 2016,
- Stamp duty,
- Capital Markets Act,
- Kenya Revenue Act,
- Insurance Act,
- Retirement Benefits Act, and
- Central Depositories Act.

We provide below a detailed analysis of the changes introduced by the **Finance Act, 2021**:

Income Tax Act

Definition of terms

The Finance Act has amended the Income Tax Act (ITA) introducing new definition to the following terms.

Control

The definition of control was deleted by the Tax Amendment Act, 2021 when the second schedule was overhauled. The Finance Act has now amended meaning of "control" to include.

- Holding at least 20% of the voting rights in another company.
- Loan advancement by one person to another person constituting at least 70% of the book value of the total assets of a person excluding loans from independent financial institutions.
- Guarantees of any form of indebtedness constituting at least 70% to the other person excluding guarantee from financial institution independent from the guarantor.
- Power to appoint more than 50% of the board of directors or at least 1 director or executive member of the governing board.
- Owning or having exclusive rights on intellectual property and influence of business processes of another person
- Making supplies of at least 90% of purchases to another person or in the opinion of the Commissioner, the supplier can influence the prices of supplies.
- Purchasing at least 90% of the sales of the other person or in the opinion of the Commissioner, the buyer can influence the prices of sales.
- Having other relationships which the commissioner deems to constitute control.

Our comments

Transfer pricing rules will now apply to companies deemed to have control through indebtedness, intellectual property, voting power andtrade activities between related entities.

The amendment will result to an increase in transfer pricing investigations especially for multinational entities. Taxpayers should therefore ensure that transactions carried out between related parties are at arms-length.

Effective 1st July 2021

Infrastructure bond

The term "infrastructure bond" shall be defined to mean; *"a bond issued by the government for the financing of a strategic public infrastructure facility including a road, hospital, port, sporting facility, water and sewerage system or a communication network"*.

Our comments

It is worthy to note that infrastructure bonds are tax free. The definition of the term provides clarity as to what constitutes infrastructure services covered by the bond.

Effective 1st July 2021

Permanent Establishment

Prior to 2014, a Permanent Establishment (PE) was defined as a fixed place of business in which a person carries on business, and which has existed for six months or more. The Finance Act 2014 expanded this definition to include a person's dependent agent as a PE.

- The Finance Act has expanded the meaning of PE to include the following.
- Fixed place through which business is wholly or partly carried on and includes a place of management, branch, and physical presence of carrying business i.e., factory, office, workshop, warehouse, farm, sales outlet, or a place of extraction of natural resources.
- Building site, construction, assembly or installation project or any supervisory activity to the project/site for a period of at least 183 days.
- Provision of services including consultancy services in Kenya exceeding 91 days in any twelve-month period.
- Installation structure used in exploration of natural resources exceeding 91 days.
- A dependent agent of a person

Our comments

The revised definition seeks to align the definition with the meaning as per the Organisation for Economic Co-operation and Development (OECD) Model tax convention on income and capital.

The amendment comes as a measure to prevent the tax avoidance of a PE status in line with Base erosion and profit shifting (BEPS) action plan 7.

Effective 1st July 2021

Imposition of Income tax on income earned through a Digital Marketplace.

The Finance Act has amended Section 3 (2) (ca) of the ITA to read.

"Income accruing from a business carried out over the internet or an electronic network including through a digital marketplace".

Our comments

The definition of a digital marketplace has been broadened to eliminate confusion and tax avoidance arising from misinterpretation of the term 'digital market-place'.

Effective 1st July 2021

Digital Service Tax to Non-residents

The Finance Act has clarified that Digital Service Tax (DST) shall only accrue to non-resident persons from the provision of services through a digital marketplace. The tax paid will not be claimable as a credit by the non-resident person.

The tax paid shall be submitted on or before the 20th day of the month following the end of the month in which the service was offered.

DST shall not apply to persons in the business of transmitting messages.

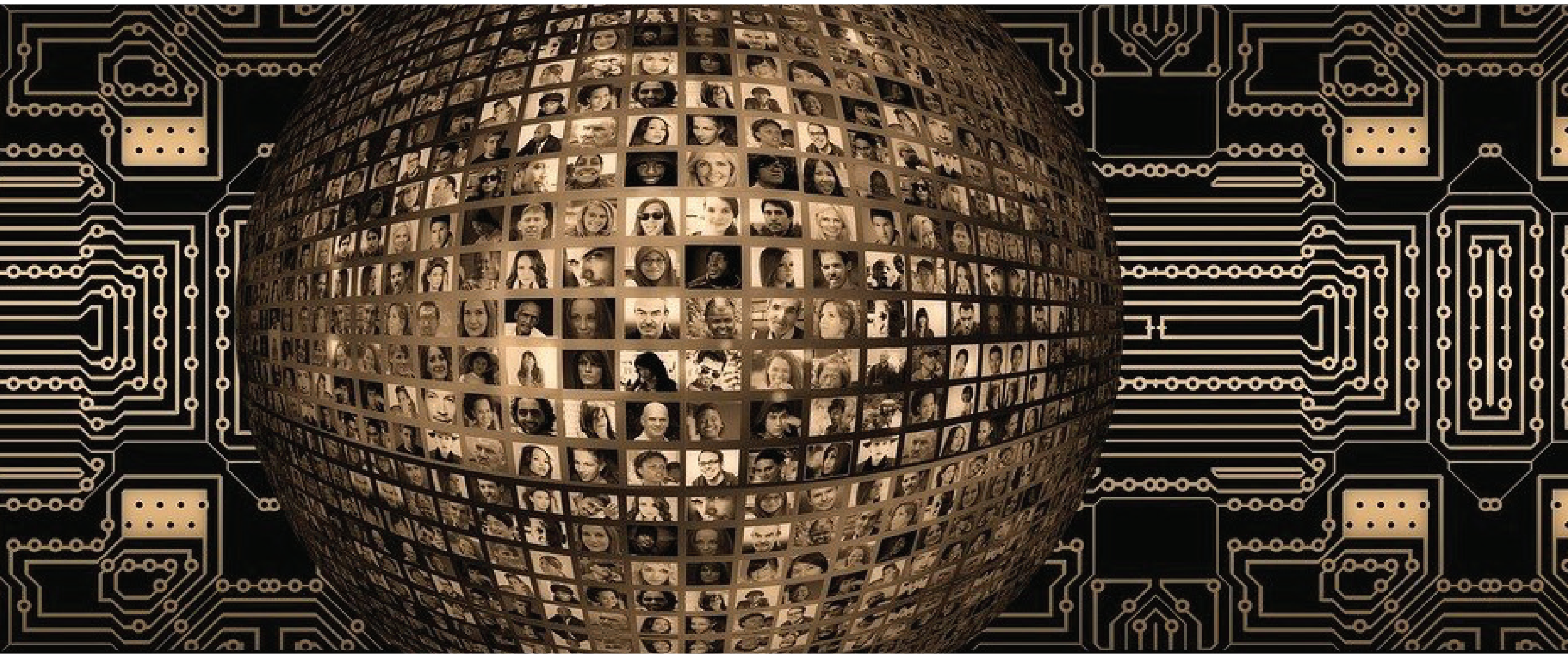
Our comments

The proposal to exclude resident persons from DST is a welcome move, as income earned by resident persons from the provision of services through a digital marketplace is taxed at the individual or corporate level. The tax paid by a non-resident person shall be a final tax and shall not be claimed as a credit.

