



GLOBAL FINANCIAL INTEGRITY



TRANSPARENCY
INTERNATIONAL
KENYA

ILLICIT FINANCIAL FLOWS IN KENYA



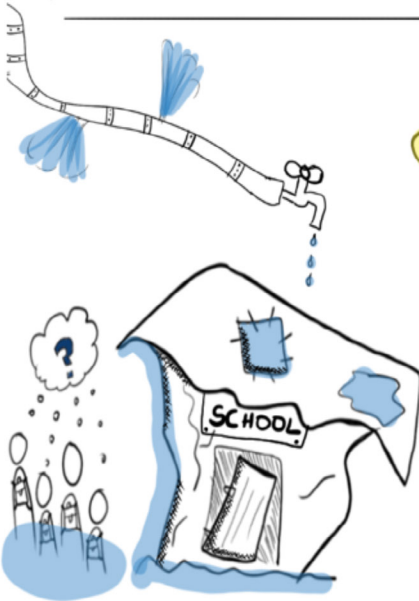
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WHAT ARE ILLICIT FINANCIAL FLOWS?



Illicit financial flows (IFFs) are illegal movements of money from one country to another.



IFFs severely undermine Kenya's political and economic security by creating weak institutions, diminishing the rule of law, and leaving the country ill equipped to fight poverty.



Key types of IFFs include: grand corruption, organized crime, trade misinvoicing, wildlife trafficking, and smuggling and trafficking in minerals.



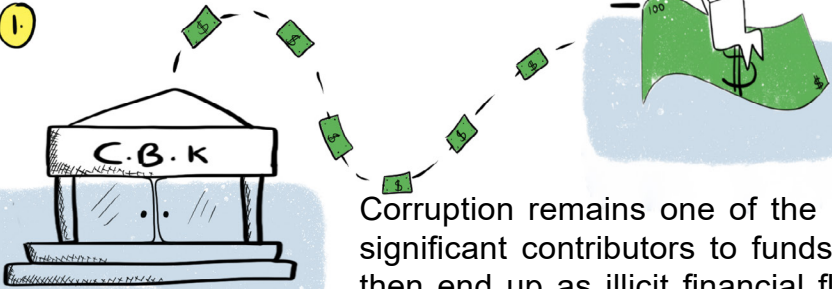


ILLICIT FINANCIAL FLOWS AND
CORRUPTION



What are the connections between Illicit Financial Flows and corruption in Kenya?

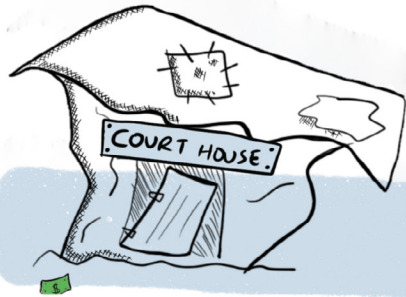
1.



Corruption remains one of the most significant contributors to funds that then end up as illicit financial flows.

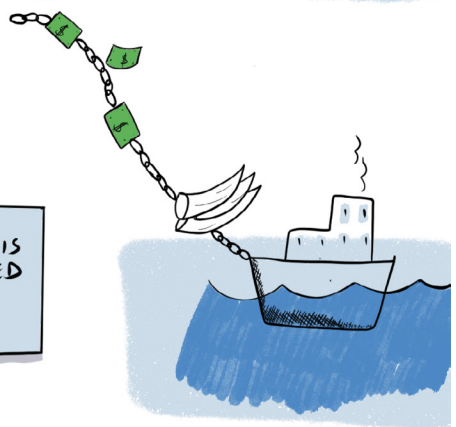
2.

Corruption also fuels IFF's by reducing the effectiveness of legal mechanisms in place to curb and stem illicit flows.



3.

Criminal networks use corruption to evade liability, and to protect the illicit value chains that are used to illegally move money and illicit goods such as ivory.



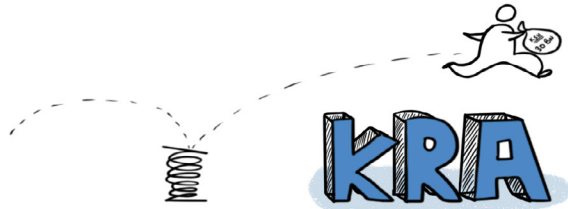
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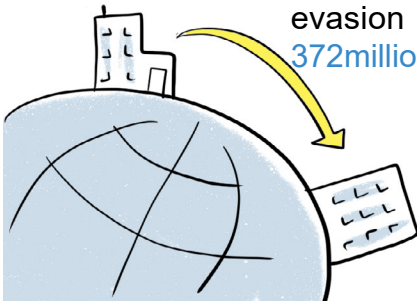
Corruption is also used to undermine legal systems that can be used to hold criminal actors to account for their crimes.

Ethanol smuggling

The smuggling of contraband **ethanol**, with the purpose of **producing illicit alcohol**, has been prevalent in Kenya for many years. The illicit ethanol trade is responsible for significant losses to the Kenyan government; it is estimated that it costs **Kenya KES 30 billion (US\$ 272 million) in tax revenues** every year.¹ In many cases, **police officers and government officials are bribed to ensure safe passage of the ethanol into the market.**²



At least one Kenyan businessman involved in the smuggling of ethanol was named in the 2016 Panama Papers. His name appeared as a listed shareholder in Belgravia Services registered in the Seychelles.³ In a raid of his company, Africa Spirits Limited, smuggled ethanol with an estimated tax value of **KES 1.2 billion (US\$ 10million)** was found, as well as 21 million fake Kenya Revenue Authority stamps.⁴ The billionaire is also facing charges of tax evasion amounting to **KES 41 billion (US\$ 372million).**⁵



