# Alex Kanyi

Partner



Alex Kanyi is a Partner in our Tax & Exchange Control, Dispute Resolution, and Corporate & Commercial practice areas. Alex has worked in Kenya and Ireland for clients with operations in Europe, Asia and Africa. He has extensive experience in tax structuring, tax dispute resolution, international tax advisory, risk management, restructuring, legal audits, legal due diligence, company secretarial, acquisitions, corporate governance and regulatory compliance.

# **About Alex**

Alex has worked with KPMG East Africa in various capacities and was its Regulatory Services business lead in East Africa for six years up to 2022. He has also worked in KPMG Ireland in 2019-2020 as Manager, Legal Services. In 2022, Alex joined Kieti Law LLP as a Partner.

# **Credentials**

# **Education**

- Masters of Laws (LL.M), International Trade and Investments Law, University of Nairobi (ongoing)
- Postgraduate Diploma in Law, Kenya School of Law
- Bachelor of Laws (LL.B) (2<sup>nd</sup> Class Honours, Upper), Moi University
- Certified Public Secretary
- Certified Public Accountant
- Certificate, Legal Audit, Kenya School of Law
- Certified Trainer, Africa Facilitators Accreditation Program, KPMG

# **Memberships**

- Law Society of Kenya
- Institute of Certified Secretaries
- Institute of Certified Public Accountants of Kenya

# **Experience**

# **Contact Alex**

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# **Expertise**

Tax & Exchange Control

Corporate & Commercial Law

Dispute Resolution

#### Location

Nairobi

# Language

English

Swahili



# Cliffe Dekker Hofmeyr | Alex Kanyi

#### · Australian mining company

Successfully represented an Australian mining company at the Tax Appeals Tribunal to defend an Income Tax assessment claim of USD 9.4 million

#### VAT assessment

Successfully represented a French based company at the Tax Appeals Tribunal and at the High Court to defend a VAT assessment of USD 2.1 million

#### Tax Appeals Tribunal

Successfully represented a Kenyan manufacturing company at the Tax Appeals Tribunal to defend a VAT assessment of USD 2.5 million

#### VAT assessment

Successfully represented an American multinational technology corporation to defend a VAT assessment at the Tax Appeals Tribunal.

#### Tax structuring

Advised another Japanese company on the tax structuring of an EPC contract to build an 83 MW geothermal power plant. The project was sponsored by JICA and was commissioned in 2022.

#### · Motor vehicle assembling company

Advised a global motor vehicle assembling company based in France on optimising the tax implications on restructuring their operations in East Africa through an asset transfer deal.

#### · Insurance company

Advised a local insurance company on the tax structuring for the carve-out of their life insurance business. Specifically advised on the tax considerations in the Portfolio Transfer Agreement, Business Transfer Agreement and the Business Separation Agreement and Corporate Restructuring Agreement.

#### • Regional bank in Africa

Advised a tier one regional bank in Africa on the acquisition of a fund management and trustee firm

#### · Buyer due diligence

Conducted a buyer due diligence and advised an Australian based company on acquisition of shares in a local dating company.

#### Voluntary liquidation

Carried out the first voluntary liquidation in Kenya under the new Insolvency Act in collaboration with the Official Receiver. The members voluntary liquidation was for a local telecommunications company.

#### · Preference shares

Assisted a US based company on creation and allotment of preference shares after converting a USD 15 million loan to equity

#### News

#### Huge relief for PBOs as High Court declares sections of the PBO Act unconstitutional

On 30 April 2025, the High Court of Kenya delivered a landmark judgment in Otieno and Two Others v Attorney General and Another; Katiba Institute and Nine Others (Interested Parties) (Petition E519 of 2024) KEHC 8557 (KLR). This judgment, which declared several key provisions of the Public Benefit Organisations Act, 2013 (PBO Act), unconstitutional, has profound implications for the public benefit organisations (PBO) sector. This alert provides a detailed analysis of the High Court's decision and its ramifications, aiming to equip PBOs, their stakeholders, and legal practitioners with a clear understanding of the evolving legal environment.



#### Finance Bill 2025 - Impact on the Financial and Investment Sector

Kenya's Finance Bill, 2025 sets the stage for major changes in the financial and investment sector, balancing targeted incentives with new limitations.

