REVENUE WAIVERS AND ECONOMIC JUSTICE

Evaluating the Gender Sensitivity of Kenyan Tax Expenditures

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Executive Summary

Gender equality as an outcome in the empowerment of women and girls is not only one of the Sustainable Development Goals (SDGs) but is also a key driver in achieving other targets such as ending poverty, hunger, good health, wellbeing, quality education, decent work, and economic growth.[1]

The importance of gender equality in public finance cannot be overstated. There is increased recognition that tax laws or policies impact both men and women differently due to different socio-economic circumstances of each gender. As such, tax laws can be a tool for promoting gender equality.

Gender sensitivity in taxation entails a recognition of these specific socio-economic differences between men and women. This ensures that the design of tax laws and policies does not favour one gender or discriminate against the other, both explicitly and/or implicitly. For instance, women are more likely to earn less income than men, to run small businesses in the informal sector, have unpaid care, and have less access to property rights or financing. Further, women tend to spend a higher portion of their income on health, food, early childcare, education, and cooking fuels.

This study focused on one aspect of taxation - tax expenditures. A tax expenditure refers to revenues forgone by the government through granting preferential treatment (hereafter also referred to as tax incentives) to certain incomes or groups of people. The study reviewed current tax incentives in Kenya to establish the extent to which they are gender sensitive.

It concludes that while tax laws granting incentives in Kenya are neutral in their wording, they implicitly favour men, therefore, potentially perpetuating gender inequality due to the following:

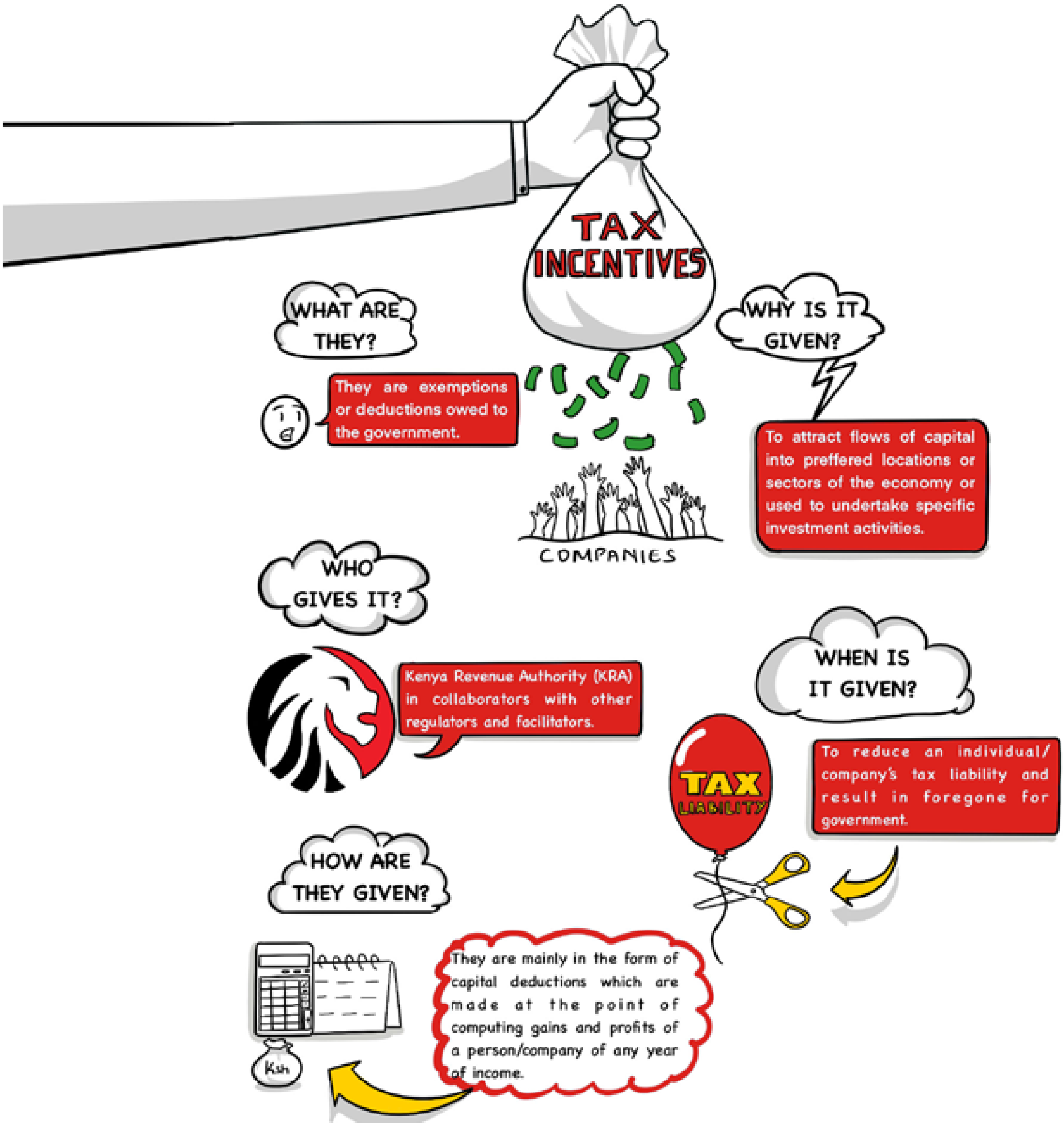
i. Most income tax incentives are provided to high capital investments in sectors dominated by men such as manufacturing, real estate, transport, and storage. In some cases, tax incentives are provided at 150% of the cost, for investments valued at Kshs 2 billion shillings.
ii. Tax incentives that potentially favour women, such as progressive tax bands on personal income, tax free amounts for low-income earners, and personal relief, are low in value. The tax expenditure relating to exempt personal income in 2020 was Kshs 3 billion compared to Kshs 56.7 billion tax expenditure on corporate income deductions.
iii. It is commendable that the Value Added Tax (VAT) Act has exempted some essential goods and services in the agricultural, health, plus education sectors thereby reducing the burden of taxation on women who mostly consume these products. However, VAT treatment on some essential products such as maize, wheat, cassava, agricultural pest control products, fertilizers, cooking stoves, Liquefied Petroleum Gas (LPG) together with other fuels has fluctuated between zero rating, exempt and vatable status. This has resulted into instability in pricing. Educational materials such as books are currently vatable which increases the cost of education.
iv. Noting that domestic VAT accounted for the highest tax expenditure in the period 2017 to 2020, the greatest beneficiaries of tax expenditures were sectors dominated by men. Financial services, information and communication, plus manufacturing accounted for 56% of the VAT expenditure while agricultural, forestry, and fisheries accounted for only 7%. For zero rated items, manufacturing, transport, and storage sectors accounted for 52% of the tax expenditure while agricultural sector accounted for 19%.[2]