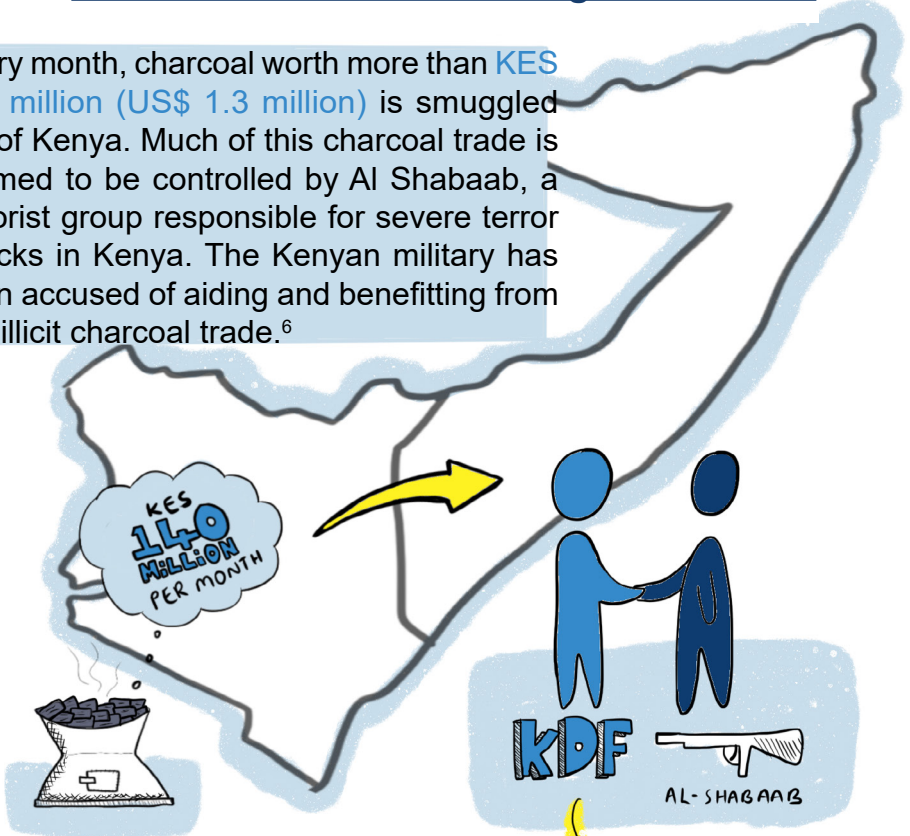
1.2 KES. BILLION



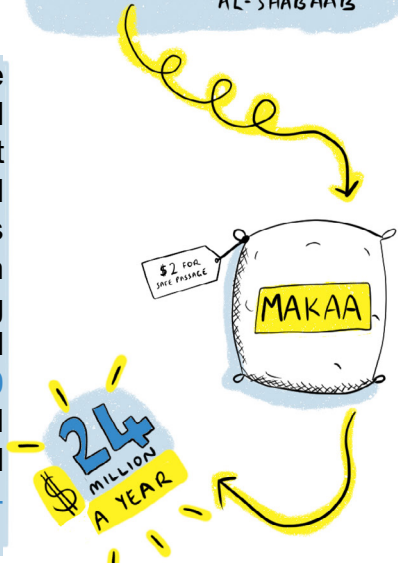
21 MILLION FAKE STAMPS.

Illicit charcoal trade fuels organized crime

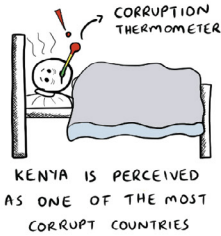
Every month, charcoal worth more than **KES 140 million (US\$ 1.3 million)** is smuggled out of Kenya. Much of this charcoal trade is claimed to be controlled by Al Shabaab, a terrorist group responsible for severe terror attacks in Kenya. The Kenyan military has been accused of aiding and benefitting from this illicit charcoal trade.⁶



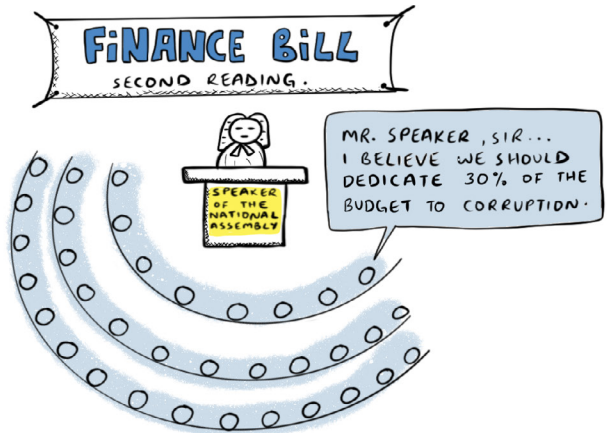
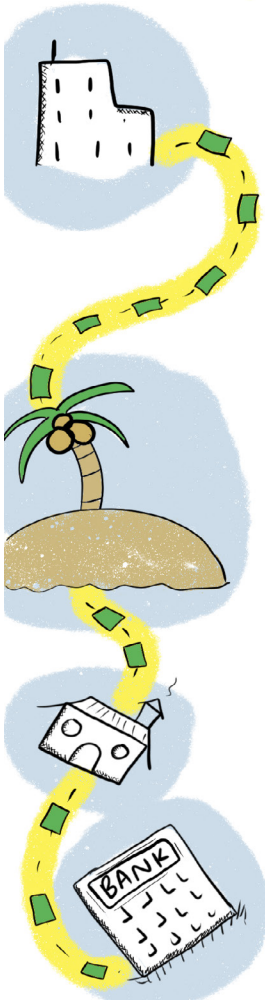
Charcoal is a key source of income for Al Shabaab. Their central economic hub is the Somali port town of Kismayo, which is controlled by the Kenyan Defence Forces (KDF). Kenyan soldiers have been mentioned in several reports as being key actors in the illegal charcoal trade, allegedly receiving **KES 200 (US\$ 2)** for every bag of charcoal illegally shipped from Kismayo and earning up to **KES 2.4 billion (US\$24 million)** a year.⁷



Corruption stifling development



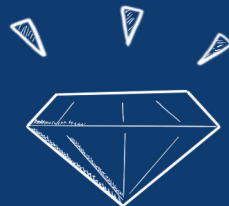
Kenya is perceived as one of the world's most corrupt countries.⁸ Every year, the bad governance and corruption of public funds rob Kenya of **KES 270 billion (US\$ 2.5 billion)**, amounting to 25% - 30% of the government's annual budget.⁹ This does great damage to the country's economic development, and depletes the country's funds available to spend on public projects.



Corrupt government officials often make use of a network of proxies and shell companies to launder their money overseas. In a huge corruption scandal, former Kenyan president Daniel Arap Moi and his entourage funneled millions into foreign real estate and bank accounts using a complex web of shell companies, secret trusts, and frontmen.¹⁰ In a more recent case, former Kenya Power Managing Director Samuel Gichuru was the beneficial owner of a company that received and held the proceeds of bribes paid to him by foreign businesses.¹¹



ILLICIT FINANCIAL FLOWS AND
BENEFICIAL
OWNERSHIP

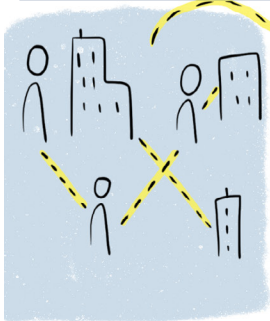




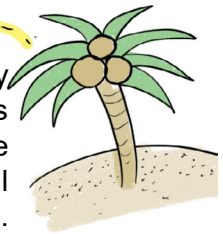
What is Beneficial Ownership?