Effective 1st July 2021

Carrying forward of losses

The Finance Act has removed the 10-year limit for utilizing tax losses. Going forward the tax losses would be carried forward indefinitely.



Our comments

The amendment will be a welcome move to taxpayers. The taxpayers will be able to carry forward losses indefinitely. However, they will still be required to account for minimum tax on gross revenue earned if KRA wins the high court case challenging the applicability of minimum tax.

Effective date 1 July 2021

Restriction of interest on thin capitalization

The Finance Act has introduced the new provision for disallowing interest expenses. The interest expenses paid to related and non-related parties which exceeds 30% of earnings before interest, taxes, depreciation, and amortization (EBITDA) would be disallowed. The income exempt under the first schedule shall be excluded in determination of EBITDA. The restriction shall apply to.

- Interest on all loans.
- Payments that are economically equivalent to interest.
- Expenses incurred in connection with raising finance.

Our comments

The amendment is line with BEPS action 4 on limiting base erosion involving interest deductions. Prior to the amendment, interest restriction rules only applied to foreign controlled entities. The amendment, however, proposes to apply interest restriction rules to entities receiving loans from related and unrelated entities. This is not a welcome move since highly geared companies will no longer enjoy the full reprieve of interest as an allowable tax deduction.

Effective date 1 January 2022

Declaration of Group's financial activities

The Finance Act has introduced a mandatory requirement for ultimate parent entities which are resident in Kenya, not controlled by another entity and controls a multinational enterprise group to file group returns not later than 12 months after the year end. The group reporting will only apply if the gross turnover of the entity exceeds the prescribed threshold.

Our comments

The amendment is a positive stride towards implementation of BEPS action 13 on country-by-country (CBC) reporting. Currently, Kenya has no legal and administrative framework in place to implement CBC reporting. There is therefore no requirement to file a CBC report in Kenya.

Global practice however provides for a minimum revenue threshold for CBC reporting. We shall await further guidelines on the prescribed threshold for group reporting.

Effective date 1 January 2022

Tax relief on contributions to NHIF

The Finance Act has extended the insurance relief on contributions made to the National Hospital Insurance Fund.

Our comments

This is a welcome reprieve to taxpayers. The amendment is also likely to increase the uptake of voluntary NHIF contributions. Currently insurance relief is capped at Kes 5,000.

Effective date 1 January 2022

Tax set-off rebates for companies on salaries to graduates from technical and vocational institutes.

The current tax regime allows eligible employers to deduct a tax rebate equal to (50%) of the amount of salaries and wages paid to at least ten (10) apprentices who are university graduates.

The Act has extended the rebates to include hiring graduates from technical and vocational education and training institutions.

Our comments

This is a welcome move to taxpayers as the rebate applicability will not be limited to hiring university graduates only.

Effective 1 January 2022

Special Arrangements for Relief from Double Taxation

The new provision provides that if an arrangement for relief from double taxation results in reduced tax being payable in Kenya by a person who is a resident of the other contracting state, such benefit shall not accrue to the person if fifty percent or more of the underlying ownership of the person is held by a person or persons who are not residents of the other contracting state. Previously, the restriction would apply if fifty percent or more of the underlying ownership of the person is held by an individual or individuals who were not residents of the other contracting state.

Our comments

The amendment is aimed at limiting treaty benefits to companies with sufficient presence in the relevant country, based on their legal nature, ownership, and activities.

Effective date 1 July 2021

Capital Deductions

The capital allowances rate as enacted in the Tax Laws (Amendment) Act, 2020 will continue to apply. However, as opposed to the capital allowances being claimed on a reducing balance basis, the enacted Act provides that these capital allowances will be claimed on a straight-line basis. This is a welcome move since it will accelerate the rate at which taxpayers can claim capital allowances.

Definition of manufacturing allows claim of investment deduction on generation of electrical energy and transformation and distribution irrespective of the fact that the distribution is done through the national grid or not.

The Finance Act has re-introduced the definition of "civil works" captured under the terms building used for manufacture and commercial building to include:

- roads and parking areas.
- railway lines and related structure.
- water, industrial effluent, and sewerage works.
- communications and electrical posts and pylons and other electrical supply works; and
- security walls and fencing.

Farm works: The Finance Act has defined "Farm works" under the Second Schedule to mean: farmhouses, labor quarters, any other immovable building necessary for the proper operation of the farm, fences, dips, drains, water, and electricity supply works and other works necessary for the proper operation of the farm. This provides clarity on what will be applicable for capital allowances in relation to farm works and correct the deletion which was done after the repeal of the Second Schedule by the Tax Laws Amendment Act, 2020

Investment Deduction: The new provisions in the Second Schedule state that the investment deduction shall be 100% where:

- the cumulative investment value in the preceding three years outside Nairobi City County and Mombasa County is at least two billion shillings: Provided that where the cumulative value of investment for the preceding three years of income was two billion shillings on or before the 25th of April, 2020, and the applicable rate of investment deduction was one hundred and fifty per cent, that rate shall continue to apply for the investment made on or before the 25th April, 2020;
- the investment value outside Nairobi City County and Mombasa County in that year of income is at least two hundred and fifty million shillings; or
- the person has incurred investment in a special economic zone.

Previously, investments of at least KES 200 million made outside the municipalities of Nairobi, Mombasa and Kisumu qualified for 150% investment deduction. Following the overhaul of the capital allowances by the Tax Laws (Amendment) Act, 2020, such investments qualified for investment deduction at 50% in the first year and 25% in the subsequent year. For investments made prior to 25 April 2020, it appears that there is an intention to provide people who had invested on items qualifying for investment deductions on the knowledge of gaining a 150% capital allowance to be allowed to enjoy this rate, subject to meeting the condition of Kes 2 billion cumulative investment over the last three years.

Our comments

This is a welcome move to taxpayers as the amendment will provide certainty in computing capital allowances.

Effective date 1 January 2022

Removal of the "mining right" hurdle

The Finance Act has introduced a new provision that requires mining right to claim capital allowances on machinery used to undertake mining operations.

Our comments

This will enhance the investment in exploration activities due to the removal of the requirement to obtain a mining right which might, in the long run, lead to the discovery of minerals.

Effective date: 1 January 2022

Income from registered trusts

Previously, apart from annuities paid free of tax, income paid out by a trustee to a beneficiary was deemed to be already taxed at the appropriate rate as per the ITA.

The Act has now specified that in the case of a registered trust, the provision will only apply to:

- any amount that is paid out of the trust income on behalf of any beneficiary and is used exclusively for the purpose of education, medical treatment, or early adulthood housing.
- income paid to any beneficiary which is collectively below ten million shillings in the year of income.
- such other amount as the Commissioner may prescribe from time to time.