1. UN Women (2018), 'Why Gender Equality Matters Across All SDGS,' in *Turning promises into action: Gender equality in the 2030 agenda for sustainable development*. s.n. pp. 70–130. [online]. Available at: https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2018/SDG-report-Gender-equality-in-the-2030-Agenda-for-Sustainable-Development-2018-en.pdf, (Accessed 23 August 2022).
2. GoK (Government of Kenya), *2021 Tax Expenditure Report*, The National Treasury and Planning, Available [online]: https://www.treasury.go.ke/wp-content/uploads/2021/09/2021-Tax-Expenditure-Report.pdf, (Accessed 21 April 2022)

Recommendations

The tax incentives regime in Kenya can be more gender sensitive by ensuring the following:

i. Regular review of the tax bands and tax-free amount for personal income to ensure the amounts reflects current cost of living.
ii. Provide specific tax relief for persons with dependents (childcare relief).
iii. Ensure corporate income tax incentives do not exceed 100% of cost incurred.
iv. Exemption of income tax on profit earned by corporations, dividends, and professional fees paid should be avoided or where existing, eliminated.
v. Ensuring stability in VAT exemption or zero rating of essential goods and services including, agricultural products, agricultural inputs plus fertilizers, cooking and lighting products such as clean cooking stoves, LPG or biofuels.
vi. Reintroduce zero- rating or provide VAT exemption on educational materials to reduce the cost of education.



