

***T*TAX ADOPTION DETERMINANTS AND VALUE ADDED TAX
COMPLIANCE AMONG LARGE CORPORATE TAXPAYERS IN KENYA**

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DECLARATION

This thesis is my original work and has not been submitted to any other university.

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DEDICATION

This thesis is devoted to my dad, mum and my significant other, Cyrus Mutua, for encouraging me and ensuring that my journey in education was a success.

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OPERATIONAL DEFINITION OF KEY TERMS

Costs of compliance	They are those expenses brought about by business firms in meeting the prerequisites laid upon them in agreeing with a given structure and level of duty.
Itax	Is an Electronic tax filing system where assess reports or Expense forms are submitted through the web.
Large Corporate Taxpayers	Are all firms whose edge in terms of turnover is above Ksh. 750M every year.
Tax compliance	Refers to filling of tax returns on time and making the required payments to the tax authorities on time and in the required formats.
Tax filing season	It is an open period within a fiscal year which is committed to filing of tax returns by taxpayers before a set due date.
Tax returns	Is the tax document issued to citizens to finish and record their assessment undertakings.
Taxpayer	Is an individual or any legitimate element that is committed to pay impose on its Pay got or gathered amid a time of appraisal.
Perception	Refers to how taxpayers perceive or understand the tax systems put in place in their area of operation.

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LIST OF ABBREVIATIONS AND ACRONYMS

ETR	Electronic Tax Register
ICT	Information and Communications Technology
IRS	Internal Revenue Service
IT	Information Technology
ITMS	Integrated Tax Management System
KRA	Kenya Revenue Authority
LTO	Large Taxpayers Office
PU	Perceived Usefulness
SAS	Self-Assessment System
SPSS	Statistical Package for Social Scientist software
TAM	Technology Acceptance Model
TCC	Tax Compliance Costs
VAT	Value Added Tax
WHVAT	Withholding VAT

ABSTRACT

i-Tax is the new system that has been developed by the Kenya Revenue Authority (KRA) to ensure online submission of tax returns and other taxation related transactions. Despite the increasing need to raise the level of revenue collection and enforcement so as to provide public services, developing countries still face the challenges of low tax compliance. This leads to frequent tax reforms aimed primarily at closing short-term revenue gaps. The Kenya Revenue Authority presented the *i-tax* framework in the year 2013 to additionally build up the utilization of innovation to make a cutting edge impose gathering for Kenya. This prompted an expansion in income accumulation, for instance in the fiscal year 2016/2017, KRA gathered Sh.1.365 trillion compared to the target set of KSh. 1,415 trillion. The Authority increased its revenue collection by 13.8 percent compared to the previous financial year 2015/2016 where it collected Sh1.210 trillion. The increase was attributable to growth in the various taxes, for example the Value Added Tax (VAT) that had a 21.2 percent growth attributed to enhanced compliance measures. Despite these efforts, the Kenyan government is still experiencing a lot of problems as far as effective and efficient tax administration is concerned hence affecting revenue collection. This research looked at the effect of *itax* adoption determinants on VAT compliance among large corporate taxpayers in Kenya. The study was guided by the following hypothesis: H0₁: Large taxpayers' perception towards the utilization of *itax* framework does not have significant effect on VAT tax compliance among large corporate taxpayers in Kenya. H0₂: Large taxpayers' level of IT literacy does not have significant effect on VAT tax compliance among large corporate taxpayers in Kenya. H0₃: Large taxpayers' knowledge of tax laws does not have significant effect on VAT tax compliance among large corporate taxpayers in Kenya and H0₄: Costs of compliance does not have significant effect on VAT tax compliance among large corporate taxpayers in Kenya. This study was based on these theories; Fischer tax compliance model, the economic theory of tax compliance, Diffusion of Innovation (DOI) and Theory of Technology Acceptance Model. The study followed a positivism research philosophy. The study employed a descriptive research design. The target population was the large corporate taxpayers in Kenya. The study targeted all the 1278 large corporate taxpayers in Kenya registered for VAT. Stratified random sampling technique was used to select 192 respondents for the study. A five-point likert scale structured questionnaire was used to collect primary data. A pilot test was conducted to assess validity of the research instruments whereas Cronbach's coefficient alpha was used to determine reliability of the research instruments. Both descriptive and inferential statistics were used to analyze the data. Statistical significance of relationships among selected variables was determined using multiple regression analysis. Results obtained were presented using tables. The study established that online taxpayer registration, online tax return processing, online compliance and monitoring activities; and electronic tax payments have a significant contribution on revenue collection at KRA. The study concluded that when all these *iTax* components were embraced, revenue collection, accounting for taxes paid, monitoring of taxpayers, service delivery to taxpayers and compliance improved. This study recommended that KRA management should focus on taxpayer facilitation through a robust system of customer relationships management, efficient complaints resolution and ensuring that more resources are invested in user friendly online tax systems in order to realize long term benefits.

CHAPTER ONE: INTRODUCTION

1.1 Background of the Study

Internationally, each government is in charge of the provision of essential administrations to their nationals. To complete such duties like arrangement of water, medicinal services and sufficient power supply governments are feeling the squeeze because of budgetary pressure (World Bank, 2006). The introduction of the tax system empowers the government to gather revenue more productively. Revenue collection is the primary source of Government budgetary assets for developed countries as well as for developing nations like Kenya (Awitta, 2010). While tax collection is not the main source of government income, it is the most critical source in almost all nations and the manner by which governments raise and spend income substantially affects the monetary and social improvement of countries. It is significant for manageable economic improvement as it targets at providing vital road for monetary autonomy of countries from outside help (OECD, 2006).

Since the 1980s, numerous creating nations have been rolling out improvements in their monetary segments and government divisions (Das, 2011). Changes were acquainted due to the expanding requisite to advance more income for the benefit of the legislature through expense. The income gathered is utilized to fund significant part of government activities including arrangement of open social administrations and furthermore control the national government advancement (Jamala et al; 2013). Income accumulation has confronted significant difficulties in numerous nations worldwide however these difficulties are more in creating nations as compared with created nations (Edward, 2009). Created nations have viable income gathering frameworks henceforth limiting income accumulation challenge (Menifield,

2011). Creating successful methods for income accumulation has been essential issue in income accumulation (Torgler, 2011).

Previously, Kenya's set targets have proved to be unattainable which came about to a ton of household and outer acquiring. This prompted the consolidation of a Revenue collecting agency in the year 1995 in order to reinforce the gathering of income and blend the diverse arms that were in existence. Kenya Revenue Authority was relied upon to set up a productive assessment framework in order to decrease the issue of sidestepping duty and seal the various escapes in the tax and in addition bringing more citizens in the expense section (Nyaga and Omwenga, 2016).

The level of VAT tax compliance impacts income accumulation by the income gathering organization. Inability to transmit charges is a noteworthy deterrent of income accumulation. Kenya is among numerous creating nations battling with the issue of VAT assess rebelliousness by the citizens (Ngotho and Kerongo, 2014). In spite the current changes in the Central government charge frameworks, numerous African nations are described by various expenses with structures that are not effectively grasped by citizens. This implies despite that these progressions have come about to huge change in income gathering, KRA is yet confronting numerous obstacles as far as revenue collection is concerned. Elevated amounts of numbness and protection from citizens has additionally been a test in gathering of income. (Bikas and Andruskaite, 2013). This represents a major issue since government activities are influenced, ventures crashed and also the overall population will be influenced by being deprived of extremely crucial administrations. For example, government workers won't be satisfactorily compensated hence the administration will be overstrained by the budgetary request from the district governments which will in the

end influence the state economy contrarily. In connection to this, it is essential to examine the impact of embracing the digital platform by Kenya Revenue Authority in order to upgrade income gathering (Hasen. R, 2012).

There is a requirement for creating nations to actualize and create arrangements that will help in diminishing undesirable reliance on contributor reserves. The Kenyan government has been seeking after assessment changes so as to plan a framework that is feasible and gainful to fund and support government consumption without plan of action to shortfall financing (Deininger and Bangué, 2003). To maintain the exercises for both the Central and lapsed governments, there is requirement for expanded income accumulation.. One of the procedures to upgrade effectiveness in income gathering is by embracing the utilization of the modern technology. Very few investigations have been done on the responses of citizens towards the selection of itax framework in advancing VAT tax compliance by large corporate taxpayers. Consequently, bearing in mind that utilization of online platform is the course numerous worldwide expense specialists are taking, this exploration goes for discovering how citizens in a creating nation like Kenya respond to the duty changes executed by KRA to upgrade consistence. This examination will evaluate the effect of itax implementation on VAT assess consistence amongst large corporate taxpayers in Kenya.

1.1.1 i-Tax Adoption Determinants

The Automated filling framework was initially received in the USA, where the Internal Revenue Service's (IRS) started utilizing it for recording of assessment refunds (Muita, 2011). The use of the electronic tax framework developed such that many taxpayers are now using it. This has been because of various upgrades and highlights being added to the product consistently. Currently, automated tax system has been

reached out to other created nations like, Australia, Canada and United Kingdom (Ramayah et al, 2008). Correspondingly, creating nations like Kenya and Rwanda have likewise been grasping electronic recording of tax returns (Muita, 2011).

The electronic filling framework was propelled in the year 2011 in Kenya. This framework enables citizens to exhibit their expense archives and screen their impose position using the web. Request for tax compliance certificates and actual payments consultation can also be made through the web (Wasao, 2014). The itax platform has streamlined, hurried and protected the VAT assess consistence procedure, in this way eliminating the cost of expense consistence in coordination. Constant execution of the itax framework in Kenya has improved VAT income gathering by expanding the expense base and advancing efficient income management (Coale and Hoover, 2015).

Kenya Revenue Authority embraced the utilization of the new tax system as from 2014. This framework empowers citizens to get their duty position from whenever at real-time (KRA, 2014). In spite of the all the endeavors intended to design a new tax system, these assessment frameworks have stayed undetected by the general public. To add on, they are extremely underutilized regardless of their accessibility. Kenya is positioned among low duty consistence nations with the tough undertaking of guaranteeing productive and successful duty administration, to guarantee assess consistence, subsequently generating extra income (Maxwell, 2013).