The “beneficial owner” is the individual or individuals that truly controls and economically benefits from a company. When this information is not available or inaccurate it allows companies to be used as vehicles for illicit activity.

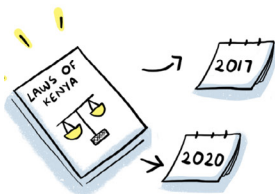
What are the connections between Illicit Financial Flows and Beneficial Ownership?



Illicit financial flows are usually masked using trusts, companies and other complicated corporate structures to hide the real beneficiary of funds or a transaction. By hiding the beneficial owner, the proceeds of illicit criminal activities can be concealed and secretly moved.



Requiring the disclosure of the real person who controls and economically benefits from a company is one of the most effective ways of curbing illicit financial flows by denying those engaged in illicit activities the anonymity that would allow them to conceal wealth obtained illicitly, to evade liability and to hide from law enforcement institutions.



- In 2017, the Companies Act introduced a requirement that companies were to collect beneficial ownership information.
- In February 2020, the Kenyan government enacted the Companies (Beneficial Ownership Information) Regulations, 2020 (the Regulations) as subsidiary legislation to the Companies Act.

The passage of these two pieces of law in Kenya has meant that every company must now lodge a register of beneficial owners with the Registrar of Companies (the **Registrar**).



Why is it important to collect this information?



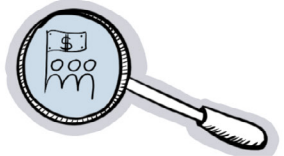
To combat tax evasion, corruption, money laundering, shell companies, and terrorism



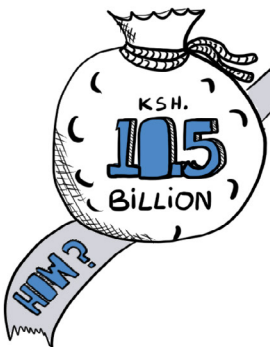
To help law enforcement with investigations



To provide greater financial and fiscal transparency



NATIONAL YOUTH SERVICE



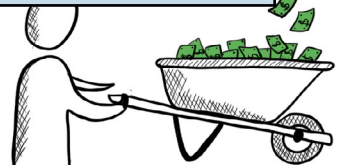
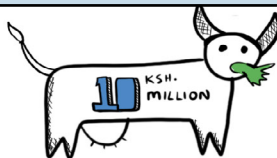
From 2015 onwards for a period of three years **KES 10.5 billion (US\$ 78 million)** was reportedly siphoned. Police investigations revealed that the funds were stolen through fictitious invoices and multiple payments on one supplier invoice. In one glaring example, the National Youth Service (NYS) is also alleged to have paid through a contract **KES 10 million (US\$ 90,000)** for beef in a year. This would mean that each recruit to NYS would have to eat **66 kg (145 lbs) of beef a day**. Some of the companies named in the investigation had been opened merely hours before money was transferred into their bank accounts and these companies were used as front companies by NYS officials to steal from the agency.¹



FICTITIOUS INVOICES



MULTIPLE PAYMENTS



ANGLO LEASING FINANCE



In the early 2000s, the Kenyan government awarded a contract to Anglo Leasing Finance for **KES 2.4 billion (US\$ 33million)** to supply the Kenyan government with a system to print new high-technology passports. The contract was never delivered, and the companies that were awarded the contract were phantom firms.



\$33
MILLION

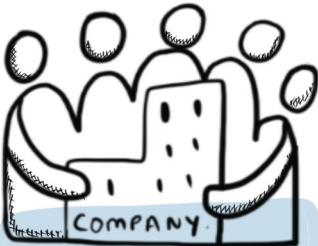


CONTRACT AWARDED
TO PHANTOM FIRMS.



The passport fraud scheme was described by the Kenyan Public Accounts Committee as an “an organised, systematic and fraudulent scheme designed to fleece the government”. Anglo Leasing was more than one fraudulent scheme involving a phantom firm but was a series of security-related scandals involving 18 state security contracts, collectively worth about **KES 55 billion (US\$ 770 million)** awarded to companies with undisclosed owners.

Subsequent investigations and attempts at prosecution spanning a decade revealed that many of the companies were owned by the same set of individuals.²



COMPANIES OWNED
BY SAME SET OF
INDIVIDUALS.

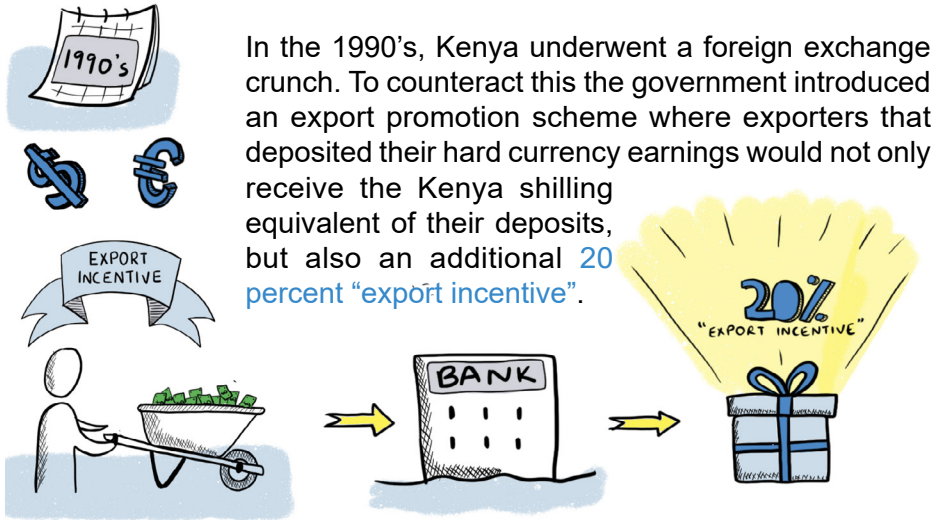


SAME FIRMS AWARDED
STATE SECURITY
CONTRACTS.