1.0 Introduction

Inequality is harmful for growth.[3] It not only impedes access to health and education for the poor[4] but further degenerates into political and economic instability. This in turn reduces investment and undermines the social consensus requisite in adjusting to shocks and sustaining growth.[5] Amongst the prevalent forms of inequality, gender inequality stands out as a major barrier to human development, especially in developing countries.[6] According to the World Bank, no society can develop sustainably without transforming its distribution of opportunities, resources, and choices equitably across all genders.[7]

The Constitution of Kenya 2010 (CoK 2010) is hailed as progressive, for among other reasons, its promotion of gender equality and protection of human rights including, freedom from gender-based discrimination. The constitution also requires the government to take legislative and other measures including affirmative actions to redress disadvantages suffered by individuals or groups as a result of past discrimination.[8] The commitment to address gender inequality is further entrenched in its strategic national plans such as the *Vision 2030*, the medium-term plans, in conjunction with the 2020 to 2025 strategy to achieve SDG Number 5 on gender equality plus empowerment of women and girls.

If gender equality - as envisaged in CoK 2010 plus its strategic national plans - is to be achieved, Kenya must mainstream gender into policies and budgets. This has been identified as one of the means of achieving gender equality in in implementation of SDGs. Key among these is the mainstreaming of tax policies.

1.1 Taxation and Gender Inequality

Taxation plays a key role in redistribution of income between the rich and the poor. Since a vast majority of the poor in Kenya are women, tax policy has a direct bearing on gender inequality.[9] If taxation is to play its role in income redistribution, then, tax policies must be progressive. This means, tax laws or policies must impose a higher revenue collection burden on those with higher incomes and protect vulnerable groups by providing tax exemptions. Further, tax policies can also address gender inequality and inequity by ensuring that tax revenue is collected by the government, is allocated to sectors such as health, education, and social security that benefit economically disadvantaged groups.

It is crucial that both measures to raise revenue as well as allocation of taxes collected be gender sensitive. Gender sensitivity in taxation means that the impact of policy or laws on both men and women

3. Ostry J.D., Berg A., Charalambos G.T., *Redistribution, Inequality, and Growth*, 2014, Washington D.C., International Monetary Fund, https://www.imf.org/external/pubs/ft/sdn/2014/sdn1402.pdf
4. Dabla-Norris E., Kochhar K., Suphaphiphat N., Ricka F., Tsounta E., *Causes and consequences of income inequality: A global perspective*, 2015, Washington D.C., International Monetary Fund. [online]. Available from: https://www.imf.org/external/pubs/ft/sdn/2015/sdn1513.pdf
5. Berg A.G., and Ostry, J. D., *Inequality and unsustainable growth: Two sides of the same coin?*, 2011, International Monetary Fund. [online]. Available [Online]: https://www.imf.org/external/pubs/ft/sdn/2011/sdn1108.pdf, (Accessed 13 April 2022).
6. UNDP (United Nations Development Program), *Gender Inequality Index (GII)*, http://hdr.undp.org/en/content/gender-inequality-index-gii, (Accessed 13 May 2022).
7. World Bank Group, *Gender Strategy 2016–2023: Gender Equality, Poverty Reduction, and Inclusive Growth*, 2015, Available [Online]: https://documents1.worldbank.org/curated/en/820851467992505410/pdf/102114-REVISED-PUBLIC-WBG-Gender-Strategy.pdf, (Accessed 12 May 2022).
8. GoK (Government of Kenya), *National Policy on Gender and Development: Towards creating a just, fair and transformed society free from gender-based discrimination in all spheres of life practices*, 2019, [online]. Available [Online]: http://psyg.go.ke/wp-content/uploads/2019/12/NATIONAL-POLICY-ON-GENDER-AND-DEVELOPMENT.pdf, (Accessed 23 May 2022).
9. Wanjala B., Kiringai J., and Mathenge N., *Gender And Taxation in Kenya*, 2005, Institute of Economic Affairs (IEA) Kenya, Nairobi, Available [Online] https://www.levyinstitute.org/pubs/CP/May2006_symposium_papers/paper_Kiringai.pdf, (Accessed on 22 May 2022)

be considered in view of the prevailing socio-economic circumstances. This is because the different roles of men and women impact their income as well as their access to productive resources.[10]