The manual framework utilized before the reception of itax had considerable loopholes when contrasted with the present framework which requires citizens to enroll for VAT, record VAT tax returns and pay their levy on the web. The manual framework structure empowered deceitful taxpayers to under pronounce their tax. The mechanization of the considerable number of strategies is useful for upgrading the level

of consistence and push up government income accumulation. Experts who don't pronounce their assessments as required, it is very easy to them utilizing the itax framework. This is on the grounds that, the itax framework has a great deal of substantiating proof in the presentations made in the expense forms which once it is created, it naturally raises the benchmarks of consistence. For instance, Withholding tax system has been essentially changed by itax.(KRA website, 2015).Manual VAT returns are dull to document with respect to the citizen and hard to accommodate with respect to KRA thus the selection of itax framework which targets at guaranteeing exactness and auspicious compromise of the information enclosed (Muita, 2011).

1.1.2 VAT Tax Compliance

VAT Tax consistence alludes to the act of the citizens registered for VAT to document their VAT expense forms on time, proclaim the correct self-evaluated impose and the provoke installment of sums due without the mediation of the expert (Palil, 2010).VAT Tax compliance has turned into the key managerial approach for both individual and corporate duty appraisal in created nations .Since the mid 1980s the world has been encountering an exceptional progression in the field of data correspondence innovation. These mechanical advancements are accepted to profoundly affect the assessment consistence as they influence the manner by which tax assessment is controlled (Kamel, 2005). In creating nations like Kenya, VAT impose consistence has been compelled by the noteworthy number of changes to the VAT assess laws. This makes it troublesome for taxpayers who don't have tax specialists to comply since the tax laws are so complex and just a couple of tax experts comprehend them (Thuronyi, 2003).

Rebelliousness of VAT charge is the contrast between the real measure of expenses paid and the measure of assessments due. This distinction emerges because of

exaggerating expenses or deductions and understating income. VAT Non-consistence might be both deliberate or accidental which is because of self-evaluation errors or deficient information on charge laws by the citizens (Keen and Smith, 2007). The primary reason of introducing electronic tax systems is to encourage higher level of voluntary compliance (Khadijah, 2013). Value Added Tax, similar to some other assessment, is powerless against avoidance and misrepresentation, in spite of the fact that it has some particular highlights that make it less helpless than different kinds of tax assessment (Keen and Smith, 2007). Throughout the most recent couple of years be that as it may, there has been a stamped increment in misfortunes of VAT income through avoidance and extortion. It has been the fantasy of all administrations to have citizens pay their duties deliberately without much intercession from the income specialist. This assignment has never been straightforward, till the presentation of the advanced data innovation. Nonetheless, if the wilful compliance to VAT is low, at that point implementation measures like audit and compliance checks are turned to.

The manual framework utilized before the reception of itax had considerable loopholes when contrasted with the present framework which requires citizens to enroll for VAT, record VAT tax returns and pay their levy on the web. The manual framework structure empowered deceitful taxpayers to under pronounce their tax. The mechanization of the considerable number of strategies is useful for upgrading the level of consistence and push up government income accumulation. Experts who don't pronounce their assessments as required, it is very easy to them utilizing the itax framework. This is on the grounds that, the itax framework has a great deal of substantiating proof in the presentations made in the expense forms which once it is created, it naturally raises the benchmarks of consistence. For instance, Withholding tax system has been essentially changed by itax. (KRA website, 2015). Manual VAT

returns are dull to document with respect to the citizen and hard to accommodate with respect to KRA thus the selection of its tax framework which targets at guaranteeing exactness and auspicious compromise of the information enclosed (Muita, 2011).

1.1.3. Large corporate taxpayers in Kenya

Large Corporate Taxpayers are all firms whose turnover is above Ksh 750M per annum. The Large Corporate Taxpayers Office (LTO) was shaped as a unit of operations in 1998 to give central operation benefits in the organization of VAT and Income Tax matters influencing extensive citizens. The LTO's essential target is to progress proficient tax administration with the objective of accomplishing consistence at least cost to both the Kenya Revenue Authority and taxpayers. The current large taxpayer population as at June 2017 contains around 1278 establishments contributing around 75% of Domestic Taxes income (KRA Website).

Large corporate taxpayers give the lion's share of tax revenues to the tax system and assume an instrumental part to its revenue imperatives. Extensive citizens are not exactly the same as different citizens not just for the enormous duty incomes they give, yet in addition for the threats and complexities they apply to the expense framework. Tax specialists over the world have made Large Taxpayer Office (LTO) to secure assessment consistence of the extensive citizens by using an approach that tends to depend more on the powerful than the coercive instruments (Donnelly and Heneghan, 2010). VAT Consistence by huge citizens is of magnificent significance given their sense of duty regarding the economy for the most part and to impose income particularly. Likewise, the risks related with this market section turn for the most part around complex duty arranging courses of action that try to misuse the hazy areas inside expense law. By virtue of these revenue risks, the large taxpayer segment typically pulls in moderately extreme audit effort. Despite this and as a major aspect

of the LTO's wider service improvement initiatives, reviews will be customized in order to cause minimum inconvenience or disturbance to taxpayers and their business programs. Large corporate taxpayers are exceptionally basic in VAT revenue collections since they are comprised of huge multinational organizations that take part in global business dealings where transfer pricing implications are complex. The failure to comply by these organizations can't be overlooked.

1.2 Statement of the Problem

i-Tax is the new system that has been developed by the Kenya Revenue Authority (KRA) to ensure online submission of tax returns and other taxation related transactions. It is a web-enabled application system that provides a fully-integrated and automated solution for administration of domestic taxes (KRA, 2015). It is meant to simplify revenue collection in Kenya by allowing taxpayers to simply update their tax registration details, file tax returns, generate electronic payment slips and make status enquiries with real-time monitoring of their ledger accounts (KRA, 2015).

Despite the increasing need to raise the level of revenue collection and enforcement so as to provide public services, developing countries still face the challenges of low tax compliance. This leads to frequent tax reforms aimed primarily at closing short-term revenue gaps (Bird & Zolt, 2003). Revenue system modernization improves the ability of an organization to collect more revenue with minimal costs. The Kenya Revenue Authority presented the *i-tax* framework in the year 2013 to additionally build up the utilization of innovation to make a cutting edge impose gathering for Kenya. This prompted an expansion in income accumulation, for instance in the fiscal year 2016/2017, KRA gathered Sh.1.365 trillion compared to the target set of KSh. 1,415 trillion. The means that the income gathered by the Authority

was expanded by 13.8 percent contrasted with the preceding fiscal period during which it gathered KSh .1,210 trillion. The expansion was inferable from development in the different taxes, for instance Consumption taxes exhibited strong performance with VAT growing at 21.2%. VAT has exhibited strong growth for the fourth consecutive year with annual growth averaging 21.5% between 2012/13 and 2017/17. The revenue authority has not been able to meet it's set revenue target set by the National treasury, for financial year 2017/2018 KRA collected Sh. 1.17 trillion against a target of 1.4 trillion (KRA performance review for financial year 2017/2018). According to the KRA 7th corporate plan the authority collected 95% of the exchequer revenue for the financial Year 2017/2018. This clearly shows that there is a need for the government and the tax authority to review its efforts to foster compliance among the taxpayers to be able to meet its revenue targets.

Value Added Tax, similar to some other tax, is susceptible to avoidance and fraud, in spite of the fact that it has some unmistakable highlights that make it less vulnerable than different type of taxation (Keen and Smith, 2007). Over the span of the latest couple of years be that as it may, VAT revenue has experienced a checked increment in losses of due to avoidance and misrepresentation (Carswell andHannan, 2008). In Kenya, the poor performance in VAT revenue has been exacerbated by VAT evasion which has been a major drawback on VAT revenue collection. VAT in Kenya has over the years been underperforming compared to other taxes. This tax has from fiscal year 2003/04 been stagnant contributing an average of 26% to the total government revenue (Statistical Annexe to the Budget Speech for Financial year 2010/11 and 2011/12). The trend has been recurring and has contributed to the shortfalls in total tax collections by KRA. Many reforms have been carried out on VAT which has led to numerous amendments in the VAT legislation.

Nonetheless, disregarding recording surprising performance results in VAT accumulation, KRA keeps on confronting significant revenue gathering encounters that makes the legislature to lose billions of cash yearly (Muli, 2011). Numerous past investigations have neglected to give much accentuation on the impact of itax appropriation on the VAT tax consistence level of large corporate taxpayers. For instance, Gidisu (2012) did a study on the automation system procedure of the Ghana Revenue Authority on the effectiveness of revenue collection using a case study of Customs Division. Gidisu (2012) established a positive impact of automation system usage and the cost of tax administration, automation and effectiveness of revenue collection. In Germany, J. Seelmann et al., (2011) did a study on the benefits of a computerized integrated system for taxation (iTax). They found out that iTax system has cost saving and service improvement effects induced by e-Government. The KRA sixth corporate plan is guided by the authority's ability to leverage technology to enhance service delivery and promote compliance. The success of KRA in its core mandate of revenue collection largely hinges on the efficacy and efficiency of the newly introduced iTax system in increasing tax compliance and sealing tax leakages occasioned by tax evasion. Electronic tax system was introduced by Kenya Revenue Authority to increase financial collection, administration, avail services to the tax payers all the time from anywhere, reduce costs of compliance and improve tax compliance. However, tax compliance levels remain low and tax collections are below the targets set by Kenya Revenue Authority (Atambo and Gekonge, 2016). It is along these lines that the study attempted to seal the information gap by examining how utilization of itax influence the compliance of VAT tax amongst the large corporate taxpayers in Kenya with an aim to survey the taxpayers' willingness to comply with filling of VAT tax returns and paying self-assessed tax on the web.

1. 3 Objectives of the Study

1. 3 .1 General Objective

The general objective of the study is to examine the effect of itax adoption determinants on VAT compliance among large corporate taxpayers in Kenya.

1.3.2 Specific Objectives

The specific objectives of the study are:

- i. To assess the effect of large taxpayers' perception towards the utilization of itax framework on VAT tax compliance among large corporate taxpayers in Kenya.
- ii. To evaluate the effect of large taxpayer's level of IT literacy on VAT tax compliance among large corporate taxpayers in Kenya.
- iii. To investigate the effect of large taxpayers knowledge of tax laws on VAT tax compliance among large corporate taxpayers in Kenya..
- iv. To establish the effect of costs of compliance on VAT tax compliance among large corporate taxpayers in Kenya.