Our comments

The change will lead to taxation of income from registered trusts paid out to beneficiaries that do not fall under the categories outlined above.

Effective date: 1 July 2021

Income from settlement

The Finance Act has amended the definition of "settlement" in relation to payment made to the settlor or the benefit of the child of the settlor being considered as income of the settlor and no one else. The new provision specifies, that in relation to transfer of assets, the term "settlement" will apply to those transferred through a registered family trust.

Our comments

Transfer of assets through a registered family trust will fall under the provision but it is unclear how other transfer of assets resulting from a settlement but done through other means will be treated from a tax perspective.

Effective date: 1 July 2021

Registered family trusts –Income tax exemption

The Finance Act has now exempted from income tax:

- property, including investment shares, which is transferred or sold for the purpose of transferring the title or the proceeds into a registered family trust.
- the income or principal sum of a registered family trust.
- any capital gains relating to the transfer of title of immovable property to a family trust.

Our comments

This will encourage more and more people to register family trusts for purposes of succession without exposure to adverse tax consequences.

Effective date: 1 July 2021

Withholding tax in the mining and petroleum sector

The Finance Act has increased the withholding tax rate for the fees paid to a non-resident for the provision of services to a licensee or contractor in respect of mining or petroleum operations from a rate of 5.625% to 10%.

It is important to note that the earlier rate of 5.625% was arrived at by factoring the non-resident corporation tax rate of 37.5% multiplied by the estimated revenue of 15%. However, no formula has been provided in arriving at the rate of 10%.

Our comments

The change will increase the cost of operating in the extractive sector in Kenya.

Effective date: 1 July 2021

Withholding tax on payments to trustee beneficiaries.

The Finance Act has introduced withholding tax at the rate of 25% in respect to the payments to trustee beneficiaries of a registered trust that do not fall under the below category:

- any amount paid out of the trust income on behalf of any beneficiary which is used exclusively for the purpose of education, medical treatment, or early adulthood housing.
- income paid to any beneficiary which is collectively below Kes 10 Million in the year of income; and
- such other amount as the Commissioner may prescribe from time to time.

Our comments

The change introduces taxation on deemed income from registered trusts paid out to beneficiaries that do not fall under the above categories.

The withholding tax rate introduced of 25% implies that the income after tax receivable by trustee beneficiaries of a registered trust will be 75%, reflecting a significant impact on the net receivable income.

Effective date: 1 July 2021

VALUE ADDED TAX ACT

Definition of Imported Services

The VAT Act has changed the definition of the term **supply of imported services** as follows:

~~"(c) the registered person would not have been entitled to a credit for the full amount of input tax payable if the services had been acquired by the person in a taxable supply;"~~

"(c) in the case of a registered person, the person would not have been entitled to a full amount of input tax payable if the services had been acquired by that person in a taxable supply".

Our comments

This means where a supply is made to any person who would not be entitled to claim the full amount of reverse VAT paid as input tax, the VAT on the imported supply must be accounted for by the person importing the service.

Effective date: 1 July 2021

Widened Scope of VAT on the Digital Economy

The Finance Act has amended Section 5 of the VAT Act, so that VAT will be applicable on supplies made over the internet or an electronic network or through a digital marketplace. It has also amended the definition of "digital marketplace" to mean an online platform which enables users to sell or provide services, goods, or other property to other users.

Our comments

This expands the definition of digital services chargeable to VAT by adding those made over the internet or an electronic network. In addition, the expansion of the definition of the digital marketplace expands the base for purposes of determining what comprises digital services for purposes of chargeability to VAT.

Effective date: 1 July 2021

Restriction of input tax incurred on hiring, leasing, or acquisition of passenger cars.

In addition to the current restriction of input tax on acquisition of passenger cars or minibuses the Finance Act has introduced restriction of deducting input tax on hiring or leasing of the same.

Our comments

The amendment implies that input VAT incurred in relation to the procuring of passenger cars together with leasing or hiring is not deductible. The amendment provides clarity on the deductibility of VAT relating to leasing or hiring of these supplies.

Effective date: 1 July 2021

Value Added Tax -Cleaning up the exempt supplies tariff classification.

The Finance Act aims to clean up of various tariff classifications in the First Schedule to the VAT Act as some of the items under this Schedule had drafting errors. Some of the drafting errors included erroneous tariff codes and duplications of items with similar tariff codes. The table below shows the amendments:

New Description	Old Description
Syringes, with or without needles of tariff no. 9018.31.00.	Disposable plastic syringes of tariff No. 9018.31.10 Other syringes with or without needles of tariff No. 9018.31.90
3001.90.00 Other -Heparin and its salts	3001.90.10 Heparin and its salts
3001.90.00 Other -Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	3001.90.90 -Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified, or included
3002.12.00 Antisera and other blood fractions 3002.13.00 Immunological products unmixed, not put up in measured doses or in forms or packings for retail sale. 3002.14.00 Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale. 3002.15.00 Immunological products put up in measured doses or in forms or packings for retail sale. 3002.19.00 Other -Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	3002.10.00 -Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes
Super absorbent polymer (SAP) of tariff number 3906.90.00	Super absorbent polymer (SAP) of tariff number 39.06.90.0
IP super soft fluff pulp -for-fluff 310 treated pulp 488*125mm (cellulose) of tariff number 4703.21.00	IP super soft fluff pulp -fr-fluff 310 treated pulp 488*125mm (cellose) of tariff number 4703.21.0
Perforated PE film 15-22 gsm of tariff number 3921.90.00	Perforated PE film 15-22 gsm of tariff number 3921.190.0
Spun bound non-woven 15-25gsm of tariff number 5603.11.00	Spunbound non-woven 15-25 gsm of tariff number 56.03.1190.8

New Description	Old Description
Airlid paper with super absorbent polymer 180gsm/67 of tariff number 4803.00.00	Airlid paper with super absorbent polymer 180gsm/67 of tariff number 48.03.00.0
Airlid paper with super absorbent polymer 80gsm/67 of tariff number 4803.00.00	Airlid paper with super absorbent polymer 80gsm/67 of tariff number 48.03.00.0
Pressure sensitive adhesive of tariff number 3506.91.00	Pressure sensitive adhesive of tariff number 3506.91.90
Plain polythene film/LPDE of tariff number 3921.19.10	Plain polythene film/LPDE of tariff number 39.21.190.0
Plain polythene film/PE of tariff number 3921.19.10	Plain polythene film/PE of tariff number 39.21.190.0
PE white 25-40gsm/release paper of tariff number 4811.49.00	PE white 25-40gsm/release paper of tariff number 48.44.51.10.0.
ADL 25-40gsm of tariff number 5603.11.00	ADL 25-40gsm of tariff number 56.03.1190.8.
Elasticized side tape of tariff number 5402.44.00	Elasticized side tape of tariff number 5402.4410.
12-16 gsm spun bound piyropo nonwoven cover stock/12 gsm spun bound pp non-woven SMS hydrophobic leg cuffs of tariff number 5603.11.00	12-16 gsm spunbound piyropononwoven coverstock/12gsm spunbound PP non-woven SMS hydrophobic leg cuffs of tariff number 56.03.1190.8.
Polymetric elastic 2/3 strands of tariff number 3919.90.10	Polymetric elastic 2/3 strands of tariff number 3919.90.90.10.

