



Caleb Langat

Partner, IKM Advocates

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Caleb Langat has more than 15 years' experience providing tax advisory, compliance and tax dispute resolution services to clients across all sectors. Clients include financial institutions, manufacturing and retail companies, not-for-profits, universities, investment funds, project developers and financiers.

He provides advisory services with respect to all local taxes applicable to entities carrying out business in Kenya. He also advises clients on tax planning opportunities and compliance requirements with respect to mergers, acquisitions, takeovers, reorganizations, corporate restructuring and corporate transactions by public and private companies.

His expertise in tax dispute resolution involves representing clients during tax audits by the Kenya Revenue Authority (KRA) with the aim of resolving the disputes at the earliest stage and preparing objections to assessments. He also represents clients in alternative dispute resolution sessions with the KRA, filing and defending tax appeals at the tax appeals tribunal and the high court.

He also has vast experience in international tax matters including: advising on tax treaty interpretation and application to both institutional and individual clients, and review of transfer pricing policies.

Related services

[Tax](#)

Related sectors

[Consumer Goods and Retail](#)

[Financial Services](#)

[Industrials](#)

Languages spoken

English, Swahili

Experience

Experience has included advising:

- A multinational financial institution on the merits of the KRA assessment, and objecting to and appealing against a tax assessment relating to VAT and excise duty
- The financiers of a power project on all the taxes applicable to the project as well as tax saving mechanisms and applicable exemptions
- An international non-profit organization on the applicability of tax exemptions under host country agreements signed with the Kenyan government
- A multinational entity on the taxes applicable on acquisition of another entity with branches and subsidiaries in various countries including Kenya
- A foreign investor in the structuring of their business in East Africa, and advising on the most suitable and tax-optimal investment opportunities
- A foreign investor on the most suitable jurisdiction for the location of their holding company, taking into account the double tax treaties that are in force
- A multinational entity involved in a transfer pricing dispute with the KRA

Credentials

Professional Qualifications

- Advocate admitted to the High Court of Kenya (2003)

Education

- Kenya School of Law, Diploma in Law (2003)
- University of Nairobi, LL.B. (2001)

Prior Experience

- 2019 to date, Partner, IKM, DLA Piper Africa member firm in Kenya
- 2014 to 2019, Director, IKM, DLA Piper Africa member firm in Kenya
- 2009 to 2014, Senior Tax Manager, Nairobi-based accounting firm
- 2003 to 2009, Senior Tax Consultant, Nairobi-based accounting firm

Memberships

- Member of the Law Society of Kenya

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.

The Tax Laws Amendment Act, 2020

28 April 2020

The President of Kenya, through a public address on 25th March 2020 announced several income tax and Value Added Tax (VAT) interventions that are aimed at cushioning Kenyans from the crippling effects of the COVID-19 pandemic.

The Tax Laws Amendment Bill, 2020

16 April 2020

The income tax measures are contained in the Tax Laws Amendment Bill, 2020. We have prepared a tax alert highlighting the proposed tax amendments and providing insights on the implications of the proposals.