1.4 Hypothesis of the Study

H0₁: Large taxpayers' perception towards the utilization of itax framework does not have

significant effect on VAT tax compliance among large corporate taxpayers in Kenya.

H0₂: Large taxpayers' level of IT literacy does not have significant effect on VAT tax compliance among large corporate taxpayers in Kenya..

H0₃: Large taxpayers' knowledge of tax laws does not have significant effect on VAT tax compliance among large corporate taxpayers in Kenya..

H0₄: Costs of compliance does not have significant effect on VAT tax compliance among large corporate taxpayers in Kenya.

1.5 Significance of the Study

This investigation shall provide helpful knowledge to different players. To begin with, academicians will profit by the examination discoveries, since this can be added to the current writing accessible regarding the influence of adopting itax on the VAT tax consistence among large corporate taxpayers. Secondly, it will profit the government of Kenya by offering a controlling stage which will assist in detailing proper regulations and strategies henceforth fixing the escape clauses that upset productive and powerful income accumulation. Thirdly, the examination will likewise be valuable in teaching large taxpayers in issues identifying with VAT charge commitment consequently diminishing the impact of punishments forced on them.

1.6 Scope of the Study

The examination focused on all the taxpayers in the LTO mandate. This is on the grounds that, these category of taxpayers contribute around 75 percent of the aggregate income gathered by KRA.

1.7 Organization of the Study

This proposition incorporates section one which gives the presentation, foundation to the exploration, explanation of the issue, the examination targets and research addresses, the essentialness of the investigation, extension and constraints. Section two displays the writing audit around there of study and infers explore holes together with a calculated structure. Section three envelops the exploration approach with an attention on the examination configuration, target populace, think about example, information accumulation and information investigation methods.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This section surveyed hypothetical and observational writing on the effect of *itax* adoption on the VAT tax compliance among large corporate taxpayers in Kenya.

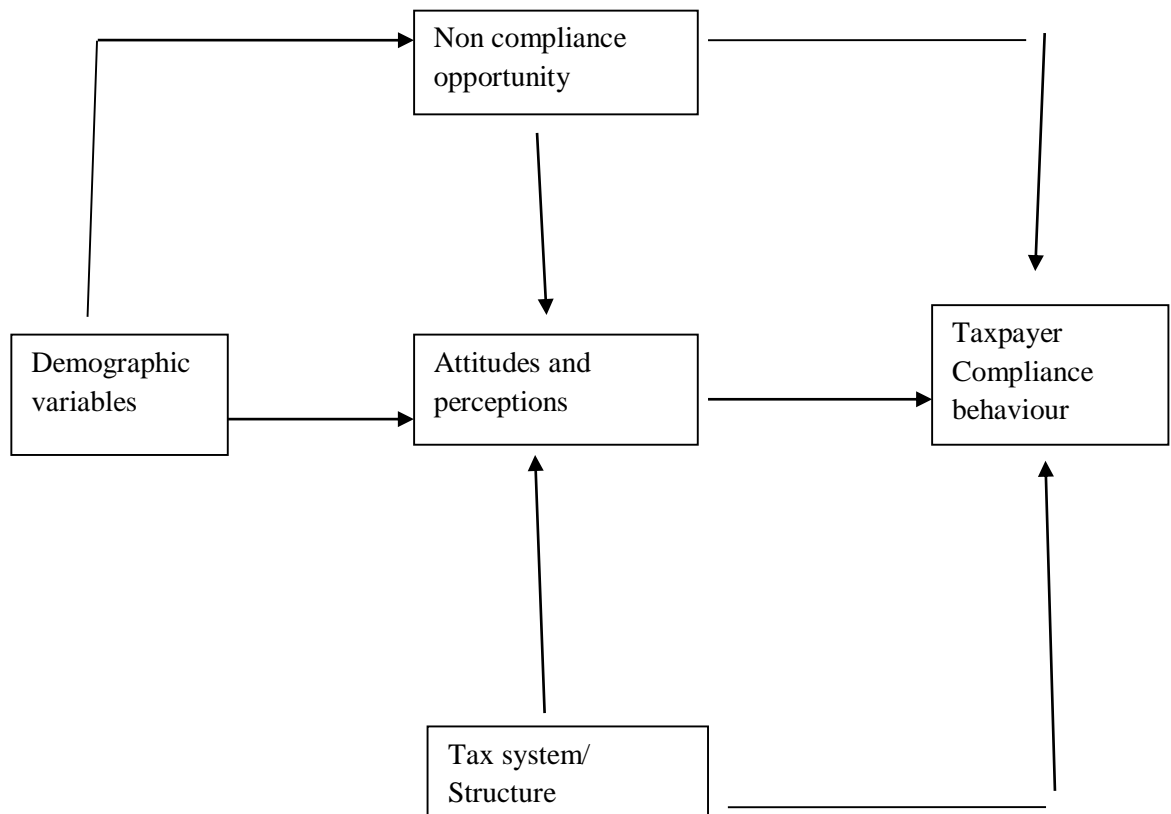
2.2 Theoretical Review

This study was based on these theories; Fischer tax compliance model, the economic theory of tax compliance, Diffusion of Innovation (DOI) and Theory of Technology Acceptance Model.

2.2.1 Fischer tax compliance model

The determinants of tax compliance in light of Fischer model (Fischer 1992) have been a vital subject of research in created nations over the recent years. Fischer tax compliance model gives a structure to understanding the impact of financial and mental parts on taxpayers' choice of compliance. These components are sorted by Fischer and partners (Fischer 1992) into 4 bunches in his extended model (Fischer Model). These include; Demographic (e.g. -age, sexual orientation and training), Noncompliance opportunity (e.g. wage level, salary source and occupation), Attitudes and recognitions (e.g. reasonableness of the tax system and peer influence) and Tax framework (e.g. difficulty to use the tax system and likelihood of recognition). In this way Fishers' model of tax compliance consolidates financial, sociological and mental components into a thorough one. The Fisher demonstrate is as outlined underneath:

Figure 2.1 Fischer tax compliance model



Source (Fischer, 1992)

2. 2 .2 Technology Acceptance Model

Innovation Acceptance Model was created by Davis in 1989. It is a standout amongst the most prevalent research models to anticipate use and acknowledgment of data frameworks and innovation by individual users. TAM has been generally contemplated and checked by various investigations that inspect the individual innovation acknowledgment conduct in various data frameworks develops. This model proposes that when clients are given another innovation, various elements impact their choice about how and when they will utilize it, remarkably: Perceived usefulness and Perceived ease-of-use. Perceived usefulness alludes to how much a man trusts that utilizing a specific framework would upgrade his or her execution.

Perceived ease-of-use is characterized as how much a man trusts that utilizing a specific framework would be free from exertion (Davis 1989).

Among the convictions, perceived ease of use is guessed to be an indicator of perceived usefulness. TAM can be utilized with certainty to inspect the impact of individual contrasts that is computer viability on clients' acknowledgment of electronic assessment documenting frameworks through three convictions-perceived usefulness, perceived ease of use, and perceived credibility. The clients' apparent validity of Web frameworks affects client eagerness to participate in online trades of cash and individual touchy data (Miyazaki and Fernandez, 2001).

2.2.3 The economic theory of tax compliance

In the great Allingham and Sandmo (1972) paper, a moral but risk averse taxpayer, with genuine salary Y , picks the division of wage to proclaim to tax authorities to boost her normal utility of wage. The strategy condition is given by the legitimately commanded income tax function, $T(Y)$, the punishment rate on distinguished but underpaid taxes, p , and the likelihood of tax review and recognition. For effortlessness, we accept a proportional tax function with tax rate there. The part of salary announced intentionally to tax authorities is indicated by x . The taxpayer's choice issue can be composed as: $\text{Max} E(U) = (1-p) U [YN] + pU [YC]$. This model predicts that, given the normal extra instalment on recognition $p(1+p)tY$ is beneath the assessment due when wage is accounted for genuinely (tY), the taxpayer won't agree completely, detailing under 100 for every penny of her salary. In any case, there will be more noteworthy consistence if there is stricter authorization either by raising p . In studies endeavouring to exactly check the AS model, it has been brought up that since expected extra instalments if avoidance is identified seen by and by are

constantly not exactly the taxes due, taxpayers would dependably dodge charges in the event that they carried on as per the AS model. Tax avoidance, be that as it may, isn't depended on by all taxpayers, in confirm from nations like the USA. This has provoked a tremendous number of expansions of the AS model in the course of recent years, prompting the distinguishing proof of a large number of the consistence determinants looked into above. (Das-Gupta et al 2002).

2.2.4 Diffusion of Innovation (DOI) Theory

This hypothesis was created by Lazarsfeld in the year 1949. It tries to depict the examples of selection of innovation, clarifying the instrument of the reception and further anticipating whether and how another creation or advancement will be fruitful. The Diffusion of Innovation hypothesis recommends that mechanical development is imparted through specific channels, after some time, amongst the individuals from a social framework. In light of this definition, utilizing e-recording innovation is a genuinely new practice in Kenya and can be viewed as a development for every individual web client.

As indicated by Rogers (2003), the phases through which a mechanical development passes includes five stages which normally take after each other in a period requested way. The stages are: Persuasion, Knowledge, Decision, Confirmation and Implementation. Advancement choices might be discretionary, group or expert based (Sahin, 2006). Usually, this hypothesis demonstrates that mechanical development is conveyed by means of particular channels, after some time, amongst the people from a social system. The hypothesis identifies with the nation Kenya in that the advancement of its tax framework is imparted through the different channels by the KRA and got to by means of the web to achieve every individual client.

2.3 Empirical Literature Review

This section reviews earlier investigations relating to effect of itax adoption on VAT tax compliance among large corporate taxpayers.

2.3.1 Effect of large corporate taxpayers' perception towards use of itax on VAT tax compliance

An investigation by Abubakar and Christopher (2013) assessed taxpayers' attitude and its impacts on charge consistence choices in Tamale Ghana. The investigation embraced a descriptive research design and information was gathered utilizing organized questionnaire. Survey reactions from polls managed to administrators of SMEs in Tamale, were quantitatively examined. Both descriptive and inferential insights were connected. The investigation established that Individual taxpayers had concern for the amount of taxes they pay. This study focused on SMEs in Tamale, Ghana but my study will focus on Large taxpayers in Kenya.