#### Kenya publishes draft Regulations for Public Benefit Organisations

The draft Public Benefits Organisations Regulations, 2025 (Draft Regulations) were unveiled by the Cabinet Secretary for Interior and National Administration (Cabinet Secretary) under the Public Benefits Organisations Act 18 of 2013 (PBO Act) on 5 June 2025.

#### Kenya Budget FY 2025/26 highlights: What's new, what's next?

On 12 June 2025, the Cabinet Secretary for the National Treasury and Economic Planning delivered the Budget Speech themed "Stimulating Sustainable Economic Recovery for Improved Livelihoods, Job Creation and Business and Industrial Prosperity in line with the Bottom-Up Economic Transformation Agenda (BETA)".

#### Kenya Finance Bill 2025 - Impact on Housing, Real Estate and Construction

Kenya's Finance Bill, 2025 proposes sweeping tax changes that could significantly impact the housing, real estate, and construction.

# **Videos**

#### Highlights of Kenya's proposed 2025/2026 national budget

Alex Kanyi, Partner in the Tax & Exchange Control practice at CDH Kenya, was recently featured on KBC with Betty Kiptum, where he shared expert insights on the highlights of Kenya's proposed 2025/2026 national budget, the largest in the country's history, estimated at Ksh 4.2 trillion.

#### Unlocking Business Potential in Kenya's SEZs

The Tax & Exchange Control practice is excited to share the first episode of Untangling Tax, CDH Kenya's tax podcast series.

#### Webinar Recording | Tax Law: Unpacking the Finance Bill 2025

Our distinguished panel of experts delved into the key provisions of the Finance Bill, 2025, offering insightful analysis on its potential impact on you and the broader Kenyan economy.

#### Alex Kanyi provides summary of the Finance Bill 2025 on Spice FM

Alex Kanyi, Partner in the Tax & Exchange Control practice in Kenya was featured on Spice FM.

#### Webinar Recording | Tax outlook 2025: What's next for Kenya's tax landscape

Alex Kanyi and Lena Onyango, Partners in the Tax & Exchange Control practice hosted a webinar titled "Tax outlook 2025: What's next for Kenya's tax landscape"

### **Podcasts**

#### Unlocking Business Potential in Kenya's Special Economic Zones (SEZs)

The Tax & Exchange Control practice is excited to share the first episode of Untangling Tax, CDH Kenya's tax podcast series.

# Podcast | How can tax policy formulation help address issues affecting African women directly?

In the latest episode of our CDH Conversations Empowerment Podcast Series, Lena and Alex, explore how tax policies can address economic and social challenges affecting African women.



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#### LISTEN | Tax proposals outlined in the recently unveiled Finance Bill 2024

On 16 May 2024, CDH Kenya hosted a breakfast forum for a diverse group of industry leaders from sectors including banking and finance, private equity, logistics, betting, and education.

#### An Analysis of the Affordable Housing Bill, 2023 vis a vis the High Court's Judgment and the ruling of the Court of Appeal

On 28 November 2023, The High Court of Kenya held that the housing levy as framed in Finance Act, 2023 is unconstitutional.

#### Taxation of financial derivatives in Kenya

On 19 January 2023, the Cabinet Secretary for the National Treasury and Economic Planning made The Income Tax (Financial Derivatives) Regulations, 2023. These Regulations are intended to provide a taxation framework for gains made from financial derivatives traded in Kenya. With the introduction of these Regulations, multiple questions have risen regarding the nature of financial derivatives that befall the taxman's scope. CDH Kenya Partners, Alex Kanyi and Martha Mbugua provide some clarity on the taxation of gains from financial derivatives in Kenya and the implications to taxpayers.

All news by Alex Kanyi →

# Recognition

- Chambers Global 2025 ranked Alex as "Up & Coming" for Tax.
  - 2025 ITR World Tax Rankings ranked Alex as 'Highly Regarded' in general corporate tax and tax controversy in Kenya.
  - Gold Standard Award for Young People, President's Award
  - Silver Standard Award for Young People, President's Award
  - Alex was named Commercial Lawyer of the Year, 2023, at the 6<sup>th</sup> Annual Nairobi Legal Awards
  - Alex was named as 1st runner up for Pupil Master of the Year, in the 5th Annual Nairobi Legal Awards.