Revenues foregone by the government in granting preferential treatment, as in the case of tax expenditures, offer exemptions to certain incomes or groups of people. Unlike direct government allocations whose amounts are obvious to the public, the actual amount of tax expenditure is often less visible and has in the past attracted less scrutiny.[11] It has however been established that tax expenditure amounts are significant. For instance, the average tax expenditure in 2020 is estimated at 2.9% of GDP for African countries, and 4.0% for European countries.[12] In Kenya, tax expenditure amounts stood at Kshs 318 billion in 2020 (2.96% of GDP), a decrease from Kshs 437 billion in 2017 (5.15% of GDP).[13] It is interesting, however, to note that removal of VAT exemptions accounted for the highest decrease in tax expenditure, while at the same time, tax expenditure related to corporate income increased.[14]

Considering the high amounts relating to tax expenditure, the need to ensure that the policies underpinning granting of tax incentives have been streamlined to ensure gender inclusion cannot be overemphasized. Where tax expenditures favour one gender over the other, the incentives will propagate gender inequality. This paper, therefore, reviewed current incentives provided in Kenya covering VAT and Income Tax to determine the extent of gender sensitivity in tax provisions. The study also reviewed the tax expenditure reports by the Kenyan government and other relevant literature to establish the extent of gender inclusion in the tax incentives regime.

1.2 Analysis and Findings

1.2.1 Structure of Tax Expenditures[15]

Overall, Kenya's tax expenditure amounts have been declining over the last four years (2017 to 2020) from Kshs 429 billion (5.15% of GDP) in 2017 to Kshs 318 billion (2.96% of GDP) in 2020. Tax expenditures from VAT exemptions or zero rating of domestic goods and services accounted for the highest portion of incentives in all the four years.

The tax expenditure relating to domestic VAT stood at Kshs 234 billion in 2020, a decrease from Kshs 356 billion in 2017. The decrease was due to reversal of VAT exemptions over time. It is noteworthy that sectors dominated by men such as financial services, information and communication, construction, manufacturing, transport and storage accounted for the highest portion of domestic VAT expenditure. The agricultural sector, which is dominated by women accounted for only 7% of tax expenditure from VAT exemptions and 19% of tax expenditure from zero-rated items.

Tax expenditure on corporate income tax was the second highest and has been rising from Kshs 46 billion in 2017 to Kshs 56 billion in 2020. Investment deduction on plant and machinery accounted for

10. Birchall J., and Fontana M., *The gender dimensions of expenditure and revenue policy and systems,* 2015, Available [online]: https://assets.publishing.service.gov.uk/media/57a08970ed915d3cfd000248/61047_GOKH_Gender-dimensions-of-expenditure-and-revenue-policy-and-systems.pdf (Accessed 12 April 2022).
11. TJNA (Tax Justice Network Africa), 'Tax Expenditure', *Africa Tax Spotlight*, 2012, first quarter, volume 3, http://iffoadatabase.trustafrica.org/iff/africa_tax_spotlight_9th_edition-tax_expenditure.pdf
12. *Op cit.*, GoK (Government of Kenya), *2021 Tax Expenditure Report*
13. *Ibid*
14. *Ibid*
15. *Ibid,* For a more recent reporting also read: GoK (Government of Kenya), *2022 Tax Expenditure Report,* The National Treasury and Planning, 2022, Available [Online]: https://www.treasury.go.ke/wp-content/uploads/2022/10/2022-Tax-Expenditure-Report.pdf

the highest portion of income tax expenditure. The Finance Act 2021 and Finance Act 2022 reintroduced capital allowance at 150%, a rate that had been repealed through the Finance Act 2020. This thereby increased the minimum value of qualifying investment from Kshs 200 million to Kshs 2 billion.[16] Corporate Income Tax (CIT) expenditure will therefore continue to increase.

Tax expenditure on personal income has also increased over the years following a review of the tax bands in 2016, 2017, and 2020. The tax expenditure amounts are however minimal at Kshs 4.1 billion in 2020, an increase from Kshs 3.5 billion in 2017. It is commendable that tax expenditure in Kenya is decreasing. However, where the reduction is due to removal of VAT exemptions on essential goods and services, such as educational materials or Liquefied Petroleum Gas (LPG), then there is a danger of increasing gender inequality by placing a greater tax incidence on women.