In their investigation, Muturi and Kiarie (2015) considered the impacts of automated duty framework on charge consistence amongst small taxpayers in Meru County, Kenya. The examination embraced a distinct research plan and information was gathered utilizing organized survey, which secured the factors of the investigation from the sampled taxpayers from Meru region assess District. The examination discoveries uncovered that online expense framework influences assess consistence level among small taxpayers in Meru County. This study focused on small taxpayers in Meru County but my study will specifically focus on Large taxpayers in Kenya.

Mogutu and Wanjohi (2015) did a study on Influence of Taxpayers' Attitudes on Compliance Behavior among SMEs in Kerugoya Town, Kirinyaga District. This study established that a very strong relationship exists between the taxpayers' perception and tax compliance in Kenya. With regard to the association of tax payer's

perception towards government spending and tax compliance, if tax payers perceive that the government is wisely spending the tax revenue for public goods and services, it is expected that voluntary tax compliance will enhance. But, if taxpayers believe that the government is spending tax revenue unwisely on unnecessary things then taxpayers will feel be unfaithful to and attempt to avoid taxes. The study focused on how taxpayers' attitude influence compliance behaviour among SME's but not in large corporate taxpayers.

A study by Tilahun and Yidersal (2014) on the effect of taxpayers' perception on compliance argue that taxpayer's perception did not significantly relate with tax compliance. Hence, it shows that previous studies have found controversial results about the association between taxpayer's perception and tax compliance.

2.3.2 Effect of large corporate taxpayers' level of IT literacy on VAT tax compliance

Ling and Nawawi (2016) completed an examination on impact of coordinating ICT skills and tax software in tax training. The point of the investigation was to set up the important abilities required by taxpayers to completely use an online tax framework. The examination distinguished three major skills that a taxpayer must need to empower him to communicate well with the online framework. This investigation has suggestions on the current examination in that in dissecting the viability of electronic recording framework, one must not disregard the essential abilities that would be clients of the framework need to have. The study focused on how ICT skills influence tax compliance. My study focused on how the level of IT literacy specifically influence compliance among the large corporate taxpayers.

Makanga (2015) completed an investigation on the selection of innovation as a vital device for improving charge consistence in Kenya. The goal of the examination was to assess the role of information technology in upgrading tax compliance among large taxpayers in Kenya. The examination established that in the quick changing business world, innovation has progressed toward becoming a vital part of any business development thus KRA must grasp current innovation to improve effectiveness in tax compliance. This study focused on how adoption of technology influences tax compliance but my study will look at specifically how the adoption of itax has influenced the VAT tax compliance among large taxpayers in Kenya.

Muita (2014) completed an examination on the factors affecting acceptance and utilization of e-filing framework amongst large corporate Taxpayers. The examination inspected the aptitudes required by the users of e-filing, the innovation required and the tax expert's readiness in improving the selection of assessment consistence based innovation. The investigation found that for e-recording to viably take off in Kenya aptitudes, foundation and a helpful business condition are required.

Gwaro, Maina and Kwasira (2016) surveyed the level of mindfulness with respect to web based recording of government forms with regards to the SME's in Nakuru. The investigation concluded that computer knowledge had critical impact on compliance amongst small and medium enterprises in the county of Nakuru. This study focused on Small and Medium Enterprises in Nakuru but my study focused on large corporate taxpayers in Kenya.

Palil and Mustapha (2012) completed an examination on the determinants of tax compliance in Self-Assessment System in Malaysia. The examination discovered that in the self-evaluation framework in Malaysia, tax knowledge significantly affects tax

compliance and the level of Tax learning fluctuates among respondents. The investigation likewise settled that assessment consistence was affected by likelihood of being evaluated, view of government spending, punishments, individual money related limitations, and referent gathering. This study focused on Self-Assessment System in Malaysia. My study will focus on itax adoption and Value Added tax compliance among large corporate taxpayers in Kenya.

2.3.3 Effect of large corporate taxpayers' knowledge of tax laws on VAT tax compliance

Taxpayers that are better taught for the most part clearly understand tax regulations and monetary associations and hence they are in a superior position to survey the level of consistence. As the tax law has turned out to be increasingly complex, unpredictability has come to be perceived as a possible reason for tax noncompliance (Jackson and Milliron, 1986). Taxpayers ought to have the capacity to comprehend the tax rules for calculations by which they are to be taxed. These tax rules should aim to be straightforward, reasonable and clear keeping in mind the end goal to improve tax compliance. As a rule, complexity of tax framework should increase as the quantity of criteria specified by tax laws increase. (Palil, 2010). Clotfelter, 1983 uncovers that complexity of tax framework has been related with more prominent underreporting of tax. Milliron, 1985 likewise finds that complexity significantly affects tax compliance choice.

Magutu and Wanjohi (2015) completed an investigation on taxpayer attitude, conduct and tax compliance in Kenya. They built up that the issue of lack of cognition for tax compliance conduct towards a system of tax was an issue of concern. This is on account of it adds to income deficiency because of low level of compliance among

taxpayers. The study focused on how taxpayers' attitude influence compliance behaviour among SME's but not in large

Ochola (2014) examined on the effect of integrated tax administration framework on large corporate taxpayer's compliance. Information was gathered utilizing organized poll managed to arbitrary example of 33 top corporate tax payers in Kenya. The outcomes proposed that tax learning on the presentation of ITMS significantly affects tax compliance despite the fact that the level of tax information changes essentially among respondents. The outcomes additionally show that tax compliance is impacted particularly by likelihood of being reviewed, punishments, Tax information and the tax framework. After effects of this examination answer such inquiries as which different taxpayer attributes of tax knowledge influence consistent conduct. The study focused on the effect of ITMS on the general compliance of large corporate taxpayers but not specifically on VAT compliance

Wasao (2014) additionally examined the impact of web based filling system on charge consistence amongst SME's in Nairobi East Tax service Office. The examination embraced measureable and imaginative approaches. Information was gathered utilizing an organized survey and an example of 160 respondents picked. The examination discoveries built up that the online tax framework influences assess consistence levels among little citizens in East of Nairobi to the extent enrollment, documenting and installments were concerned. The examination prescribed that additional report ought to be done to build up how online framework not only impacts consistence in mines and minerals area yet in addition other duty regions of small citizens, which are seen as increasingly/less, advanced than Nairobi East Tax region. This study focused on SME's in Nairobi East Tax service Office but not Large corporate taxpayers in Kenya.

2.3.4 Effect of large taxpayers' costs of compliance on VAT tax compliance

Mogeni (2014) carried out a study on the impacts of consistence cost on assess consistence of organizations recorded at the Nairobi securities exchange. The study used a census survey of all the sixty two listed companies. Information was gathered utilizing organized survey, coded, keyed and examined quantitatively utilizing both expressive and inferential measurements. The investigation indicated that consistence cost had the negative impact on level of assessment consistence. The study also indicates high costs of compliance and high open door for tax avoidance will decreases tax compliance among registered firms. Finally Mogeni recommends that tax compliance cost ought to be in a way that does not urge taxpayers to avoid tax and thus there ought to be hardened requirement of fines and punishments to deflect tax avoidance. Moreover, tax authority's specialists ought to simplify processes associated with filling of returns and payment of taxes. The study focused on the effect of costs of compliance on tax compliance of companies listed on NSE but not large corporate taxpayers.

Mary (2015) investigated charge consistence by small and medium enterprises in North of Nairobi tax district, Kenya. The investigation was guided by three main aims: to evaluate the impact of the present law in Kenya on the duty consistence of Small and Medium Enterprises in Nairobi North tax region; the tax compliance costs and its effect on the tax compliance of SMEs and the level of tax knowledge and its effect on tax compliance. The investigation was directed by the theory of planned behaviour. This examination embraced a descriptive research design. The investigation targeted 500 Small and Medium Enterprises isolated a sample of 150. Information was gathered by the utilization of an organized poll with both shut and open finished inquiries and examined utilizing both elucidating and inferential measurements. Statistical package

for social science (SPSS) was utilized to subject the information to quantitative investigation. The study found out that high consistence expenses can bring about tax non-compliance, charge extortion, and hinder speculation by way of decreasing aggressiveness of the nation in terms of taxation attractiveness. The study likewise concluded that consistence costs, in type of expenses charged by assess advisors and different expenses are decidedly connected with non-conduct and consequently adversely associated with impose consistence conduct. The study focused on general tax compliance on SMEs in NON but not on the effect of itax on VAT tax compliance.

Kemboi and Tarus (2012), examined determinants of tax compliance in Kenya for a period between 2007 to 2009 using quarterly secondary data. The hypothesis on the existence of co-integrated relationships between determinants and compliance was tested using Johansen-Julius co-integration technique. The result indicated that, tax compliance cost, fines and penalties, perceived opportunity for tax evasion and tax knowledge and education are important determinants of tax compliance. This study focused on determinants of tax compliance in Kenya but my study specifically focused on itax adoption determinants on VAT tax compliance among large corporate taxpayers in Kenya.

Olweny and Omondi (2011), investigated the determinants of tax compliance on the firms listed at the Nairobi Securities Exchange, Kenya. It used monthly time series data for five years, a period between January 2008 to December 2013; they found out that tax compliance costs and perceived opportunity for tax evasion affect tax compliance levels among firms. This study focused on determinants of tax compliance on the firms listed at the Nairobi Securities Exchange, Kenya but my study

specifically focused on itax adoption determinants on VAT tax compliance among large corporate taxpayers in Kenya.

2.4 Summary of Literature and Research Gaps

Over the last 25years, many studies have been done on this area of tax compliance (Andreonial, 1998). Numerous new models of the consistence procedure have been developed and there has been an extensive variety of experimental examinations. However, most of these studies have focused on tax compliance of Small and Medium Enterprises and corporation tax in general. However VAT tax compliance especially on large corporate firms has received very little attention (Murray, 1995).

Summary of Literature Review and Research Gaps

The table 2.1 below demonstrates outline of all the writing audited by the specialist. It calls attention to the concentration and holes of past investigations and how these holes will be tended to in the present examination.