Items under paragraph 33 and 34 of the First Schedule to the VAT Act which comprise of disposal plastic syringes of tariff no. 9018.31.00 and syringe of tariff no. 9018.31.90 have been deleted as these items are covered under tariff no. 9018.31.00. Therefore, these items remain exempt supplies.

Duplicated items

The Finance Act deletes the following items from the list of exempt items as they are duplicated under similar tariff coding:

Paragraph 75	Airlid paper without super absorbent polymer 180gsm/67 of tariff number 48.03.00.0
Paragraph 76	Airlid paper without super absorbent polymer 80gsm/67 of tariff number 48.03.00.0.
Paragraph 85	Plain polythene film/PE of tariff number 39.20.10.10.
Paragraph 86	PE white 25-40gsm/release paper of tariff number 48.10.99.00.
Paragraph 87	12-16 gsm spunbound piyropononwoven coverstock/15gsm spunbound PP non-woven SSMMS hydrophobic leg cuffs of tariff number 56.03.1190.

The deletion of the duplicated items and clean-up of the erroneous tariff codes is aimed at aligning the VAT Act tariff classifications with the East African Community Common External Tariffs.

VAT Exemption of Infant Milk

The Finance Act has deleted the following infant milk items under the VAT exemption category:

- **0402.99.10** Milk, specially prepared for infants
- **0402.91.10** Other not containing added sugar or other sweetening matters specially prepared for infants.
- **0402.21.10** Other milk in powder, granules, or other solid forms, of a fat content, by weight, exceeding 1.5%.

However, the Act has introduced the following infant milk items for VAT exemption.

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
0402.29.00	Other milk in powder granules or other solid forms, of a fat content, by weight, exceeding 1.5%
0402.91.00	Other not containing added sugar or other sweetening matter.
0402.99.00	Other milk

The Finance Act further expands the categories of the following items while maintaining them under the list of exempt items:

Tariff Number	Description	New Rate	Old Rate
3003.31.00	Insulin	Exempt	Exempt
9018.90.00	Blood giving set and infusion sets	Exempt	Exempt

Effective date: 1 July 2021

Change in VAT status from standard rated to exempt.

The below supplies have changed the VAT status from standard rated to exempt.

Tariff Number	Description	New Rate	Old Rate
2106.10.00	Protein concentrates and textured protein substances	Exempt	16%
2106.90.10	Food preparations specially prepared for infants	Exempt	16%
2106.90.91	Food supplements	Exempt	16%
2106.90.99	Other -Food preparations not elsewhere specified or included	Exempt	16%
2936.27.00	Vitamin C and its derivatives	Exempt	16%
3002.11.00	Malaria diagnostic test kits	Exempt	16%
3004.43.00	Other medicaments, containing alkaloids or derivatives containing norephedrine or its salts	Exempt	16%
3004.60.00	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Exempt	16%
9021.10.00	Orthopaedic or fracture appliances	Exempt	16%
9021.50.00	Other artificial parts of the body: Pacemakers for stimulating heart muscles, excluding parts and accessories	Exempt	16%
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	Exempt	16%
9019.20.00	Airway Guedel and Ambu bags	Exempt	16%

Description	New Rate	Old Rate
Taxable goods, excluding motor vehicles, imported or purchased for direct and exclusive use in geothermal, oil or mining prospecting or exploration by a company granted a prospecting or exploration license in accordance with the Energy Act, 2019, production sharing contracts in accordance with the Petroleum Act, 2019, or a mining license in accordance with the Mining Act, 2016, upon recommendation by the Cabinet Secretary responsible for matters relating to energy, the Cabinet Secretary responsible for matters relating to petroleum, or the Cabinet Secretary responsible for matters relating to mining, as the case may be.	Exempt	16%

Description	New Rate	Old Rate
Specialized equipment for the development and generation of solar and wind energy, including photovoltaic modules, direct current charge controllers, direct current inverters and deep cycle batteries that use or store solar power, upon recommendation to the Commissioner by the Cabinet Secretary responsible for matters relating to energy	Exempt	16%
Taxable goods supplied to persons that had an agreement or contract with the Government prior to 25th April 2020 and the agreement or contract provided for exemption from value added tax: Provided that this exemption shall apply to the unexpired period of the contract or agreement and upon recommendation by the Cabinet Secretary responsible for matters relating to energy.	Exempt	16%
Medical ventilators and the inputs for the manufacture of medical ventilators upon recommendation by the Cabinet Secretary responsible for matters relating to health	Exempt	16%
Physiotherapy accessories, treadmills for cardiology therapy and treatment of tariff number 9506.91.00 for use by licensed hospitals upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Dexpanthenol of tariff number 3304.99.00 used for medical nappy rash treatment by licensed hospitals upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Medicaments of tariff numbers 3003.41.00, 3003.42.00, 3003.43.00,3003.49.00, 3003.60.00 (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses	Exempt	16%

Description	New Rate	Old Rate
Diagnostic or laboratory reagents, of tariff number 3822.00.00 on a backing, prepared diagnostic, or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06, certified reference materials upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Electro-diagnostic apparatus, of tariff numbers 9018.11.00, 9018.12.00, 9018.13.00, 9018.14.00, 9018.19.00, 9018.20.00, 9018.90.00 upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Other instruments and appliances, of tariff number 9018.41.00, used in dental sciences, dental drill engines, whether or not combined on a single base with other dental equipment, upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Other instruments and appliances, including surgical blades, of tariff number 9018.49.00, 9018.50.00, 9018.90.00 used in dental sciences upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration, or other therapeutic respiration apparatus upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Artificial teeth and dental fittings of tariff numbers 9021.21.00, 9021.29.00 and artificial parts of the body of tariff numbers 9021.31.00, 9021.39.00, 9021.50.00 and 9021.90.00 upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Apparatus based on the use of x-rays, whether or not for medical, surgical, or dental of tariff numbers 9022.12.00, 9022.13.00, 9022.14.00 and 9022.19.00 upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Apparatus based on the use of alpha, beta, or gamma radiations, whether or not for medical, surgical or dental of tariff numbers 9022.21.00, 9022.29.00, 9022.30.00 and 9022.90.00, upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, of tariff number 8523.80.10, including matrices and masters for the production of discs, but excluding products of Chapter 37; software upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Weighing machinery (excluding balances of a sensitivity of 5 cg or better), of tariff number 8423.31.00, including weight operated counting or checking machines; weighing machine weights of all kinds upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%

Description	New Rate	Old Rate
Fetal Doppler-Pocket (Wgd-002) Pc and pulse oximeter-finger held (Gima brand) Pc of tariff number 9018.19.00 upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Sterilizer Dry Heat (Wgd-001-Grx-05A) Pc, autoclave steam tabletops of tariff number 8419.20.00 upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Needle holders and urine bags, of tariff heading 3926	Exempt	16%
Tourniquets of tariff number 3926.90.99 for use by licensed hospitals upon approval by the Cabinet Secretary responsible for matters relating to health.	Exempt	16%
Taxable supplies including fish feeding and handling, water operations, cold storage, fish cages, pond construction and maintenance, and fish processing and handling, imported or purchased for direct and exclusive use on the recommendation of the relevant state department;	Exempt	16%
Pre-fabricated biogas digesters	Exempt	16%
Biogas	Exempt	16%
Sustainable fuel briquettes for household and commercial use.	Exempt	16%
The supply of denatured ethanol of tariff number 2207.20.00.	Exempt	16%
Tractors other than road tractors for semitrailers	Exempt	16%
The transfer of assets and other transactions related to the transfer of assets into real estate investment trusts and asset-backed securities.	Exempt	16%

Effective date: 1 July 2021

Change in VAT status from Zero rated rated to exempt.