It is important to bear in mind that tax expenditures cost the country highly thereby reducing the revenue amounts available to the state in providing public goods such as health care, infrastructure, and education which the poor are reliant upon. It is therefore important to rein in tax incentives because they ultimately harm vulnerable members of society such as women who pay a higher price for the cost that often manifests as reduced access to public goods.

1.2.2 Gender Sensitivity of Legislation Granting Tax Incentives

Kenya's policy provisions relating to tax incentives appear, on the face of it, to be gender-neutral in that there is no reference to a particular gender. However, gender neutrality does not equate to gender equality and equity. In any case, such neutrality may mask implicit bias. Such provisions, due to typical social arrangements or economic behaviour, tend to have different implications for men and women.[17]

Due to the gender roles assigned by society, women are often at a disadvantage because they bear the main responsibility in taking care of families hence carrying the burden of unpaid work. Women are often responsible for activities such as cooking, cleaning, caring for children and older relatives, working in the family farm or business, while supporting members of the family either in the formal economy, or directly subsidizing the market.[18]

This burden limits their engagement in paid productive labour and takes away time that they could have used to engage in productive labour and in so doing, limits their income generation capabilities. Even in instances where women enter into the paid labour market, the responsibilities placed upon them to care for their families often means that many women will enter and exit the labour market more frequently than their male counterparts hence impacting the income that they can command in the labour market.[19] This is reflected in findings that in Sub-Saharan Africa, of those working, on average women earn 21% less than men.[20] In the case of unpaid work, mostly within the home and involving several care services,

16. GoK (Government of Kenya), 'The Finance Act 2022 No. 22 of 2022', *Kenya Gazette Supplement*, No. 106, 23 June 2022, Government Printer, https://kra.go.ke/images/publications/Finance--Act-2022.pdf
17. Stotsky J.G., 'How Tax Systems Treat Men and Women Differently', *Finance and Development*, March 1997, https://www.imf.org/external/pubs/ft/fandd/1997/03/pdf/stotsky.pdf
18. Njogu, R., 'We must seek ways to pay the family its dues as a factor of economic production', *Daily Nation*, 18 August 2020, https://nation.africa/kenya/blogs-opinion/opinion/we-must-seek-ways-to-pay-the-family-its-dues-as-a-factor-of-economic-production--1015860 (Accessed 18 October 2022).
19. *Op cit.*, Stotsky J.G.
20. Tralac (Trade Law Centre), *Greater inclusion of women and youth in work will spur human development in Sub-Saharan Africa*, UNDP (United Nations development Program) 15 December 2015, https://www.tralac.org/news/article/8710-greater-inclusion-of-women-and-youth-in-work-will-spur-human-development-in-sub-saharan-africa.html

of the world's 41% of unpaid work force, 31% are women and 10% are men.[21] Consequently, women are three times more than men in the unpaid labour force.[22]

Despite engaging in work, albeit unpaid labour, current policies do not view women as units of production entitled to tax breaks and incentives that are only available to "producers" and not "consumers". Therefore, women are excluded from such incentives, in spaces where they are over-represented such as in the household settings in which they work for their families, or sometimes as domestic labour in other peoples homes.

Women also dominate the informal sector, with most of them owning small businesses while in many societies, ownership of property is dominated by men.[23] This has a direct bearing on their ability to access credit to expand their business and increase their income. Further, the consumption patterns of men and women are different. This means that they are impacted differently by consumption taxes. Women spend more of their income on household goods, basic services, and individual consumption on products like cosmetics. This is as opposed to men who spend most of their income on regular payments like school fees or rent plus personal items such as alcohol and tobacco products.[24] Consequently, consumption taxes on vatable household goods and basic services are largely borne by women as compared to men.