Author and Year	Emphasis of the past investigation	Significant discoveries	Research gaps	Emphasis of present Study
Ochola(2014)	The effect of integrated tax administration framework on large Corporate taxpayers compliance	Tax knowledge on the introduction of ITMS significantly affects charge consistence. Duty consistence is affected particularly by likelihood of being inspected, penalties,	The study focused on the effect of ITMS on the general compliance of large corporate taxpayers but not specifically on VAT compliance	This study will look specifically at the effect of itax adoption on VAT tax compliance by large corporate taxpayers

		Tax knowledge and the tax system.		
Mogutu and Wanjohi (2015)	Influence of Taxpayers' Attitudes on Compliance Behavior among SMEs in Kerugoya Town, Kirinyaga District	There is a very strong relationship exists between the taxpayers' attitudes and tax compliance in Kenya	The study focused on how taxpayers attitude influence compliance behaviour among SME's but not in large corporate taxpayers	This study will focus on how large taxpayers perception towards itax influence VAT tax compliance
Mogeni (2014)	How cost of compliance affects tax compliance of companies listed at the nairobi securities exchange	Compliance cost had a negative effect on the level of tax compliance.	The study focused on the effect of costs of compliance on tax compliance of companies listed on NSE but not large corporate taxpayers	This study will concentrate on how cost of compliance influence large corporate taxpayers
Simiyu and Jangogo(2016)	How online tax filing influence tax compliance level amongst the SME's in kibwezi.	Online tax filing significantly affect the level of tax compliance among SME	The study focused on the impact of online tax filling among small and medium enterprises but not on large corporate taxpyers	This study will focus on the effect of itax on VAT ta compliance among large corporate taxpayers

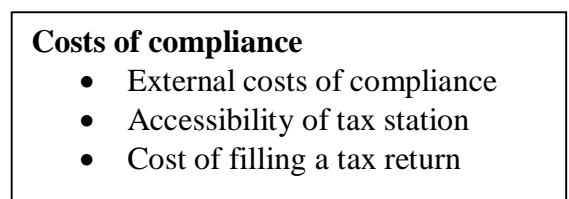
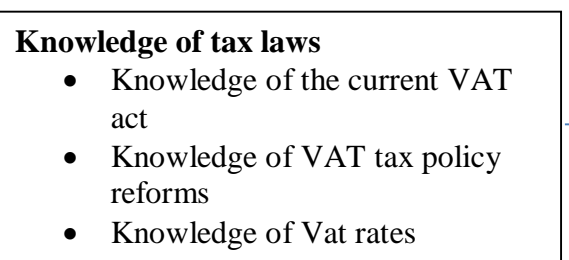
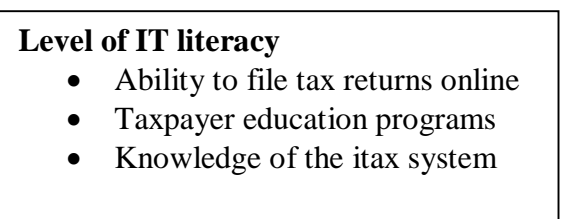
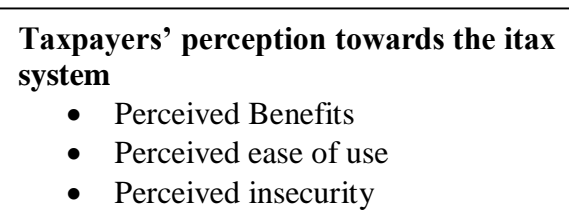
Ndumia(2015)	The effect of enforcement measures on Value added tax revenue for firms in The large corporate taxpayer Category in kenya	audit rate, penalties and contribution of imports to VAT revenue positively influenced VAT revenue large taxpayers whereas criminal sanctions negatively affected VAT revenue	The study focused on the effect of enforcement measures on VAT revenue but not the effect itax on VAT	This study will focus on the effect of itax adoption on VAT tax compliance among large corporate taxpayers
Chege (2010)	effect of using electronic tax registers on VAT compliance on classified hotels in Nairobi	there were increased levels of VAT declaration following the introduction of ETRs.	The study focused on the effect of ETR on VAT compliance but not effect of itax on VAT compliance	This study will focus on the effect of itax adoption on VAT tax compliance among large corporate taxpayers
Mary (2015)	Investigated the tax compliance by SMEs in the Nairobi North tax region.	all the identified factors had a direct influence on the tax compliance among SMEs	The study focused on general tax compliance on SMEs in NON but not on the effect of itax on VAT tax compliance	The current study will focus on effect of itax adoption on VAT tax compliance among large corporate taxpayers

Source: (Researcher, 2019)

2.5 Conceptual Framework

The conceptual framework is comprised of the indicators in the study and how they will be measured.

Independent Variable



Dependent Variable

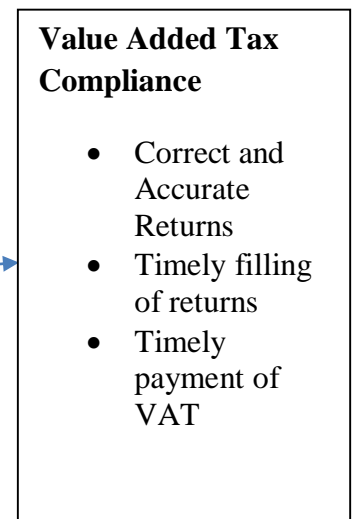


Figure 2.1 Conceptual Framework

(Researcher, 2020)

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This section clarifies the examination philosophy that was utilized as a part of completing the investigation. The fundamental areas presented are the research philosophy, research design, and target population, Empirical Model, sampling techniques and operationalization and measurement of variables.

3.2 Research Philosophy

The study followed a positivism research philosophy as it strived to unwrap fundamental truths about the effect of itax adoption on Value Added Tax compliance among large corporate taxpayers in Kenya. Positivism being a scientific approach uses highly organized and measurable methods (Saunders and Lewis, 2009). The principle of positivism was applied since the research built on existing theories and literature to develop hypotheses and have them tested by using a quantitative research design. The researcher observed the situation in the field without any interference or influence. The study collected quantitative data as in line with positivism (Livesey, 2006).

3.3 Research Design

A research design alludes to the general methodology that you coordinate the diverse segments of the investigation in a reasonable and intelligent way, along these lines, guaranteeing you will successfully address the examination issue; it constitutes the diagram for the accumulation, estimation, and investigation of information (Levy, P, 2011). This investigation was contemplated by the utilization of a descriptive research design. A descriptive research design is a logical strategy which includes watching

and portraying the conduct of a subject without impacting it in any capacity (Cooper and Schindler, 2011). A descriptive research portrays the qualities of a populace or wonder being contemplated. It doesn't answer inquiries regarding how/when/why the qualities happened. Or maybe it addresses the "what" question (Kamande 2014).

3.4 Empirical Model

A Multiple linear regression model was used to predict VAT tax compliance using the four independent variables in the study: Taxpayers' perception towards the itax system, Level of IT literacy, Knowledge of tax laws and costs compliance.

Furthermore, the β coefficients for every autonomous variable produced from the model will be subjected to a z – test, with a specific end goal to test every one of the speculations under examination. Pearson's correlation coefficient was utilized to set up connections between factors. The regression model utilized to test is as demonstrated as follows:

$$Y = \beta_0 + \beta_1 \chi_1 + \beta_2 \chi_2 + \beta_3 \chi_3 + \beta_4 \chi_4 + \epsilon \text{ Where;}$$

Y – VAT Tax compliance

β_0 = the constant

ϵ = error term

$\beta_1, \beta_2, \beta_3$ and β_4 – Coefficients that indicate the rate of adjustment of VAT tax compliances as Taxpayers' perception towards the itax system, Level of IT literacy, Knowledge of tax laws and Costs of compliance change.

χ_1 = Taxpayers' perception towards the itax system

χ_2 = Level of IT literacy

χ_3 = Knowledge of tax laws

χ_4 = Costs of compliance

3.4.1 Operationalization and measurement of variables

The variables are operationalized based on how they have been used in this study. The study variables' operationalized are provided .

Table 3 .1: Measurement of Variables

Variable	Type	Operationalization	Measurement
VAT tax compliance among large corporate taxpayers	Dependent Variable	5 point Likert Scale	Correct and Accurate Returns. Timely filling of returns. Timely payment of VAT.
Taxpayers' perception towards the itax system	Independent Variable	5 point Likert Scale	Perceived Benefits Perceived ease of use Perceived insecurity
Level of IT literacy	Independent Variable	5 point Likert Scale	Ability to file tax returns online. Taxpayer education programs. Knowledge of the itax system.
Knowledge of tax laws	Independent Variable	5 point Likert Scale	Aware of the current VAT act. Aware of VAT tax policy reforms. Aware of Vat rates
Costs of compliance	Independent Variable	5 point Likert Scale	External costs of compliance. Accessibility of tax station. Cost of filling a tax return.

(Researcher, 2020)

3.5 Target Population

Population refers a set of similar items or events which is of interest for some question or experiment (Zikmund et al., 2011). Target population is the aggregate gathering of people from which the example may be drawn (Sekaran, 2000). This study targeted all the 1278 firms registered for VAT in the large corporate taxpayers' category under LTO mandate as at June 2018. This group of taxpayers was chosen because, as discussed in chapter one, firms in LTO contribute to over 75% of the total tax collections by KRA. This would literally be taken to mean that the contribution made by these taxpayers in the Kenyan economy cannot go unnoticed.

Table 3.2: Population Distribution

Sector	Large Taxpayers Registered for VAT
Wholesalers	137
Insurance	69
Construction	122
Manufacturers	205
Domestic Excise	91
OIL and TRANSPORT	157
Government	143
Banks	93
Services	145
Agriculture	116
Total	1278

(Researcher, 2020)

3.6 Sampling Design

3.6.1 Sampling frame

Sampling is a strategy used as a piece of quantifiable examination in which a destined number of discernments are taken from a greater populace. It includes choosing various individuals or protests from a population with the true objective that the chosen elements contains parts illustrative of the qualities found in the entire social event (Orodho and Kombo, 2002). In this case, the sample frame was drawn from firms in all the ten sectors in LTO namely; Agriculture, Wholesalers, Oil and Transport, Services, Manufacturers, Government bodies, Construction, Banks , Insurance and Domestic Excise sector.