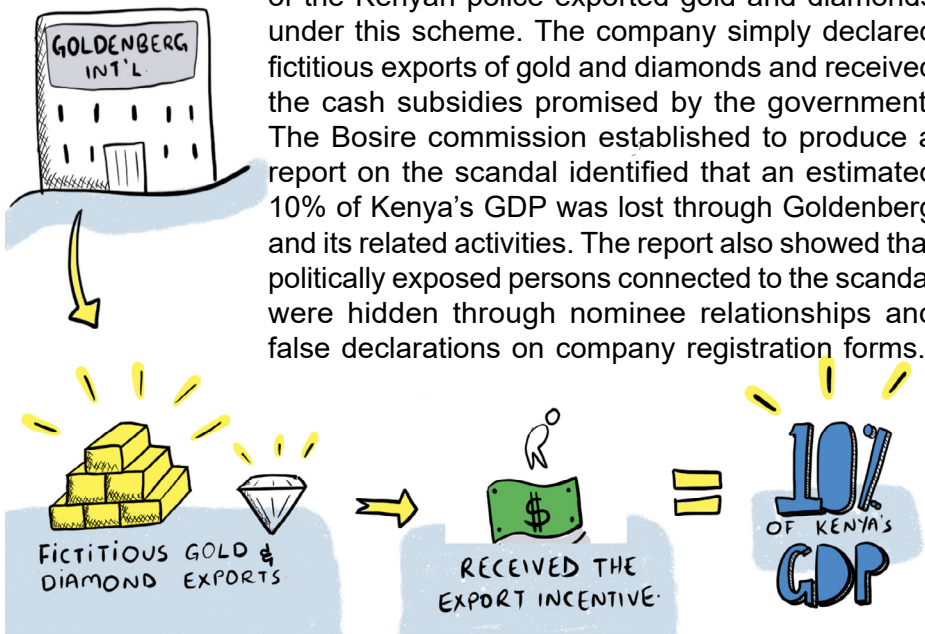
GOLDENBERG

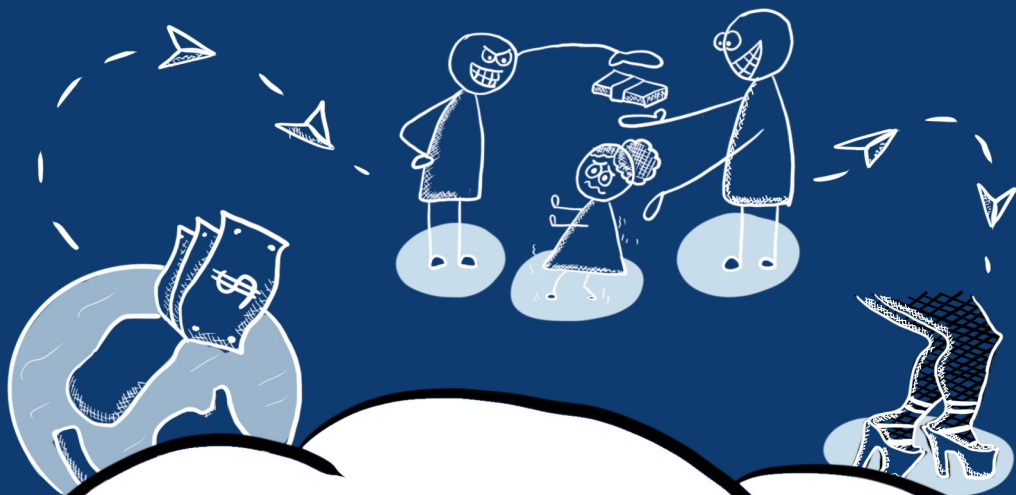
INTERNATIONAL



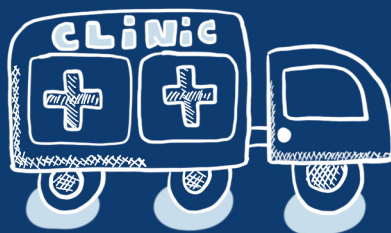
Goldenberg International, a company owned by businessman Kamlesh Mansukhlal Pattni and James Kanyotu, Director of the Intelligence Unit

of the Kenyan police exported gold and diamonds under this scheme. The company simply declared fictitious exports of gold and diamonds and received the cash subsidies promised by the government. The Bosire commission established to produce a report on the scandal identified that an estimated 10% of Kenya's GDP was lost through Goldenberg and its related activities. The report also showed that politically exposed persons connected to the scandal were hidden through nominee relationships and false declarations on company registration forms.³



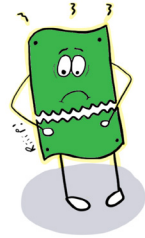


ILLICIT FINANCIAL FLOWS AND
**GENDER
EQUALITY**

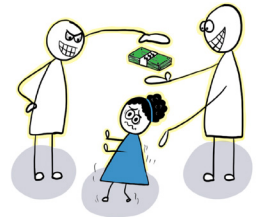


What are the connections between IFFs and Gender Equality in Kenya?

IFFs reduce public resources available for service provision and programmes focused on gender equality. This disproportionately affects women.



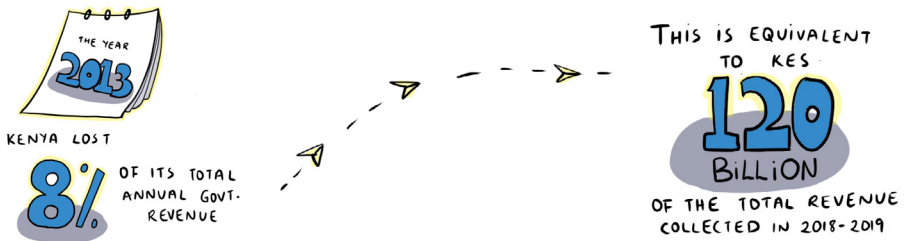
To make up for money lost to IFFs, Kenya frequently levies consumption taxes which also put a disproportionate burden on women.



Women in Kenya are also differently affected by crimes such as human trafficking and corruption that are the sources of IFFs.

How Do Illicit Financial Flows Affect Gender Equality?¹

GFI estimates that Kenya lost as much as **8%** of its total annual government revenue in 2013 through trade misinvoicing.² Contextualized to current figures, this is equivalent to **KES 120 billion (1.1B USD)** of the revenue collected in 2018 - 2019.