In view of the differences in responsibilities, income earning capabilities or spending patterns of men and women, it is imperative that the tax expenditures reflect this so as to ensure that they offer a chance at achieving equality. A review of the tax laws providing tax incentives in Kenya revealed that while neutral in their wording, they implicitly favour men due to the following:

i. Most generous tax incentives under the Income Tax Act (ITA) target high value investments. These incentives include accelerated depreciation as well as reduced corporate tax rates together with reduced withholding tax rates. They also comprise Export Processing Zones (EPZs), Special Economic Zones (SEZs), and accelerated depreciation for construction of certain buildings among others. Due to the socio-economic dynamics in the Kenyan society, men have more access to assets and financing compared to women. This means they are able to invest in high value investments. Women on the other hand dominate the informal sector and have limited access to credit needed to expand their businesses. Consequently, these generous incentives end up benefiting sectors dominated by men,namely: real estate, manufacturing, transport, and storage.
ii. One of the most generous tax incentives under the ITA is a capital allowance of 150% on specific investments valued at Kshs 2 billion shillings. Granting tax deduction in excess of actual investment reduces tax revenues available to government in providing essential services such as health, education, and nutrition. Women constitute a larger percentage of the poor in society and tend to act as a safety net of last resort where such public goods are not available.[25] This in turn exacerbates the already existing inequality as women spend a greater portion of their income making up for the state's failure to provide these essential goods.

21. UNDP (United Nations Development Programme), 'Imbalances in paid an unpaid work', *Human Development Report 2015: Work for Human Development*, Chapter 4, https://hdr.undp.org/system/files/documents/2015humandevelopmentreportpdf_1.pdf, pp 107 (Accessed 17 February 2017).
22. *Ibid*
23. *Op Cit.*, Birchall J., and Fontana M., pp 22.
24. *Op Cit.*, Wanjala B., Kiringai J., and Mathenge N., pp 26.
25. Elson D., 'Male Bias in Structural Adjustment', in Afshar H., and Dennis C., (eds), *Women and Adjustment Policies in the Third World*, 1992, pp 46–68, Women's Studies at York/Macmillan Series, Palgrave Macmillan, London, https://doi.org/10.1007/978-1-349-11961-5_3

iii. Tax incentives under the ITA seem to favour persons with more mobile factors of production such as capital as opposed to individuals who provide labour and are therefore less mobile. Corporations or persons who are wealthy have capital to start and fund businesses. Such capital is mobile as it can easily be moved from one country to another. Labour on the other hand is not as mobile as immigration and emigration are more tightly controlled. Thus, the ITA provides more incentives targeted at capital as a factor of production than labour. This reality is captured in the *2021 Tax Expenditure Report* which indicates that the tax expenditure from personal income tax is estimated at Kshs 4.1 billion compared to corporate income tax expenditure of Kshs 56 billion in 2020.
iv. Not only is labour, as a factor of production less favoured by the incentives provided, the incentives provided do not take into account socio-economic dynamics or realities. The incentives provided towards labour include a tax-free amount earned by individuals as well as personal reliefs and tax credits. The personal income tax exemptions and reliefs apply to all persons regardless of the responsibilities borne by such persons. While seemingly neutral, this incentive favours persons who do not have childcare responsibilities and women who often bear the burden of childcare are therefore at a disadvantage. Additionally, the amounts set out as tax free, plus the personal relief amounts are generally low and are not reviewed periodically.
v. As already discussed, the consumer habits of men and women differ with women spending a greater part of their income on basic goods which are vatable commodities. Thus, the treatment of such goods is important in ensuring equality in tax structures. In Kenya, the VAT treatment of products mostly consumed by women such as staple foods (maize, wheat, and cassava), agricultural pest control products, fertilizers and some cooking fuels has been unstable over the years resulting in fluctuation of their prices. These products will be zero rated in one year, then moved to exempt items or vatable items in subsequent years and cycle continues. Educational materials including books are currently subject to VAT. Books were previously zero-rated until the overhaul of the VAT Act in 2013. Subjecting education materials to VAT increases the cost of education, which is mostly borne by women.[26]
vi. Sectors dominated by men accounted for the highest tax expenditure relating to VAT in 2020. For VAT exempted items, financial services, information and communication, plus manufacturing sectors accounted for 56% of the VAT expenditure while agricultural, forestry, and fisheries accounted for only 7%. For zero-rated items, manufacturing, transport, and storage sectors accounted for 52% of the tax expenditure while agricultural sector accounted for 19%.

