



Samuel Gekara

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Samuel Gekara is an Associate in the Tax Practice at IKM Advocates

Related services

[Tax](#)

Experience

- As a team member, representing clients in appeals to the tax tribunals against assessments raised by the Kenya Revenue Authority (KRA). His roles have included preparing the appeal documentation on a wide range of tax disputes with the KRA and presenting the client's submissions before the tribunals.
- Involved in conducting a tax due diligence review on a target company on behalf of a proposed investment by a private equity firm
- Advising on the tax implications of a clients proposed investment in Kenya. Such advise involved advising on the permanent establishment risks, and the tax regime in Kenya
- Involved in various structuring and restructuring projects where he provided tax advice, the implications thereof, and optimal solutions.
- Involved in preparing applications for private rulings to be issued by the KRA
- Carried out tax compliance services for clients, including verifying tax computations for all tax heads, filing various tax returns through the KRA iTax system, advising clients on modes of payment as well as timelines within which such taxes must be paid to ensure compliance.
- Assisting clients with drafting and lodging applications from exemption from Income Tax to the Kenya Revenue Authority
- Advising on the statutory requirements for employee taxes for local employees, expatriate employees, consultants and employees who are based outside of Kenya. Such advice involves pay-as-you-earn tax (PAYE) as well as mandatory health insurance and social security contributions by both the employer and the employee
- Involved in tax and statutory registrations for individuals and companies
- Interacting with the KRA on behalf of various clients to solve a myriad of tax issues faced by clients. Due to this, Samuel has created good relationships with KRA officials in various offices.

Credentials

Professional Qualifications

- Certified Public Accountant (2016)
- Certified Secretary (ongoing)

Education

- Kenya School of Law, Diploma in Law (2019)
- University of Nairobi, Bachelor of Laws (2016)

Prior Experience (Optional)

- October 2019 to date, Associate, IKM Advocates, DLA Piper Africa in Kenya
- January 2019 to September 2019, Pupil, IKM Advocates, DLA Piper Africa in Kenya
- September 2016 to January 2019, Tax Associate, Tax Advisory firm

Insights

Highlights of the Income Tax (Charitable Organisations and Donations Exemption) Rules, 2024

19 August 2024

The Income Tax Act (Charitable Organisations and Donations Exemptions) Rules, 2024, (the “Rules”) were gazetted on 18 June 2024.

Highlights of the impact of the Court of Appeal’s decision declaring the entire Finance Act 2023 unconstitutional

8 August 2024

On 31 July 2024, the Court of Appeal rendered its judgement in Civil Appeal No. E003 of 2023 (as consolidated with Civil Appeal Nos. E016, E021, E049 and E064 and E080 of 2024) (“the Appeal”) in relation to the constitutionality of the Finance Act 2023 (“the Act”).

Charging VAT on the transfer of a business bad for trade, investment

14 March 2023

Changes in business ownership will usually take one of two forms; one could sell the shares in a company together with its underlying assets and liabilities or simply sell the underlying assets and liabilities of the company. There are many commercial and legal reasons that inform why a potential investor would opt to purchase the shares of a company instead of the underlying the assets and liabilities of the company or vice-versa. One of the reasons could be the tax impact each option would have.