These numbers are higher than the **KES 90 billion (US\$ 900 million)** that the government set aside for health and also three times higher than the **KES 44 billion (US\$ 400 million)** that the government set aside for social protection measures in the 2018 - 2019 budget.³

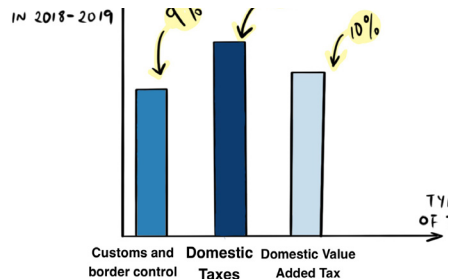


ES 90 BILLION SET



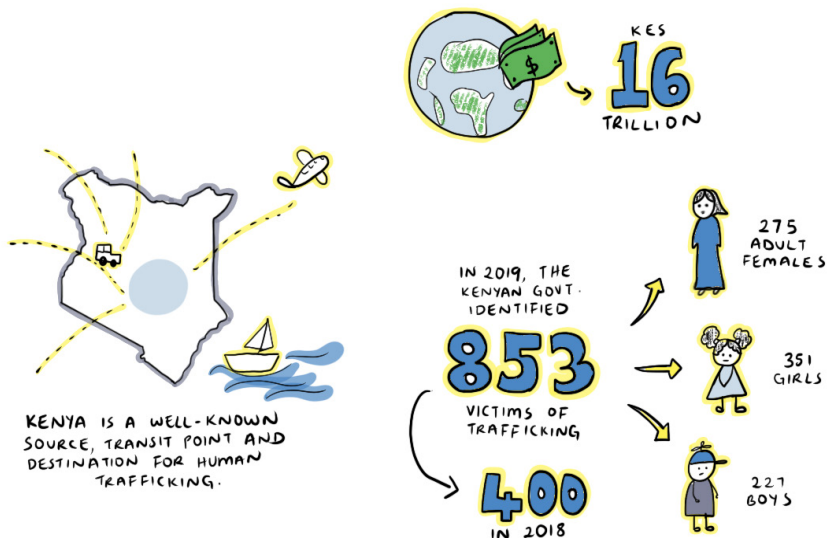
KES 44 BILLION SET AS

When a government loses revenue from key tax heads such as income tax and customs duty, the default policy solution is to impose higher consumption taxes. Consumption taxes can “exert a gender bias because of women’s different consumption patterns”, and in Kenya where “women tend to purchase more goods and services that promote health, education and nutrition compared to men, this creates the potential for women to bear a larger VAT burden” even as they are usually lower income earners.⁴ In 2018 -2019, while revenue in taxes from customs and border control grew by about **9%**, the revenue in domestic taxes increased by nearly **12%** with domestic Value added Tax (VAT) showing nearly **10%** growth in the same period.



Human Trafficking negatively affects gender equality

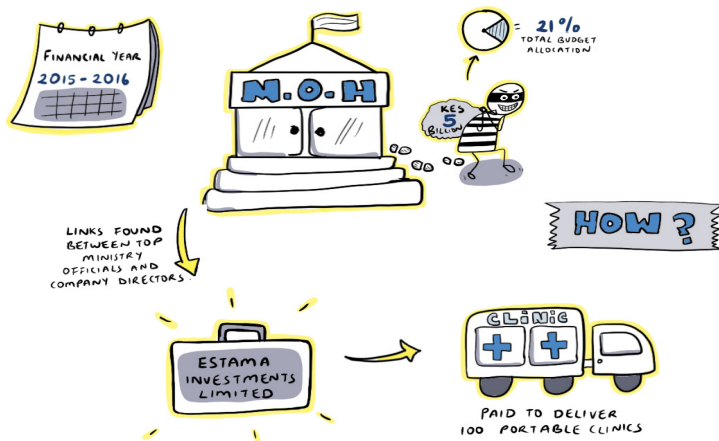
Globally, GFI estimates that human trafficking generates around **KES 16 trillion (US\$ 150 billion)** annually as illicit revenue.⁵ Human trafficking disproportionately targets women and children that serve as the primary source for these illicit revenues. Internationally, Kenya has become a well-known source, transit point and destination for the trafficking of persons.⁶



In 2019, the Kenyan government reported “identifying **853 victims of trafficking** - 275 adult females, 351 girls, and 227 boys - a significant increase compared with at least 400 identified victims in 2018”.⁷ These numbers include women and children trafficked out of Kenya but also women from India and Nepal trafficked into Kenya.⁸ Financial tools can help the Kenyan government meet its commitments under SDG 5 which includes the elimination of all forms of violence against women including exploitation and trafficking. Internationally, financial and trade tools including access to beneficial ownership information have proved vital in preventing criminal networks from laundering the proceeds of this exploitative crime.⁹

IFFs reduce the ability of government to provide high quality healthcare.

In Kenya, the sectors that often receive the largest government allocations every budget cycle - education, health, and security, also witness the largest corruption scandals.¹⁰ In 2015-2016, Kenya's Ministry of Health lost over **KES 5 billion (US\$ 46 million)** to a corruption scandal involving the company Estama Investment Limited.¹¹ This was equivalent to **21%** of the entire budgetary allocation for the year, of which **KES 889 million (US\$ 8 million)** was meant to support free maternity care.¹²



Estama Investment was paid money to supply “100 portable medical clinics” in Kenya. However, the clinics were never delivered and the absence of any identifying information on ownership meant it was difficult for law enforcement authorities to identify the individuals behind for the criminal activities of the company. Five years later, Kenya's Ethics and Anti-Corruption Commission showed evidence of close connections between top officials at the Ministry of Health and the director of Estama Investments Limited. The inability to easily identify and verify criminal actors caused the loss of vital government finances and also delayed the provision of critical services to the most vulnerable members within Kenyan society.



ILLICIT FINANCIAL FLOWS AND
**ENVIRONMENTAL
JUSTICE**



What are the connections between Illicit Financial Flows and the environment in Kenya?



NATURAL RESOURCES
ARE A MAJOR SOURCE
OF INCOME...

Kenya's natural resources – including oil, timber, wildlife, and fisheries – represent a major source of income for people's livelihoods and for the country; they are also sources of income for criminal gangs, transnational criminal organizations, armed groups, and unscrupulous companies.



... EVEN TO CROOKS
AND CRIMINALS.

In the pursuit of profit, both legitimate and illegitimate actors may use any means necessary to easily access these resources. This includes the use of illegal pollutants to extract these resources, as well as trade misinvoicing and abusive transfer pricing to illegally shift profits out of the country.

**ANY MEANS
NECESSARY**

ILLEGAL
POLLUTANTS

TRADE
MISINVOICING

TRANSFER
PRICING.