Tax incentives that potentially favour women include:
i. Progressive tax bands for personal income with a lower tax rate of 10% and tax-free amount of Kshs 24,000 per month. Progressive tax bands provide some relief from the burden of taxation to lower income earners. Since women have been observed to earn lower wages than men and be more vulnerable to poverty[27] they are likely to benefit more from the lower rates or the tax-free income.
ii. Unprocessed agricultural products, education, and health services are generally exempt from VAT. This exemption reduces their cost thus making such goods and services affordable to women who mostly consume them.
iii. Various cooking and lighting products such as clean cooking stoves or, biofuels are exempt from VAT.

26. Read Grown C., 'Taxation and gender equality: A conceptual framework', Chapter 1, in Grown C., and Valodia I., *Taxation and Gender Equity*, 2010, International Development Research Centre (IDRC), Routledge, https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/43684/IDL-43684.pdf?sequence=1&isAllowed=y (Accessed 12 April 2022).
27. Barnett, K. and Grown, C., *Gender Impacts of Government Revenue Collection: The Case of Taxation*, 2004, London: Commonwealth Secretariat, https://www2.unwomen.org/-/media/files/un%20women/grb/resources/gender%20impacts%20of%20government%20revenue%20collection%20the%20case%20of%20taxation.pdf?vs=4557

1.3 Recommendations

It is important that tax laws, including those granting incentives, are gender sensitive to avoid perpetuating inequality. The following recommendations below may play a role in achieving gender equality in the tax incentives regime.

First, there is need to collect gender disaggregated data with respect to taxation in general, income levels, consumption patterns plus the ownership of resources by men and women.[28] Such information will enable accurate assessments on the impact of a tax legislation on each gender.

Secondly, to prevent the fluctuation in prices, it is imperative for the state to maintain one VAT status for essential goods and services including agricultural products, agricultural inputs and fertilizers, cooking and lighting products such as clean cooking stoves, LPG and biofuels. Such goods, that have a potential of impacting one gender more than the other, should remain exempt from VAT so as to avoid placing a greater burden on one gender over the other. Education materials especially books should not be subject to VAT as is currently the case.

Thirdly, in order to shield the poor especially those in the labour market, there should be regular review of tax bands and tax-free amounts for personal income to ensure this reflects the current cost of living. The government should consider introducing a specific tax relief for persons with dependents (childcare relief) in addition to the general personal relief. Such a relief will go a long way in reducing the tax burden for persons with childcare responsibilities, mostly women. The cost to the government in terms of revenue forgone is likely to be insignificant but the benefit to individuals will be very significant.

Fourth, the need to be limit capital allowances to 100% of the cost incurred cannot be overstated. Allowing tax incentives of more than 100% to high value investments reduces the amounts of tax revenues collected by the government and consequently, limits the amount of funding available for essential services such as health, education, and nutrition. Inequality in distribution of tax burden may be compensated for by redistribution of funds through budget allocations to essential services.