3.6.2 Sampling technique

Sampling techniques refer to the approaches utilized by researchers in the statistical sampling process. The researcher used both stratified and simple random sampling techniques. First, the large taxpayers were grouped into ten sectors i.e. Insurance, Banks, Wholesalers, Agriculture, Domestic Excise, Government, Construction, Oil and Transport, service and Manufacturers. After the stratification, simple random sampling was used to pick a sample from each stratum. The adoption, of the sampling technique was to ensure fair and objective distribution of the population for better representation. (Cooper and Schindler, 2001).

3.6.3 Sample size

A sample is the gathering of individuals who partake in the examination since it is difficult to examine the whole population. A random sample of 15% was drawn from each of the subsets. According to Mugenda and Mugenda (2003), a sample of between 10 to 30% is considered good enough if well-chosen and the sample is more than

thirty. So as to accomplish the objective representation of the whole populace, the proportion of each sector to the whole populace was determined and arrived at by haphazardly picking a distinct number dependent on the arithmetical strength of the sector to the populace of the study. In this case, a sample size of 192 was arrived at as shown below.

Table 3.3 Sample Distribution

Sector	Taxpayers Registered for VAT	Sample Size (192)
Wholesalers	137	20
Insurance	69	11
Construction	122	18
Manufacturers	205	31
Domestic Excise	91	16
OIL and Transport	157	21
Government	143	22
Banks	93	15
Services	145	20
Agriculture	116	18
Total	1278	192

(Large Taxpayers' Office ,2019)

3.7 Data collection Instruments

This research utilized questionnaires in gathering essential information from the respondents. As indicated by (Levy, 2011) descriptive information is commonly

gathered through a poll review. Polls comprising of organized and non-organized inquiries will be utilized to gather information from the chosen respondents. Surveys will be utilized in light of the fact that they are considered the best instruments for gathering real and timely information and economical. The polls will be custom-made to straightforwardly react to the factors brought up in the particular goals.

3.8 Validity and Reliability

3.8.1 Validity

According to Ritter, (2010), Validity estimates whether the instrument used is precise in getting the foreseen information to guarantee that the goals of the investigation are met. It is recognized by specialists' decision. Content validity of this research was determined by discussing the tools with my supervisors and establishing whether the questionnaires and interviews tools to measure result in relation to the research objective. Pilot testing was done by researcher before data collection also helped in adjusting the tools to ensure higher validity was achieved.

3.8.2 Reliability

Chronbach alpha was used test the consistency of the data collection tool that was utilized during the study. The results are as shown.

Table 3.4 : Chronbach's Alpha Reliability Statistics

Variables	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
Taxpayers' perception towards the itax system	.735	.789	3
Level of IT literacy	.712	.795	3
Knowledge of tax laws	.704	.798	3
Costs of compliance	.763	.781	3
Overall	.729	.791	12

Researcher (2020)

As indicated, the coefficient for the 12 items stood at 0.791. This means if the instrument was used over and again, it will provide the same results which are within a certain margin at every point of measurement. According to Ritter, 2010 a coefficient of more than 0.70 is acceptable.

3.9 Data Collection Procedure

The surveys were directed by the analyst and the examination associates to be finished by the chosen respondents. The questionnaires were directed to the staffs who deal with taxes. Authorization to embrace the examination was obtained from the NACOSTI before beginning the essential information accumulation. The researcher also got an official introductory letter and research approval letter from Kenyatta University before moving toward the respondents. To spare time and facilitate the development to different work places, the researcher will utilize research assistants to aide in the accumulation of the information.

3.10 Data Analysis and Presentation

Descriptive statistics was adopted in the analyzation of data by use of mean, percentage and standard deviation. Correlation analysis was adopted for data analysis and explanation of the main study findings. Diagnostic tests were carried out to determine and ascertain that the data sets met the general assumptions for regression analysis. Schacher (2002) proposed that clear examinations ought to be broke down utilizing illustrative insights. Spellbinding insights incorporate classification and association of information with a specific end goal to exhibit their primary qualities and includes utilization of methods, for example, measures of focal propensity, measures of scattering, connection and graphical introductions. Information investigation includes coding the information into a shape that it is straightforward while introduction of information includes setting information into marks that are effectively comprehended for translation. The basic time of examination will incorporate coding of the unrefined data into a systematic grouping of data in type of tables. It is essential that objective information classification approaches are utilized to confine and feature important patterns averages, scattering frequencies and rates ought to precisely fill this need.

The study used a likert scale of measurement. A five-point likert scale structured questionnaire was used to collect primary data The likert scale data was collected rating the extent of agreement in a scale of 1 to 5 where 5 is the maximum extent indicator whereas 1 is the least extent. The results from the collected responses were analyzed based on means and their standard deviations to show the variability of the individual responses from the overall mean of the responses per each aspect.

3.11 Diagnostic Tests

3.11.1 Normality Test

In order to assess the degree to which an irregular variable that underlies the informational collection is regularly conveyed, normality tests are conducted. The residuals will give wrong F tests, t test and chi-square tests results if the model is not normally distributed. (Razali and Wah, 2011). To test for normality, this study utilized the Shapiro-wilk test.

3.11.2 Heteroscedasticity Test

In econometrics, the unsettling influences showing up in the relapse demonstrate are homoscedastic (they all have a similar difference). In any case, sometimes, the unsettling influences don't have comparable differences prompting a circumstance of Heteroskedasticity (Gujarati, 2003). The relapse show within the sight of heteroskedasticity will give unprejudiced evaluations of the connection between the free and ward factors however the standard mistakes and the derivation from the information investigation might be suspect. (Gujarati, 2003).

3.11.3 Multicollinearity Test

Multicollinearity alludes to the condition whereby at least two of the illustrative factors in the different relapse models have an abnormal state of straight connection. Within the sight of multicollinearity, the coefficient assessments of the various relapses may change unpredictably because of little changes in the model or the information. Multicollinearity does not diminish the prescient power or the unwavering quality of the model, yet just influences the calculation of individual indicators. The Variance Inflation Factor was utilized to quantify the level of multicollinearity.

3.12 Ethical Consideration

The researcher guaranteed that the investigation holds fast to moral research principles. For instance, fabrication and falsification of data were avoided. Also plagiarism was avoided. The researcher also obtained an examination approval permit from NACOSTI. Before administering the questionnaires assent from the various LTO's was obtained. Respondents were requested to verbally agree to partake in the examination, for which they will be allowed to take an interest or not to. The participant's names were coded to hide character. Information obtained from the respondents will be treated with confidentiality.

CHAPTER FOUR: RESEARCH FINDINGS AND ANALYSIS

4.1 Introduction

This chapter presents the research findings and a discussion of the same in line with the objectives of the study as guided by the techniques mentioned in chapter three.

4.2 Response rate

Table 4.1 Response rate

Respondents	Questionnaire Administered	Questionnaire Filled and returned	Percentage
Total	192	146	76

Out of the respondents, 60% were male and 40% were female. Mugenda and Mugenda (2003) observed that a 50% response rate is adequate, 60% good, while 70% rated very well. This collaborates with Bailey (2000) assertion that a response rate of 50% is adequate, while a response rate greater than 70% is very good. This implies that based on this assertion, the response rate in this case of 76% is therefore good.

4.3 Descriptive statistics

4.3.1 Large Taxpayers' Perception

This section covers descriptive statistics concerning large taxpayers' perception towards the use of *iTax*. Table 4.2 presents statistics on various aspects of large taxpayers' perception.

Table 4.2 Large Taxpayers' Perception towards the use of itax.

Statements on Large Taxpayers' Perception towards the use of itax	Mean	Standard Deviation
I believe it's my obligation as a citizen to support the government by paying taxes	3.84	1.405
The tax system in place motivates me to voluntarily comply with my tax obligations	3.58	1.456
K.R.A has put in place enough measures to ensure that taxpayers know of their obligations and repercussions of noncompliance	3.67	1.400

According to table 4.2, the respondents agreed that it's their obligation as citizens to support the government by paying taxes as shown by a mean score of 3.84 and a standard deviation of 1.405. Further, the respondents agreed that the itax system in place motivates them to voluntarily comply with their tax obligations as shown by a mean of 3.58 and a deviation of 1.456. Additionally, the taxpayers further established that K.R.A has put in place enough measures to ensure that taxpayers know of their obligations and repercussions of noncompliance as indicated in table above by a means score of 3.67 and a standard deviation of 1.400. This finding revealed that taxpayers have actually embraced the use of itax to fulfill their obligation to pay taxes.

4.3.2 Large Taxpayer's level of IT literacy

This section covers statistics on the level of IT literacy.

Table 4.3 Large Taxpayer’s level of IT literacy

Statements on Large Taxpayer’s level of IT literacy	Mean	Standard Deviation
The VAT tax return is easy and simple to complete	3.51	1.532
I am able to correctly calculate the tax that I am due to pay	3.90	1.381
I feel that there is a lot that can be done on our tax systems to ease the work of preparation of tax returns and payment.	3.78	1.362

From the findings in table 4.3, the respondents agreed that the VAT tax return is easy and simple to complete as shown by a mean of 3.51 and a deviation of 1.532. This means that itax is simple and easy to understand. Further, the respondents agreed that they feel that there is a lot that can be done on our tax systems to ease the work of preparation of tax returns and payment as shown by the mean score of 3.78 and a deviation of 1.362. As well, the recipients agreed they are able to correctly calculate the tax that they are due to pay as shown by a mean of 3.90 and a deviation of 1.381. Finding reveals that significance number of the taxpayers are able to file their VAT return and make the payments since they were IT literate.

4.3.3 Large Taxpayer’s Knowledge of Tax Laws

This section covers statistics on the knowledge of tax laws.

Table 4.4 Large Taxpayer’s Knowledge of Tax Laws

Statements on Large taxpayer’s knowledge of tax laws	Mean	Standard Deviation
I am aware of the tax due dates that relate to my business.	4.19	1.170
I feel that I can pay my taxes in all obligations without being followed	3.90	1.343
Higher income earners should pay more taxes than lower income earners	3.75	1.359

From to the findings in table 4.4 the respondents agreed that they are aware of the tax due dates that relate to their business as shown by a mean score of 4.19 and a standard deviation of 1.170. Additionally, the respondents agreed that they can pay their taxes in all obligations without being followed as shown by a mean score of 3.90 and a standard deviation of 1.343. Moreover, the respondents agreed that higher income earners should pay more taxes than lower income earners as shown in table above by a mean score of 3.75 and a standard deviation of 1.359.