Wildlife Poaching

Kenya is blessed with an abundant diversity of wildlife. However, international demand for ivory and rhino horn fuels poaching and trafficking of wildlife, challenging Kenya's wildlife conservation. Wildlife trafficking is estimated to generate between US\$ 5 billion and US\$ 23 billion in illicit financial flows globally, making it one of the most lucrative businesses for transnational criminal networks. Between 2007 and 2017, Kenya reported 797 cases of ivory seizures to the Elephant Trade Information System, more than any other African country and third globally after China and the US.²

In a 2015 case, a combined 6.8 tonnes of ivory was exported from the port of Mombasa and confiscated upon arrival in Singapore and Hong Kong. Further investigations showed that a larger crime syndicate was behind the operation, using front companies in Kenya to conceal the illegal shipments of ivory and the illicit financial flows connected to them. It set up a legitimate Kenyan tea trading company to purchase tea from a third unwitting company. Additionally, a transporting company was established to arrange for the tea bags to be filled with ivory before the shipments left for Asia.³



**\$ 5-23
BILLION
GLOBALLY**



**797 IVORY SEIZURE CASES
BETWEEN 2007 - 2017.**

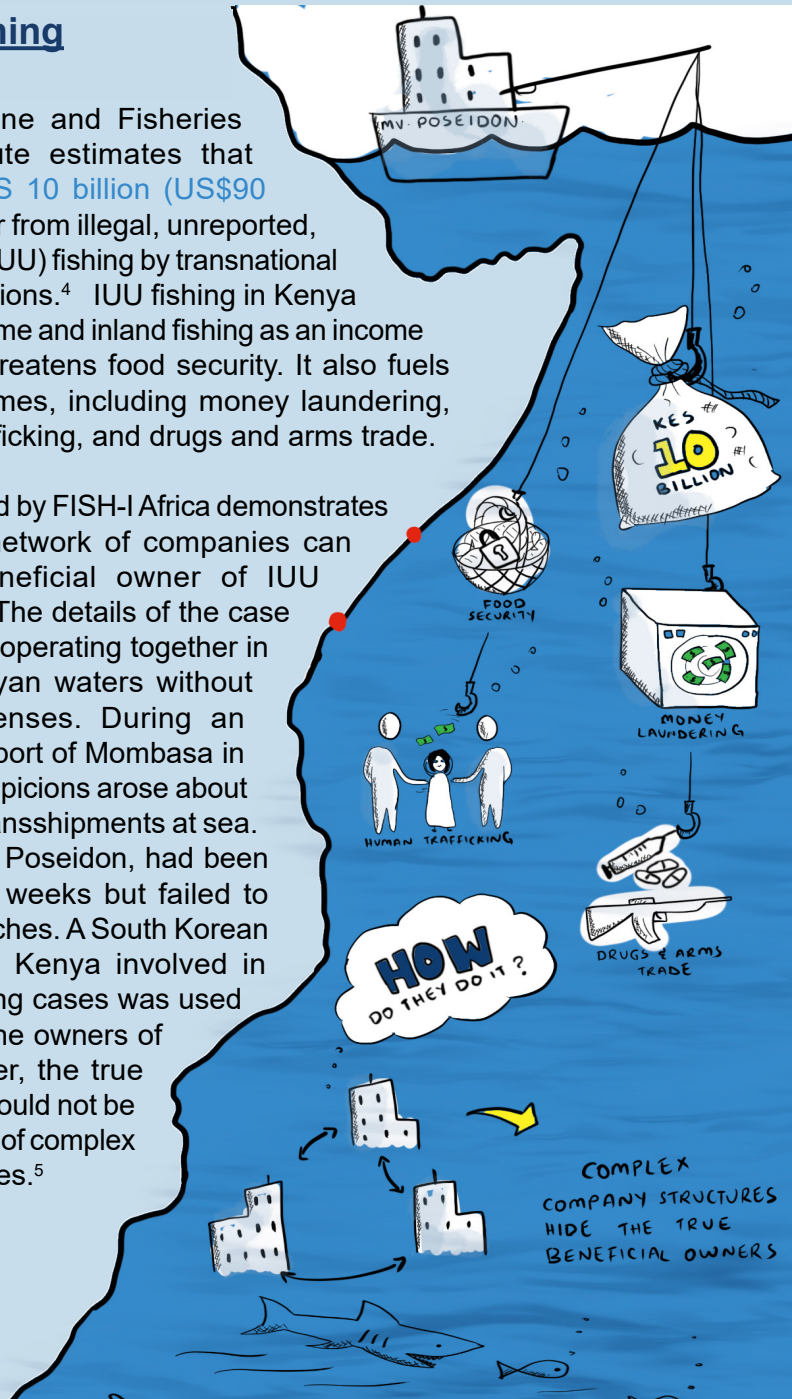


6.8T OF IVORY

Illegal fishing

The Kenya Marine and Fisheries Research Institute estimates that Kenya loses **KES 10 billion (US\$90 million)** every year from illegal, unreported, and unregulated (IUU) fishing by transnational criminal organizations.⁴ IUU fishing in Kenya undermines maritime and inland fishing as an income generator, and threatens food security. It also fuels other serious crimes, including money laundering, fraud, human trafficking, and drugs and arms trade.

A case investigated by FISH-I Africa demonstrates how the use a network of companies can obscure the beneficial owner of IUU fishing activities. The details of the case involve two ships operating together in Somali and Kenyan waters without valid fishing licenses. During an inspection at the port of Mombasa in Kenya, further suspicions arose about potential illegal transshipments at sea. One of the ships, Poseidon, had been operating for six weeks but failed to show any fish catches. A South Korean national living in Kenya involved in multiple IUU fishing cases was used as the agent by the owners of the ship. However, the true beneficial owner could not be identified because of complex company structures.⁵



Illegal logging of timber



KENYA LOSES
70,000 Ha
OF FOREST ANNUALLY
TO ILLEGAL LOGGING.



Deforestation is a major problem in Kenya, having devastating environmental impacts.⁶ Illegal logging costs Kenya **70,000 hectares of forest annually**.⁷ Additionally, Kenya acts a major transit point for illegal trade timber from other parts of Africa, before heading to Asia and the Gulf states. These activities are controlled by cartels including corrupt government officials. Members of the Community Forest Association have been accused of corruption, allowing cartels to smuggle logs from areas they are supposed to protect.⁸



Samburu county is the epicenter of illicit sandalwood trade. Sandalwood is not only an endangered species, but also the second most expensive type of wood in the world. This has made it attractive for complex networks of cartels, including corrupt government officials and business people, to become involved in illicit sandalwood logging and trade. The timber is trafficked to Uganda, where the cartels bribe port officials to allow the products back into Kenya to export the wood to overseas markets. One of these businessmen obtained official permits from corrupt Kenya Forest Service officers until January 2020.⁹



ILLICIT FINANCIAL FLOWS AND
**TRADE
MISINVOICING**



INVOICE
KES.
1.5
BILLION



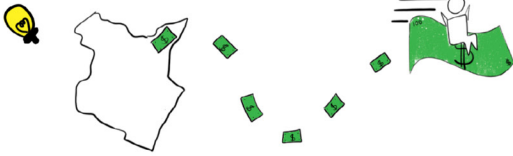
INVOICE
KES.
1
BILLION



KES.
500
MILLION

OFFSHORE ACCOUNTS

What is Trade Misinvoicing?