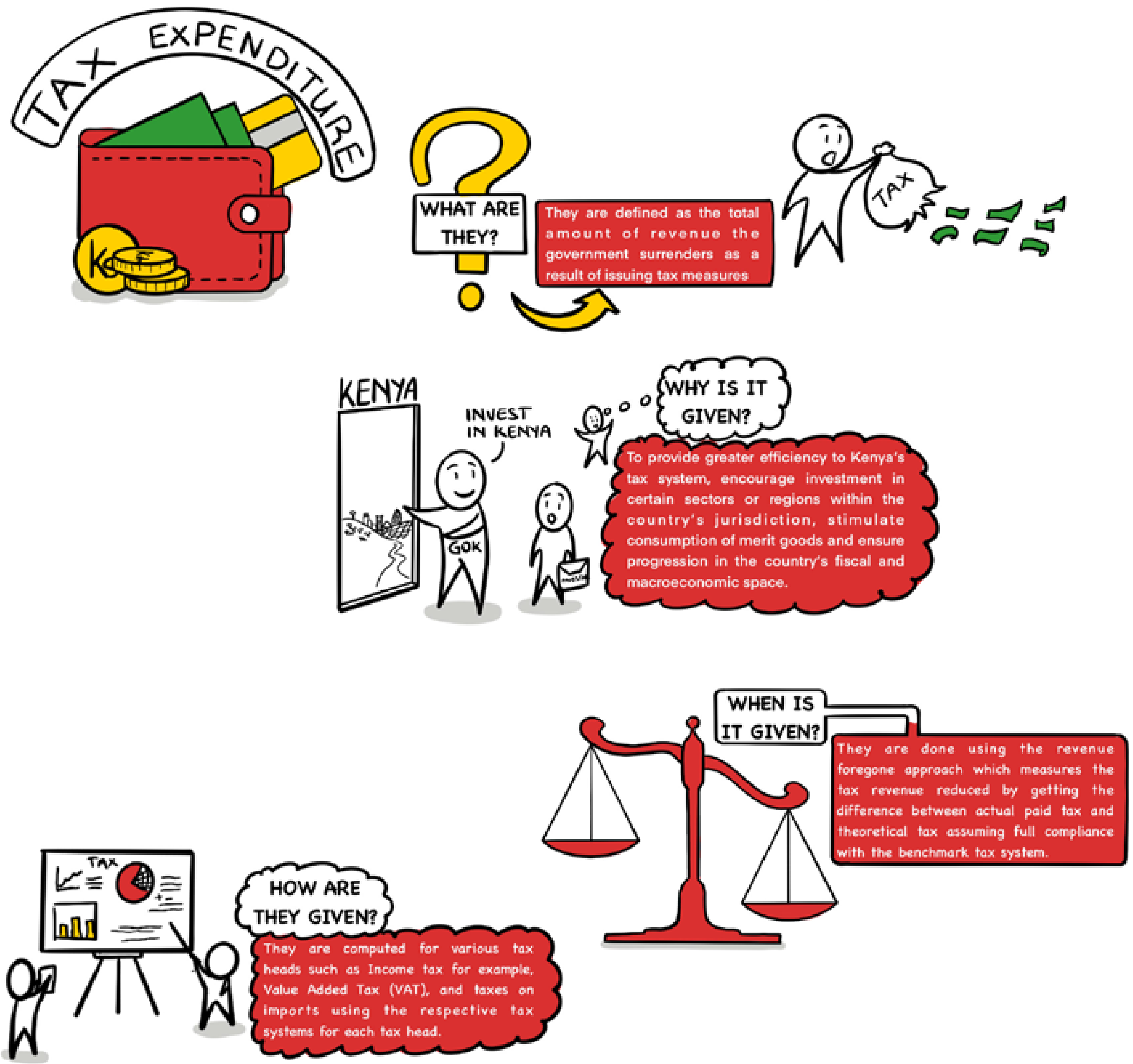
Fifth, tax incentives targeted at specific sectors should have sunset clauses. They should not be endless because it encourages corruption as people seek to benefit from the incentives infinitely. Further, there should be, as required under the constitution, a detailed public record of all persons who benefit from incentives with their attendant cost. To make the records more relatable to the public, the report can include the opportunity cost of the incentive so that the public can determine if indeed the incentive is worthwhile.

Sixth, if the impact of fiscal policies on men and women is to be understood and streamlined, gender-responsive budgeting is critical. In coming up with its budget each year, it is imperative that the National Treasury carry out an impact assessment of a national budget. This includes how it intends to raise the revenues it needs to finance the budget plus how that will impact men and women. This will have an implication on implemented tax measures because it is not enough for the laws to be neutral on the face

28. OECD (Organisation for Economic Co-operation and Development), *Tax Policy and Gender Equality: A Stocktake of Country Approaches,* 2022, OECD Publishing, Paris, https://doi.org/10.1787/b8177aea-en

of it. Studies should be conducted to ensure that they will not result in propagation of already existing inequality between the genders.

Finally, the government needs to have a clear-cut policy on how it intends to address gender inequality in taxation. It must set out to show how it will address the already existing laws as well as how it will ensure that future measures do not result in inequalities. The recently released Draft National Tax Policy,[29] for example, while mentioning the need to regulate tax incentives, made no mention of gender inequality and the government's policy on this. It would be a waste if the government did not seize this opportunity to include policy measures to stem the current trend in tax incentives favouring men.



29. GoK (Government of Kenya), *National Tax Policy (Draft)*, National Treasury and Planning, June 2022, https://www.treasury.go.ke/wp-content/uploads/2022/07/DRAFT-NATIONAL-TAX-POLICY-16.06.-2022-.pdf

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