The exportation of taxable services to be exempt from VAT - The Finance Act has amended the export of services from zero rated to exempt.

Our comments

The change of VAT rate on the exportation of taxable services from zero-rated to exempt will mean that taxpayers will not be able to claim input VAT incurred in the supply of exported services. This comes at a time where KRA had a divergent interpretation from taxpayers on what constitutes "an export of service", leading to KRA's rejection of taxpayers' refund claims. As a result, the rejection of the various taxpayers' claims, coupled with multiple KRA assessments for VAT on exported services, inevitably led to a lot of cases at the Tax Appeals Tribunal and the High Court, a great number of which KRA has lost. Therefore, the amendment may be viewed as a simplistic measure taken by KRA to address the issue of VAT refunds arising from making export services.. However this move is likely to deter investments in Kenya as a service centre since the companies would not be able to recoup their input VAT.

Effective date: 1 July 2021

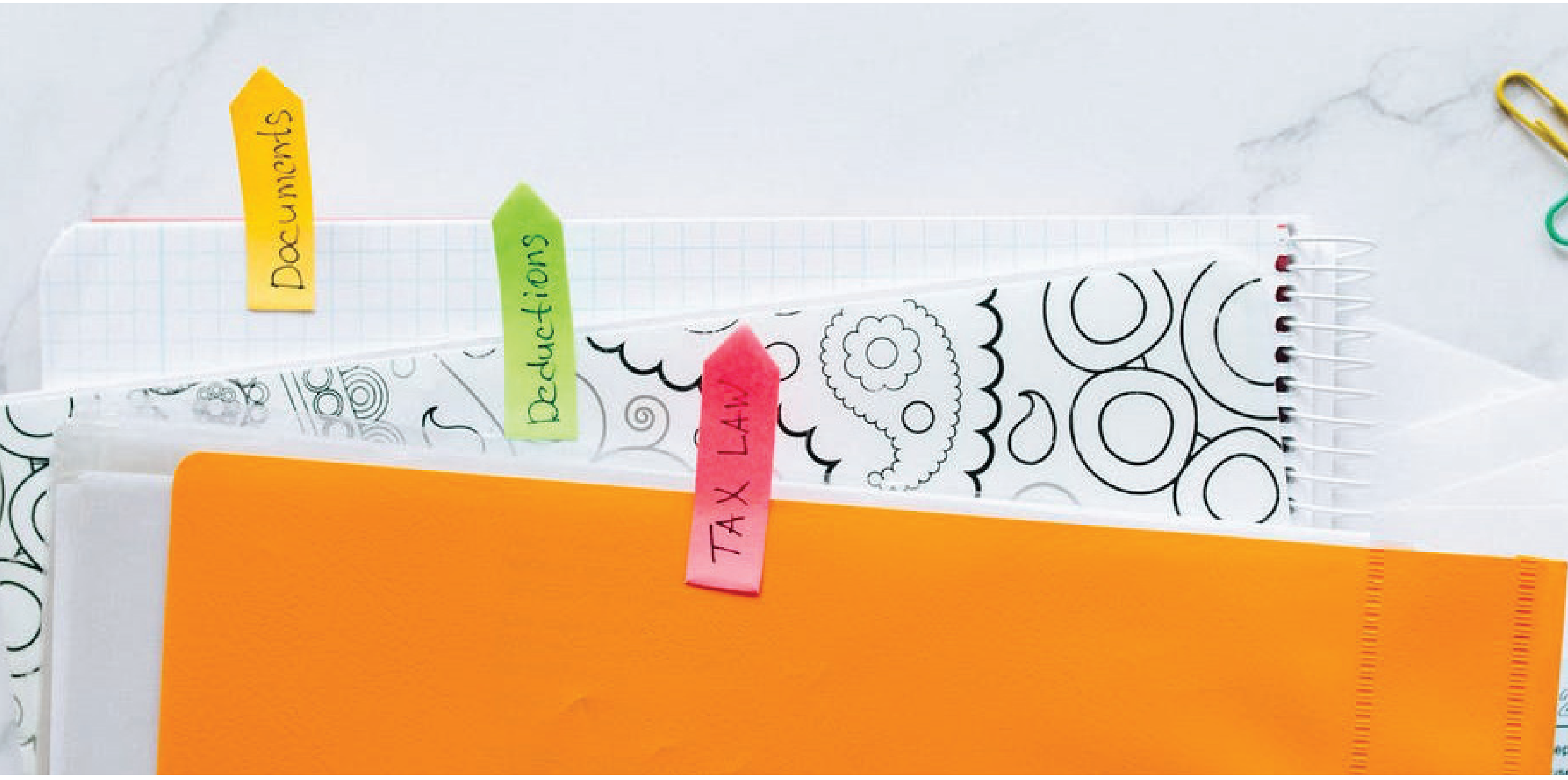
Change in VAT status from exempt to standard rated.

The supply of ordinary bread – The supply of ordinary bread will remain zero rated.

Our comments

This amendment was for purpose of cleaning up the VAT Act since supply of ordinary bread was appearing both as zero rated and exempt supply.

Effective date: 1 July 2021



Change in VAT status from exempt to zero rated.

Description	New Rate	Old Rate
Transportation of sugarcane from farms to milling factories.	0%	Exempt
The supply of maize (corn) flour, cassava flour, wheat or meslin flour and maize flour containing cassava flour by more than ten percent in weight.	0%	Exempt

The exemption of sugarcane transportation comes at time that the government is trying to revive the sugar industry and therefore the zero-rating of these items will contribute towards the reduction of costs in the sugarcane sector.

Coupled with the proposal to continue zero rating the supply of ordinary bread, the zero-rating of maize (corn) flour, cassava flour, wheat or meslin flour and maize flour containing cassava flour will effectively reduce the cost of production thereby increasing the consumption of bread and meals which are staple foods for the ordinary Kenyan.

Previously, the Finance Act 2020 had suspended the exemption of maize (corn) flour, cassava flour, wheat or meslin flour and maize flour containing cassava flour for 6 months till 1stJanuary 2021 to cushion this sector from the effects of Covid-19.

It is also important to note that the Finance Act corrected a drafting error which had retained ordinary bread under exempt items despite being reclassified to zero-rated status by the Finance Act, 2017.