Trade misinvoicing is a way of moving money illicitly across borders and is a critical source of illicit financial flows.

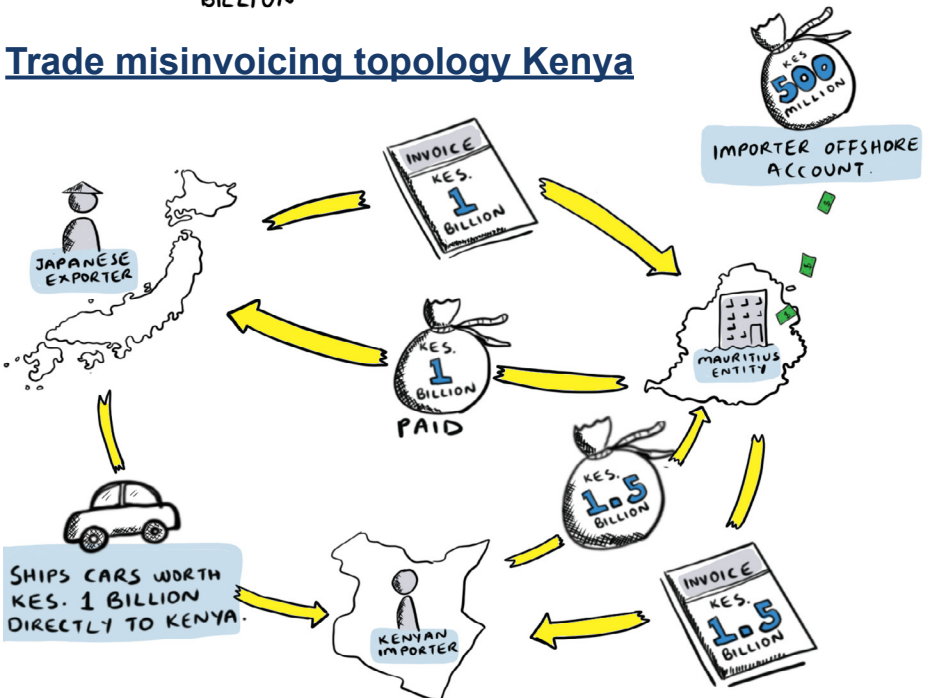
The declared value, volume, origin, or type of good on an invoice of either imports or exports can be manipulated to conceal the actual value of the transactions.



2017
KES. 95
BILLION

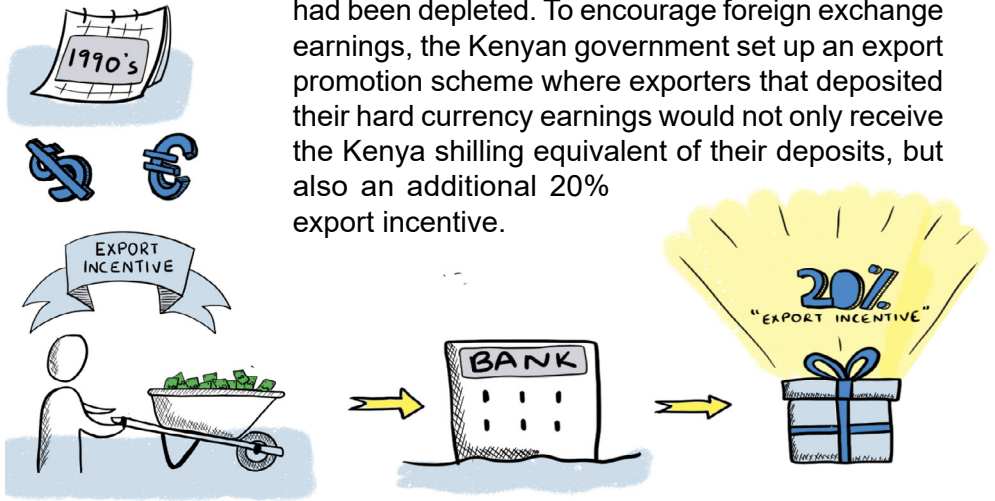
GFI estimates that in 2017 illicit outflows from trade misinvoicing in Kenya totaled **KES 95 billion (US\$ 885million)**.

Trade misinvoicing topology Kenya



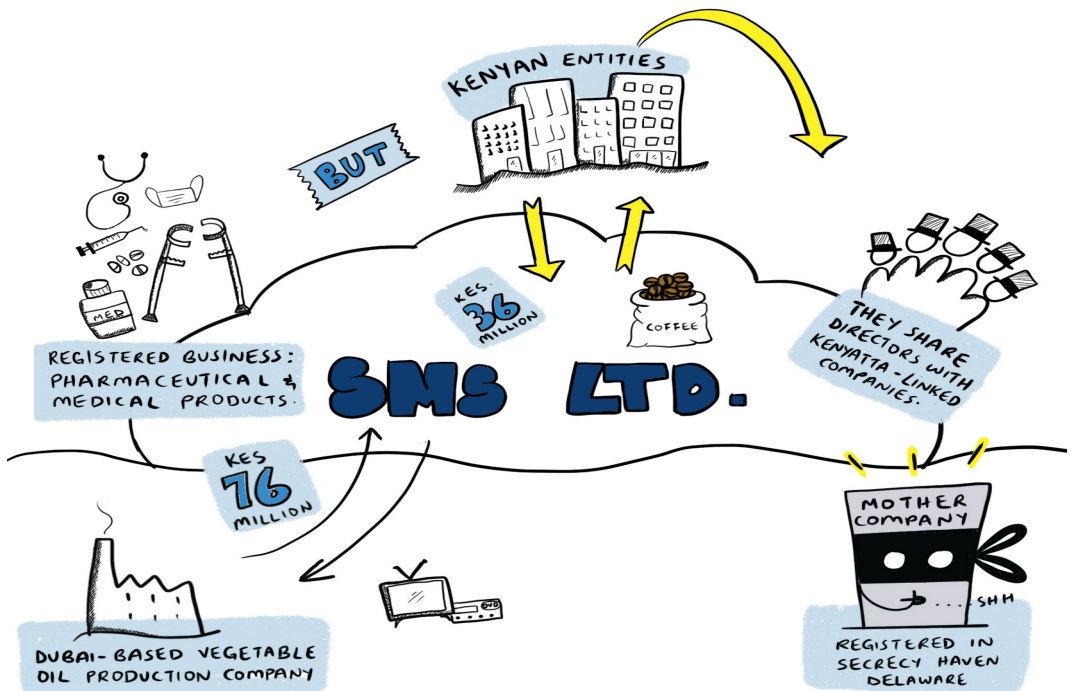
The Goldenberg Scandal

In the 1990s, Kenya's foreign currency reserves had been depleted. To encourage foreign exchange earnings, the Kenyan government set up an export promotion scheme where exporters that deposited their hard currency earnings would not only receive the Kenya shilling equivalent of their deposits, but also an additional 20% export incentive.