4.3.4 Costs of Compliance

Table 4.5 Costs of Compliance

Statements on Costs of Compliance	Mean	Standard Deviation
The cost of filing a tax return is low	3.91	1.318
The cost of hiring a tax agent is low	3.95	1.225
The cost of travelling in order to file a return is low	4.03	1.292

According to table 4.5, the respondents agreed that the cost of filing a tax return is low as shown by a mean score 3.91 and a standard deviation of 1.318. Additionally, the respondents agreed that the cost of hiring a tax agent is low as shown by a mean score of 3.95 and a standard deviation of 1.225. Further, the respondents agreed that the cost of travelling in order to file a return is low as shown by a mean score of 4.03 and a standard deviation of 1.292. This is because KRA has established support centres in many locations country wide hence easily accessible.

4.3.5 VAT Tax Compliance

The respondents were asked to indicate their level of level of agreement with the following statements. This was to be done in relation to VAT tax compliance. The findings obtained were as shown.

Table 4 .6 Statements on VAT Tax Compliance

Statements on VAT Tax Compliance	Mean	Standard. Deviation
The company submits VAT tax returns to KRA every month.	3.95	1.440
The company's VAT tax returns submitted to KRA are correctly stated.	4.01	1.359
The company pays the monthly self-assessed VAT tax to KRA by the due date	3.98	1.372

Table 4.6 indicates that the respondents agreed to have been submitting monthly VAT tax returns to KRA as shown by a mean score of 3.95 and a standard deviation of 1.440. Additionally, the respondents agreed that the company's VAT tax returns submitted to KRA were correctly stated as shown by a mean score of 4.01 and a standard deviation of 1.359 .Further, the respondents agreed that they paid the monthly self- assessed VAT tax to KRA by the due date as exhibited by a mean score of 3.98 and a deviation of 1.372.

4.4 Inferential Statistics

4.4.1 Diagnostic Tests

Normality, Multicollinearity and heteroscedastic tests were conducted in order to ascertain the validity of the data used.

4.4.1.1 Normality Test

To test for normality, the Shapiro-Wilk test was used. The null hypothesis for the test expressed that the residuals are ordinarily disseminated while the alternate hypothesis

expressed that the residuals are not ordinarily dispersed. The outcome of the Shapiro-Wilk test is as shown below.

Table 4.7: Test for Normality

	Shapiro-Wilk Test		
	Statistic	df	Sig.
VAT Compliance	.395	145	.076

(Researcher, 2020)

The probability estimation of the Shapiro-wilk test for VAT compliance among large taxpayers remained at 0.076. Since the value is more than 0.05, it was assumed that the data set followed a normal distribution hence the study failed to reject the null hypothesis. According to Razali and Wah (2011) , it was held that information set did not fundamentally go astray from a normal distribution.

4.4.1.2 Multicollinearity

Multi-collinearity multi-collinearity alludes to the nearness of relationships between the indicator factors. (William, 2013).To test for Multi-collinearity, the study used Variance Inflation Factor (VIF) which was calculated using SPSS. If the VIF is less than 5 (≤ 5) this indicates that no Multi-collinearity exist. If the VIF of greater than 10 ($VIF \geq 10$), This indicates that there exist a Multi-collinearity issue .The findings are as shown below.

Table 4.8 Multicollinearity Test using Variance of Inflation Factor

Variables	Tolerance	VIF
Taxpayers' perception	0.622	1.608
Level of IT literacy	0.547	1.829
Knowledge of tax laws	0.394	2.538
Costs of compliance	0.441	2.267
Mean	0.501	2.06

Source: (Research Data, 2020)

The findings revealed that no multi-collinearity existed between the dependent variable and the independent variables. This is because the Variance Inflation Factors for all the variables was less than 5 ($VIF \leq 5$) as indicated above.

4.4.1.3 Heteroskedacity Test.

The rule of thumb states that , In the event that the probability value is greater than 0.05, then there exist no heteroscedasticity issue and vice versa.

Table 4.9: Heteroscedacity Test.

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
(Constant)	.212	.178		1.463	.075
Large taxpayers perception	.516	.269	1.751	2.029	.053
Knowledge of tax laws	.335	.262	.758	1.919	.081
Level of IT literacy	.475	.108	3.158	5.398	.062
Costs of Compliance	.283	.082	0.273	.931	.319

Source: (Researcher, 2020)

In view of the findings above, the probability values obtained for Large taxpayers perception, Knowledge of tax laws, Level of IT literacy and Costs of Compliance were 0.053, 0.081, 0.062 and 0.319 respectively. All these values were greater than 0.05 hence there exist no heteroscedasticity issue (Glejser, 1969). If there exist no heteroscedasticity issue, the regression model will give one-sided assessments of the relationship between the dependent and the independent variables.

4.4.2 Pearson Correlation analysis

Having done the descriptive analysis, the study conducted a correlation analysis to determine the strength and significance of the relationship between the study variables. The table below presents the Pearson Correlation Output as derived from SPSS.

Table 4.10: Correlation Matrix

	VAT Compliance	Tax	Taxpayers Perception	Knowledge of Tax Laws	IT Literacy	Costs of Compliance
VAT Compliance	Pearson Correlation	1				
	Sig (2- Tailed)					
Taxpayers Perception	Pearson Correlation	0.506**	1			
	Sig (2- Tailed)	.000				
Knowledge of Tax Laws	Pearson Correlation	.599**	0.583**	1		
	Sig (2- Tailed)	.000	.000			
IT Literacy	Pearson Correlation	.688**	0.488**	0.568**	1	
	Sig (2- Tailed)	.000	.000	.000		
Costs of Compliance	Pearson Correlation	0.662**	0.428**	0.506**	0.739**	1
	Sig (2- Tailed)	.000	.000	.000	.000	

**Correlation is significant at the 0.01 level (2-tailed)

Source: Researcher (2020)

The results revealed that the itax adoption determinants and VAT tax compliance have a statistically significant relationship ($p < .001$). The direction of the relationship is positive. This implies that itax adoption determinants and VAT Tax Compliance are positively correlated hence these variables tend to increase together.

4.4.3 Regression Analysis

Table 4 .11 Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.762	.581	.569	.68651

(Researcher, 2020)

From the findings above, the value of R stood at 0.762, adjusted R^2 was 0.569 while the value of R^2 was 0.581. This means that 58.1% of variations in VAT tax compliance amongst large corporate taxpayers were explained by the independent variables of the study. However there other factors that influence VAT tax compliance amongst large corporate taxpayers that were not involved in the model. This accounted for 41.9%.

Table 4.12 Analysis of Variance and F-Test Results

Model	Sum of squares	df	Mean Square	F	Sig	
1	Regression	92.165	4	23.041	48.889	.000 ^b
	Residual	66.453	141	.471		
	Total	158.618	145			

(Researcher, 2020)

The findings in the above table indicate that the calculated value of F as 48.889 while the F critical value is 41.465. This means that since the calculated value of F is greater than the critical F value, then the regression model was significant and hence a dependable indicator of the study findings. As far as the p values were concerned, the study showed a probability of 0.000. This value is less than 0.05 and thus was statistically significant. This suggests that the information set is suitable for evaluating the connection concerning itax adoption determinants and Value Added Tax compliance. The independent variables Large taxpayers perception,, Knowledge of tax laws, Level of IT literacy , and Costs of Compliance influence the Value Added Tax compliance among large corporate taxpayers in Kenya.

As far as p esteems, the examination demonstrated 0.000 which is under 0.05 and in this way measurably huge. This infers the informational collection is suitable for examining the relationship.

Table 4.13 Regression Results

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
(Constant)	.193	.285		.678	.499
Large taxpayers perception	.124	.078	.110	1.592	.004
Knowledge of tax laws	.251	.084	.222	3.006	.003
Level of IT literacy	.330	.095	.302	3.482	.001
Costs of Compliance	.276	.081	.279	3.399	.001

(Researcher, 2020)**4.5 Hypothesis Testing****4.5.1 Effect of large Taxpayer’s Perception on VAT tax compliance among large corporate taxpayers in Kenya**

H₀₁: Large taxpayers’ perception towards the utilization of itax framework does not have any significant influence on VAT tax compliance.

The results presented in Table 4.12 above indicate that large taxpayers perception has a positive and statistically significant effect on VAT tax compliance among large corporate taxpayers in Kenya. ($\beta = 0.124, p 0.014$). The results indicate that , improvement in the level of Large taxpayers perception towards itax will result to 0.124 increase in the level of VAT tax compliance among large corporate taxpayers in Kenya. From these findings, we can reject the null hypothesis that “Large taxpayers’ perception towards the utilization of itax framework does not have significant effect on VAT tax compliance”.

These results are consistent with the findings of Magutu and Wanjohi (2010) who established that tax compliance may be influenced by the taxpayers' perceptions of the tax system and the Revenue Authority. These results are also consistent with the findings of Abubakar and Christopher (2013) who evaluated taxpayers' attitude and its effects on tax compliance decisions in Tamale Ghana. The study established that Individual taxpayers had concern for the amount of taxes of they pay.

A study by Tilahun and Yidersal (2014) argue that taxpayer's perception did not significantly relate with tax compliance. Hence, it shows that previous studies have found controversial results about the association between taxpayer's perception and tax compliance.

4.5.2 Effect of Knowledge of Tax Laws on VAT tax compliance among large corporate taxpayers in Kenya.

H0₂: Large taxpayers' knowledge of tax laws does not have any significant influence on VAT tax compliance.

The results presented in table 4.12 above suggest that knowledge of tax laws has a positive and statistically significant effect on VAT tax compliance. ($\beta = 0.251$, $p = 0.003$). The results propose that a rise in the knowledge of tax laws will cause 25.1% increase in level of VAT tax compliance among large corporate taxpayers in Kenya. From these findings, we can accept the alternate hypothesis that "Large taxpayers' knowledge of tax laws has a significant influence on VAT tax compliance"

These findings are consistent with those of Ochola (2012) who established that tax knowledge has a significant impact on tax compliance even though the level of tax knowledge varies significantly among respondents. These findings are also consistent with those of Palil and Mustapha (2010) who carried out a study on the determinants

of tax compliance in Self-Assessment System in Malaysia and established that in the self-assessment system in Malaysia, tax knowledge has a significant impact on tax compliance and the level of Tax knowledge varies among respondents.