Effective date: 1 July 2021

Change in VAT status from standard rated to zero rated.

Description	New Rate	Old Rate
The transportation of goods originating from Kenya to a place outside Kenya.	0%	16%

This is amendment will reduce the cost of exports originating from Kenya.

Effective date: 1 July 2021

EXCISE DUTY ACT

New Definitions

The Finance Act has inserted new definitions for “compound” and “possession” as below.

“Compound” will have the same meaning as assigned per the Compounding of Potable Spirits Act {Act No.16 of 1961) as follows to communicate any flavor to, or to mix any ingredient or material with, spirits, but not so as to denature the spirits; where denatured spirits subsequently refers to spirits mixed with any substance so as to render the mixture unfit, and incapable of being readily converted so as to fit, for human consumption as a beverage.”

“Possession” means having, owning, or controlling any excisable goods including:

- Having in one’s possession any excisable goods.
- Knowingly having any excisable goods in the actual possession or custody of any other person.
- Having any excisable goods in any place, whether belonging to or occupied by oneself or not, for the use or benefit of oneself; or
- Having any excisable goods for the use or benefit of another person

Provided that if there are two or more persons and any of them with the knowledge or consent of others has any excisable goods in his custody or possession, such goods shall be deemed to be in the custody and possession of all of them.”

Effective date: 1 July 2021

Offset of excise duty incurred against excise duty payable.

In respect to excise duty paid in respect of internet data services by a licensed person who purchases the data in bulk for resale, the excise duty paid will now be offset against the excise duty payable by that person on internet data services supplied by the final consumer.

Our comments

This move will provide relief to internet data services providers and may subsequently reduce the cost of internet to the final consumers.

Effective date: 1 July 2021

Excise duty remission now subject to parliamentary approval

The Finance Act has introduced a subsection 3A to Section 7 of the Excise Duty Act to the effect that any excise duty remission by the Cabinet Secretary shall be laid before the National Assembly for approval or annulment within 21 days of tabling.

Our comments

The move gives the National Assembly powers to decide on what products qualify for duty remission and is a welcome move as it limits the possibility of bias if the decision is left to the Cabinet Secretary.

Effective date: 1 July 2021

Excise duty on locally manufactured white chocolate

White chocolate, chocolate in blocs, slabs, or bars of tariff Nos. 1806.31.00, 1806.32.00 and 1806.90.00 to attract excise duty of Kes. 200 per kg. Previously, excise duty was only payable on importation.

Our comments

The additional cost may negatively impact the consumption and manufacture of these products.

Effective date: 1 July 2021

Excise duty exemption of glass bottles imported from the EAC countries.

The Act has amended the Excise Duty Act by exempting from excise duty the glass bottles imported from countries within the EAC.

Our comments

This is a welcome move for manufacturers who use imported glass from EAC countries to package their products. However, it effectively means that any glass bottles imported from outside the EAC shall still be subject to excise duty at the rate of 25%.

Effective date: 1 July 2021

Change to the Excise duty rates

The Act has amended or introduced excise duty on the following goods and services.

Description	New Rate	Old Rate
Imported sugar confectionary of tariff heading 17.04	Shs.35 per kg	Shs.20 per kg
Jewellery of tariff 7113 and Imported Jewellery of tariff 7117	10%	Nil
Products containing nicotine or nicotine substitutes intended for inhalation without combustion or oral application but excluding medicinal products approved by the Cabinet Secretary responsible for matters relating to health and other manufacture tobacco substitutes that have been homogenized and reconstituted tobacco, tobacco extracts and essences	Shs.1200 per kg	Nil
Articles of plastic of tariff heading 3923.30.00	10%	Nil

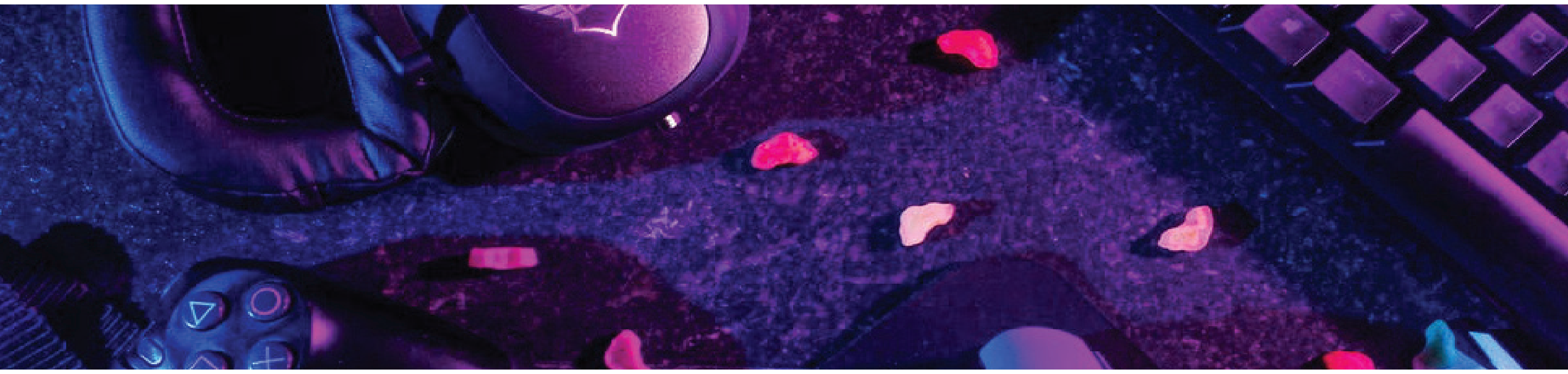
Description	New Rate	Old Rate
Imported pasta of tariff 1902 whether cooked or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	20%	Nil
Imported furniture of any kind used in offices, kitchen, bedroom, and other furniture of tariff number 9403	25%	Nil
Imported eggs of tariff heading 04.07	25%	Nil
Imported onions of tariff heading 07.03	25%	Nil
Imported potatoes, potato crisps and potato chips of tariff heading 07.01	25%	Nil
3907.91.00 unsaturated polyester	10%	Nil
3907.50.00 Alkyd	10%	Nil
3905.91.00 Emulsion VAM	10%	Nil
3903.20.00 Emulsion-styrene Acrylic	10%	Nil
3905.19.00 Homopolymers	10%	Nil
3906.90.00 Emulsion B.A.M	10%	Nil
Telephone and internet data services	20%	15%
Betting, Gaming, price competition and lottery (excluding charitable lottery)	7.5%	Nil

Our comments

The additional cost may negatively impact the consumption and purchase of these products. The introduction of excise duty on jewelry is part of the tax base expansion while the on the other hand, the increase of excise duty on telephone and internet data services from 15% to 20% will increase communication costs, but it provides an easy avenue for the government to collect more taxes.

With the reintroduction of the excise duty on betting at 7.5%, and the expansion of the revenue base by bringing into the purview of excise duty on gaming, lottery, and prize competition at 7.5%, the country may experience an exit from the market of the key industry players citing an unsustainable and unfavorable business environment.