The Coffee Case

Kenya-based company SMS Ltd appeared in the FinCEN files because of suspicious payments from Kenyan coffee dealers. Despite being registered with its US bank as being in 'the pharmaceutical and medical products' industry, SMS Ltd received **KES 36 million (US\$ 330,000)** for sales of coffee to Kenyan entities. These entities share directors with and are co-owned by companies linked to the Kenyatta family.

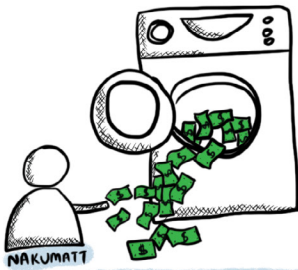


In addition, SMS Ltd received **KES 76 million (US\$ 700,000)** from a Dubai-based vegetable oils production company for the purchase of television and DVD players. The ultimate beneficial owner of these dubious trades and payments are unknown: SMS Ltd is owned by a company registered in Delaware, a state known for its corporate secrecy.²

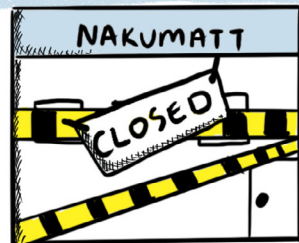
Nakumatt TBML Scheme

Once East Africa's leading retail chain, Kenya's Nakumatt Supermarkets allegedly operated an extensive trade-based money laundering scheme before they were dissolved by creditors in 2020. By setting up an elaborate network of related businesses that traded with one another, billions of shillings could be moved in and out of the country by disguising cash payments as payments to legitimate suppliers using fake invoices.

The Nakumatt network used lawyer's client accounts for this practice of trade misinvoicing. As this type of account is protected by client confidentiality and is exempted from compliance with Kenya's Proceeds of Crime and Anti-Money Laundering Law or scrutiny by the Kenya Revenue Authority, these illicit financial flows remained undetected for almost 30 years.³



2020
DISSOLVED BY CREDITORS



RECOMMENDATIONS

1. Create a Coalition of Civil Society Organizations

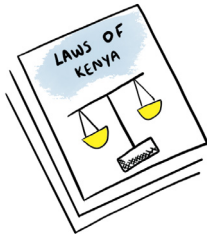


Stronger advocacy efforts that target the financial eco-system are critical to establishing the clear connection between illicit financial flows and corruption, beneficial ownership, gender disparity, and environmental justice.

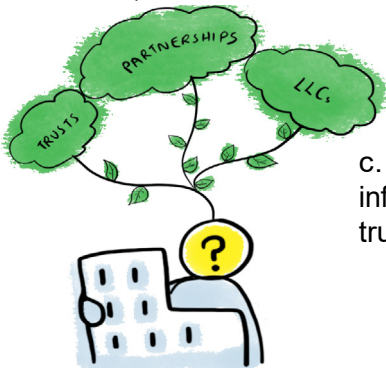
2. Develop and implement robust government policies against IFFs



a. Promote Financial Transparency: Correct registration of companies, including easy identification of the true Beneficial Owner of a company, can help better target and prosecute environmental crimes.



b. Implement the new law on beneficial ownership in Kenya.



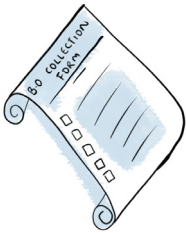
c. Expand existing beneficial ownership information to cover other legal entities including trusts, LLCs and partnerships.



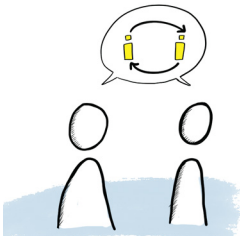
d. Establish a publicly available beneficial ownership register.



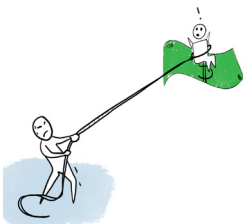
e. Establish an audit department within the Business Registration Service to verify information on beneficial owners filed by companies.



f. Require gatekeepers such as lawyers, real estate agents, and accountants to collect beneficial ownership information.



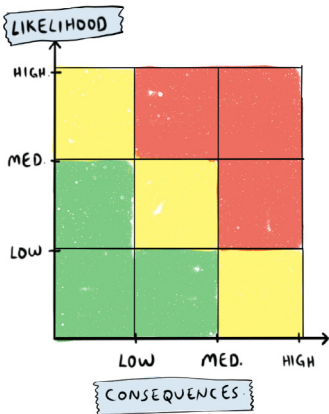
g. Promote the exchange of information between countries of the region to detect IFFs.



h. Promote the implementation of the various frameworks for the return of Assets from corruption and crime in Kenya (FRACCK) that the government has signed.



i. Create strong protections around whistleblowing.



j. Assess risks to trade misinvoicing, security and the overall abuse of trade channels before streamlining any compliance procedures along customs areas that may be classified as high risk or vulnerable.



k. Consider using tools that build the capacity of customs authorities to better detect trade misinvoicing in real time, such as GFTrade.



l. Create a consistent definition for beneficial ownership across all across government agencies.



m. The Kenyan Revenue Authority should impose effective penalties for failure to provide accurate and updated beneficial ownership.

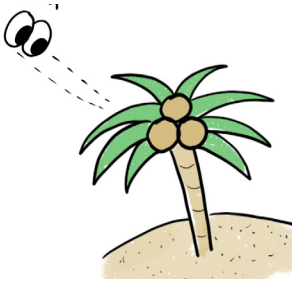


n. In the future, Kenyan National Risk Assessments, address ways to mitigate the abuse of land, air and sea trade channels for the purposes of trade misinvoicing.

3. Increase Efforts in Cross-Border Trade



o. Implement policies and tools that prevent the falsification of certificates of origin and other documents integral to supply chain integrity.



p. Enhance the analysis and scrutiny of transactions that happen in tax havens and secrecy jurisdictions.

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