Effective date: 1 July 2021



Introduction of Excise duty on fees and commissions earned on loans.

The Finance Act amends the definition of "other fees" by deleting the words 'fees or commissions earned in respect of a loan."

Previously, other fees were defined to include any fees, charges or commissions charged by financial institutions, but excluded from excise duty, interest on loan or return on loan or fees or commissions earned in respect of a loan. Effectively this meant that fees and commission earned on loans were not within the scope of excise duty.

In the recent past, the Tribunal has issued judgements relating to chargeability of excise duty on loan related fees. In these judgements, the Tribunal has consistently held that loan related fees such as loan administration fees are not chargeable to excise duty.

Our comments

In recent disputes between various financial institutions and KRA, the Tax Appeal Tribunal has ruled those fees paid in respect of a loan qualify as interest and in our view the enacted provision aligns with this thinking.

Effective date: 1 July 2021

Illuminating kerosene products exempted from excise duty.

The Finance Act has amended the Second Schedule to exempt illuminating kerosene supplies to licensed or registered manufacturers of paint, resin, or shoe polish in such quantities as the Commissioner may approve.

Our comments

This is an excellent move as it will make paints cheaper, reducing the cost of construction.

Effective date: 01 July 2021

Exemption of ring back tune from duty

The Finance Act amends the Second Schedule to exempt from tax excisable services supplied in Kenya by a mobile telecommunication service provider on the sale of a ring back tune to a subscriber.

Our comments

This is a welcome move to encourage innovators.

Effective date: 1 July 2021

TAX PROCEDURES ACT

Ambit of TPA to include Miscellaneous Fees and Levies Act

The Finance Act has amended the definition of "tax law" in the Tax Procedures Act (TPA) to include the Miscellaneous Fees and Levies Act, 2016 (MFLA).

Our comments

The inclusion of the MFLA as part of the scope of the TPA will facilitate consolidation and harmony in the administration of tax laws.

Effective date: 1 July 2021

Financial institutions to report to KRA.

The Finance Act has introduced a mandatory requirement for financial institutions to conduct due diligence procedures and report to the Commissioner reportable accounts in accordance with the Common Reporting Standards (CRS). The new requirement will come into effect once the Cabinet Secretary, National Treasury, has published the CRS Regulations.

The requirement to report applies to financial institutions that are resident in Kenya and foreign branches located in Kenya.

The Finance Act also imposes a penalty of Kes 100,000 for each false statement or omission, or an imprisonment of a term not exceeding 3 years or both.

A reporting financial institution that fails to file the return will be subject to a fine of Kes 1,000,000.

Our comments

Globally, CRS filings have been a useful tool for revenue authorities to enhance compliance and disclosure, effectively curbing revenue leakage.

Effective date: 1 July 2021

Restricted disclosure of information exchanged pursuant to international tax agreement.

The Finance Act now restricts disclosure of information obtained by the government under multilateral tax agreements except in accordance with the conditions specified in the agreements.

Our comments

The provision will buttress the privacy and confidentiality obligations contained in the TPA and other relevant legislation including Data Privacy Act.

Effective date: 1 July 2021

Scrapping of amnesty on tax on rental income

The Finance Act has deleted Section 37A of the TPA which bars the Commissioner from recovering taxes, interests, and penalties for rental income before or during 2013 year of income.

Our comments

This is a cleanup of the TPA to remove the amnesty whose period has since expired. The current open voluntary tax disclosure programme would cover such income.

Effective date: 1 July 2021

Reporting currency for non-resident digital service suppliers

The Finance Act has amended the TPA to exempt non-residents carrying on business through a digital marketplace from the requirement to keep their books of accounts, records, paper registers, tax returns or tax invoices in Kenyan shillings. Therefore, such persons can maintain records in convertible foreign currency.

Our comments

This will simplify compliance for non-resident entities that are subject to the Digital Service Tax by allowing them to keep records and issue tax invoices in convertible foreign currency.

Effective date: 1 July 2021

Relief from liability due to difficulty in recovery of taxes

The Finance Act has amended the TPA by allowing the Commissioner to refrain from assessing or recovering unpaid tax from a taxpayer where there is any other reason occasioning inability to recover the unpaid tax.

In addition, the Finance Act introduces a requirement for the Commissioner to submit a report to the Cabinet Secretary containing the details and amounts of taxes abandoned on grounds of doubt or difficulty in recovery of tax.

Our comments

This provision will expand the grounds upon which the Commissioner may abandon tax due to doubt or difficulty. This is a welcome relief to taxpayers who have been issued with assessments that would be detrimental to the future operations of their businesses.

Effective date: 1 July 2021

Elimination of exemption from Withholding VAT

The Finance Act has deleted the provisions of the TPA which allow the Commissioner to exempt a supplier from Withholding VAT if the supplier proves that they are going to be in a continuous credit position for a period of not less than 24 months.

Our comments

The amendment removes exemption from withholding VAT due to the fact that taxpayers who are in a VAT refund due to withholding VAT are entitled to apply for cash refunds..

Effective date: 1 July 2021

Due date for electronic filings

The TPA provides that when a date for submitting or lodging a tax return, notice, or other document, payment of tax, or for the taking any other action under a tax law falls on a weekend or public holiday, then the due date shall be the previous date.

The Finance Act now provides that the due date for the above shall remain the date specified in the relevant tax law (if done in electronic form) as opposed to the previous date.

Our comments

This amendment is a welcome clarification. This provision will allow for the filing of returns and objections on weekends or on public holidays where the due dates for filings or payment of taxes fall on such days.

Effective date: 1 July 2021

Offsetting tax liabilities against verified refunds

The Act empowers the Commissioner to apply a refund against any other outstanding tax liability owed by the taxpayer. In such a case, once the Commissioner notifies the taxpayer of its intention to offset the verified refund application against existing tax liabilities, no interest and penalties shall accrue on the amount applied. Where the refund applied is less than the outstanding tax, then the remainder of the outstanding tax would continue to accrue interest and penalties. Where the Commissioner ascertains that the taxpayer has overpaid tax, the Commissioner can now apply the overpaid tax against the taxpayer's future tax liabilities.

Our comments

This amendment will alleviate the interest burden on taxpayers as KRA will first utilize the refund against any outstanding tax and in addition pursue penalties and interest on outstanding tax. The amendment to allow the Commissioner to offset the overpaid tax against the taxpayer's future tax liabilities gives the taxpayer a choice between a cash refund or allowing the Commissioner to offset the overpaid tax against future taxes.

Effective date: 1 January 2022

Intervention from relevant authorities in collection of DST.

The Finance Act amends the TPA to permit the Commissioner to seek the intervention of a relevant authority in the collection of tax where a person provides services through a digital marketplace.

Our comments

This is a strong tool that gives the Commissioner significant power to compel compliance with DST obligations.

Effective date: 1 July 2021

PIN requirement for vendors in a digital marketplace

The Finance Act has amended the First Schedule to the TPA by including the carrying out of business over the internet or an electronic network including through a digital marketplace in the list of transactions for which a PIN is required.

Our comments

This amendment seeks to support the full roll out of DST and ensure that there is no revenue leakage from carrying out business over the internet, an electronic network or over a digital marketplace.

Effective date: 1 July 2021

MISCELLANEOUS FEES & LEVIES ACT, 2016

Effective date 1 July 2021.

Goods exempt from Import declaration fee (IDF) and Railway Development Levy (RDL).

The Act has empowered the Cabinet Secretary to exempt goods from IDF and RDL, where such goods are deemed to be of public interest or meant to promote investment and are not less than Kes. 5 billion.

Our comments

The exemption is an incentive for investors in strategic industries which may be of public interest or in promotion of key sectors. This is likely to fuel new investments into the country.

Effective date: 1 July 2021

Refund of excess IDF & RDL

The Act provides for refund of overpaid Import Declaration Fee (IDF) and Railway Development Levy (RDL) and the imposition of penalties and interest on unpaid sums.

Our comments

This is in line with the overall amendment of the scope of the TPA to include the MFLA. Going forward, taxpayers will be able to obtain a refund for overpaid RDL and IDF but should also be cautious of the penalties and interest as provided by the TPA, which would apply in the event on non-payment.

Effective date: 1 January 2022

Exemption of adulteration levy

The Act exempts a licensed or registered manufacturer of paint, resin, or shoe polish from the adulteration levy.

Our comments

The amendment ensures that inputs for paint, resin and shoe polish manufacturing remain affordable.

Effective date: 1 July 2021

STAMP DUTY ACT

Exemption of Stamp Duty on a gift to a registered family trust.

The Finance Act has amended Section 52 of the Stamp Duty Act to exempt from Stamp Duty the conveyance or transfer of a gift made during the life of the grantor to a registered family trust. The Act has also amended Section 117 by exempting the registered family trust from Stamp Duty.

Our comments

The amendment is a welcome move as it will encourage people in estate planning.

Effective date: 1 July 2021

CAPITAL MARKETS ACT

Amendment of section 35A – Appeals before the Tribunal.

The Act has introduced a time limit of 90 days (from the date of filing of the appeal) for the hearing and determination of appeals at the Capital Markets Tribunal. The limitation is intended to bring certainty regarding the end of litigation, improving efficiency at the Tribunal and ensuring fair administrative action. However, the amendment is silent on whether status quo of a matter will continue pending determination of an appeal by the Capital Markets Tribunal.

Our comments

The amendment is likely to improve efficiency in the capital markets and ensure speedy dispute resolution.

Effective date: 1 July 2021

KENYA REVENUE ACT

Amendment of section 5A - Reward for information leading to identification and collection of duties or taxes.

The Finance Act has amended Kenya Revenue Act 1995 to increase rewards for information leading to identification of unassessed taxes or duties from Kes. 100,000 to Kes. 500,000 or 1% of duties or taxes identified, whichever is lower.

Additionally, in a case of information leading to recovery of unassessed duties and taxes, the reward has been increased from Kes. 2 million to Kes. 5 million or 5% of taxes or duties so recovered, whichever is lower.

Our comments

The amendment enhances the incentives that KRA may pay persons who disclose information that leads to recovery of taxes.

Effective date: 1 July 2021

INSURANCE ACT

Definition of a "Broker"

This definition excludes foreign reinsurance brokers. The Act has amended the definition of a broker to include insurance and reinsurance brokers that do not have a place of business, or a resident representative in Kenya but still carry out brokerage business in Kenya. This will bring foreign brokers that carry out business in Kenya within the regulation of the Insurance Act.

Effective date: 1 July 2021

Closed fund business.

The Act has amended the Insurance Act to provide for the continuation of the operation of a closed fund insurance business without the need for registration but subject to the insurer furnishing the Commissioner with information as may be required and honoring existing policies.

The Act imposes a fine not exceeding Kes 200,000and a further fine of Kes 10,000 for each day in which the insurer fails to honor its policy obligations.

Our comments

The regulation of closed funds will protect policyholders and provide an avenue for the orderly winding up of closed funds businesses.

Effective date: 1 July 2021

Annual fee for licensed insurers

An annual fee has been introduced for licensed insurers. It however remains to be seen what the prescribed amount will be. This is like the approach adopted in the banking industry where licensees have an evergreen license but are required to pay an annual fee.

Effective date: 1 January 2022

Removal of requirement of Kenya Reinsurance Corporation to certify reinsurance contracts.

The Act has amended the Insurance Act to remove the requirement to have the Kenya Reinsurance Corporation certify reinsurance contracts.

Our comments

The amendment is perhaps informed by the realization that there are several reinsurance players in Kenya and therefore any regulation of reinsurance contracts is a role for the regulator as opposed to an active market player.

Effective date: 1 July 2021

RETIREMENT BENEFITS ACT

Amendment to Section 2 - Post-Retirement Medical Scheme

The definition of retirement benefit scheme is expanded to introduce post-retirement medical cover to be included as one the post-retirement settlement.

Our comments

The amendment is geared towards ensuring that retirees can access quality healthcare.

Effective date: 1 January 2022

Amendment to Section 25 - Corporate Trustees

The Act allows limited liability companies incorporated under the Companies Act of Kenya to act as corporate trustees. The Retirement Benefits Act currently only envisages individual trustees as trustees of scheme funds. The amendment is intended to also allow for corporate trustees.

Our comments

The amendment will expand the scope of regulation of the Retirement Benefits Authority to include corporate trustees. This proposal is likely to increase the public's confidence in the corporate trustees who manage their retirement benefits.

Effective date: 1 July 2021

Amendment to Section 34 - Filing of Pension Scheme Accounts

The Act has introduced additional three months to Trustees for the submission of audited accounts of the scheme to the Retirement Benefits Authority where the delay is justified and the application for extension for a period will be granted. Currently, the time limit is six months.

Our comments

The amendment will enhance compliance by trustees because in some instances, the audited accounts are not ready within the six months period that is provided under the Act.

Effective date: 1 July 2021

CENTRAL DEPOSITORIES ACT

Disclosure of Beneficial Owners

The Act has amended the Central Depositories Act, 2000, to enhance the regulation of investors in the capital markets such that all purchases and sales of deposited securities and other dealings made in respect thereof, include the identity of the buyer and seller of each of those deposited securities or, in the case of other dealings, the identity of the persons executing such dealings and the persons in whose favor the dealings are executed.

Our comments

The amendment will enhance due diligence procedures and documentation on the identity of investors. The amendment aligns with the recent changes under the Companies Act which requires companies to maintain details of beneficial owners. Disclosure of beneficial ownership is among the measures that the government is taking to combat tax evasion, fraud, money–laundering and financing of terrorism.

Effective date: 1 January 2022

How we can assist

Bakertilly can assist you to identify which areas of your business will be affected by the law changes provided under this Act. Furthermore, we can offer advisory services on tax planning to make the most of the tax incentives provided as well provide awareness to avoid penalties that may arise due to omissions considering requirements by the law.

Get in touch

Should you require more information or wish to discuss this further, please do not hesitate to reach out to any of our contacts at Bakertilly or kindly contact the team below:

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