The above mentioned studies, which indicate a positive relationship between tax knowledge and compliance behavior, however, were not consistent with an earlier study by Harris (2001), who claimed that tax knowledge has no direct significant effect on taxpayers' compliance behavior. One possible explanation for such inconsistent results is the difference in tax jurisdictions.

4.5.3 Effect of large taxpayer's level of IT literacy on VAT tax compliance among large corporate taxpayers in Kenya

H0₂: Large taxpayers' level of IT literacy does not have any significant influence on VAT tax compliance.

The results presented in Table 4.12 above suggest that level of IT literacy has a positive and statistically significant effect on VAT tax compliance. ($\beta = 0.330$, $p = 0.001$). The results propose that growth in the level of IT literacy will cause 33.0% increase in level of VAT tax compliance among large corporate taxpayers in Kenya. From these findings, we can reject the null hypothesis that “: Large taxpayers' level of IT literacy does not have significant effect on VAT tax compliance”.

These findings are consistent with those of Gwaro, Maina and Kwasira (2016) who established that computer literacy had significant effect on the influence of tax compliance levels amongst small and medium enterprises in Nakuru County. Makanga (2010) also found that in the fast changing business world, technology has become part and parcel of any business growth hence KRA must embrace modern technology to enhance efficiency in tax compliance.

4.5.4 The effect of costs of compliance on VAT tax compliance among large corporate taxpayers in Kenya

H04: Costs of compliance does not have any significant influence on VAT tax compliance among large corporate taxpayers.

The summary of the findings shown in the table above indicate that Costs of compliance has a negative and statistically insignificant influence on VAT tax compliance ($\beta = 0.276, =-0.001$). This indicates that an increase in the costs of compliance will result in a 27.6% decline in the level of VAT tax compliance. From these findings, we can reject the null hypothesis that “: Costs of compliance does not have significant effect on VAT tax compliance among large corporate taxpayers”.

These findings are consistent with the findings of Mogeni (2014) who established that compliance cost had the negative effect on level of tax compliance. These findings are also consistent with the findings of Kemboi and Tarus (2012) who examined determinants of tax compliance in Kenya for a period between 2007 to 2009 using quarterly secondary data. The results indicated that, tax compliance cost, fines and penalties, perceived opportunity for tax evasion and tax knowledge and education are important determinants of tax compliance. Olweny and Omondi (2011), investigated the determinants of tax compliance on the firms listed at the Nairobi Securities Exchange, Kenya and found out that tax compliance costs and perceived opportunity for tax evasion affect tax compliance levels among firms.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This section explains the summary and conclusions arrived at. Also the recommendations for improvement, contribution of knowledge, policy recommendation and suggestions for other areas of study.

5.2 Summary

The aim of this study was to evaluate the effect of itax on VAT tax compliance by Large Taxpayers. The purpose of the study was : To assess the influence of large taxpayers' perception towards the utilization of itax framework on VAT tax compliance, to find out the effect of large taxpayer's level of IT literacy on VAT tax compliance, to establish the effect of large taxpayers knowledge of tax laws on VAT tax compliance and to establish the effect of costs of compliance on VAT tax compliance amongst large taxpayers.

So as to accomplish the above mentioned, the study utilized a descriptive survey design. This facilitated the gathering of the main information as a method of attaining the study objects. The populace of the study comprised of Large Taxpayers registered for VAT who at present total to 1,238. The research utilized stratified technique to attain a sample of 62 respondents, out of which 40 responded. The collection of the primary data was completed by means of surveys which were structured and tested so as to guarantee that there was validity and consistency.

Data collected was analysed using descriptive and inferential statistics. This comprised frequencies, percentages, regression tables and correlation. Information

was presented in the form of figures and tables. Statistical Package for Social Sciences (SPSS) was used for analysis of data collected.

5.3 Conclusions

5.3.1 Large taxpayer perception towards itax

The study revealed that, majority of the respondents agree, that it's their obligation as citizens to support the government by paying taxes. Also the respondents agreed that the itax system in place motivates them to voluntarily comply with their tax obligations. Additionally, the respondents further agreed that K.R.A has put in place enough measures to ensure that taxpayers know of their obligations and repercussions of noncompliance. This means that taxpayers have actually embraced the use of itax to fulfill their obligation to pay taxes. Therefore the study concludes that large taxpayer's perception towards the use of itax has a positive and statistically significant effect on VAT tax compliance.

5.3.2 Large taxpayer's knowledge of tax laws

The findings of the study revealed that the respondents agreed that they are aware of the tax due dates that relate to their business. Further the study revealed that the respondents agreed that they can pay their taxes in all obligations without being followed. Moreover, the respondents agreed that higher income earners should pay more taxes than lower income earners. The study therefore concludes that large taxpayer's knowledge in tax laws has a positive and statistically significant effect on VAT tax compliance.

5.3.3 Large taxpayer's level of IT literacy

The study revealed that majority of the respondents agreed that the VAT tax return is easy and simple to complete. This means itax system is simple and easy to understand.

Further, the study revealed that respondents agreed that they feel that there is a lot that can be done on our tax systems to ease the work of preparation of tax returns and payment. As well, the respondents agreed that they are able to correctly calculate the tax that they are due to pay. Findings revealed that significance number of the respondents are able to file their VAT return and make the payments since they were IT literate. The study therefore concludes that taxpayers level of IT literacy has a positive and statistically significant effect on VAT tax compliance.

5.3.4 Costs of compliance

The study revealed that, the respondents agreed that the cost of filing a tax return is low. Additionally, the respondents agreed that the cost of hiring a tax agent is low. Further, the respondents agreed that the cost of travelling in order to file a return is low. This is because KRA has established support centres in many locations country wide hence easily accessible. The study therefore concludes that Costs of compliance has a negative and statistically insignificant effect on VAT tax compliance.

5.3.5 VAT Tax Compliance

The findings of the study indicate that, the respondents agreed they have been submitting monthly VAT tax returns to KRA every month. Additionally, the respondents agreed that the company's VAT tax returns submitted to KRA were correctly stated. Further, the respondents agreed that they paid the monthly self-assessed VAT tax to KRA by the due date.

5.4 Recommendations

The study recommends that Kenya Revenue Authority needs to guarantee that they deal with the necessities of both the Authority and the Large Taxpayers while building up their systems. This can be done by ensuring that they are efficient and user friendly.

This examination recognizes how innovation aids in improving compliance with VAT amongst the taxpayers in the LTO and suggests that there is need to sharpen the users on the systems set up and their benefit as far as increasing of compliance is concerned.

The study also suggests that new tax systems should be developed and the new ones should be improved on need basis .This is because Large Taxpayers have given a positive response on their willingness to grasp technology in the long term. This will guarantee that expertise is maintainable and hence increase the level of compliance.

Level of compliance is hindered by high costs incurred by taxpayers to comply. This study therefore recommends that Kenya Revenue Authority should ensure that it is not very expensive to both the taxpayer and the authority to ensure compliance.

5.5 Contribution of Knowledge

The study adds more information to the body of knowledge on the effect of itax adoption on value added tax compliance among large taxpayers in Kenya. Specifically, the study provides information on the effect of large taxpayer's perception towards itax, Large taxpayer's knowledge of tax laws, Large taxpayer's level of IT literacy and Costs of compliance on value added tax compliance among large taxpayers in Kenya.

5.6 Policy Recommendation

The primary goal of revenue authority is to collect the taxes and duties payable in accordance with the law and to do this in such a manner that will sustain confidence in the tax system and its administration. The actions of taxpayers whether due to ignorance, recklessness or deliberate evasion as well as weaknesses the in the tax administration means that instances of failure to comply with the law are inevitable.

Therefore, tax administration should have in place strategies, structures and systems to ensure that non-compliance with tax law is kept to minimum. An important insight in the development and computerization of tax administration on compliance programme is that it must be well balanced. It should include a good mix of both proactive and reactive systems as well as systems that covers all aspects of compliance management from education through enforcement and prosecution.

Tax law and systems by their very nature are subject to frequent changes. Every year the annual budget speech introduces new systems, laws, amend or to cancel existing one .These frequent changes can make the system confusing as well as complicate the tax system. After many a few years these changes and amendments become so many that the taxpayer find it difficult to know which system to follow. There is need therefore for the tax administration to undertake periodic consolidation of the tax system so that it can have all the changes compiled into one system to which both tax taxpayers and tax administration can have easy and ready to access.

Tax system should be designed to leave economic behavior unaffected so as to minimize efficiency losses associated with the system. The tax system should not only avoid economic behavior distortion but should also yield sufficient revenues to fund socially useful expenditure without producing substantial inequity. A more useful guideline is that the tax system should be as neutral as possible that is, minimize discrimination in terms of tax rate that can be applied.

5.7 Suggestions for further studies

This study suggests that it is important to carry out another study to establish how adopting itax influences compliance levels of small and medium enterprises. The study also suggests that there is need to conduct more research, by the tax administration and other researchers on the suitability of various taxes, tax law and

enforcement activities as well as the tax amnesties and quality services to be able to conclusively determine their role in enhancement of tax compliances. A comprehensive study of small, medium and large taxpayers will also give more insight into this subject.

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APPENDICES

APPENDIX I : INTRODUCTION LETTER

Dear Respondent,

My name is Rose Ndoti Maithya, a student of MSc. Finance from Kenyatta University. I am conducting a thesis which examines the **effect of itax adoption determinants on the VAT tax compliance among large corporate taxpayers in Kenya**. This thesis is only for academics purposes and won't be utilized for some other reason. The data given in this examination will be kept private and mysterious. Your participation in such manner is profoundly valued.

Much obliged to you

APPENDIX II: APPROVAL OF RESEARCH PROPOSAL



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Internal Memo

FROM: Dean, Graduate School **DATE:** 24th August, 2018
TO: Ms. Maithya Rose Ndoti **REF:** D58/CTY/PT/28161/2014
C/o Department of Accounting & Finance
SUBJECT: APPROVAL OF RESEARCH PROPOSAL

=====
This is to inform you that Graduate School Board, at its meeting on 22nd August, 2018, approved your Research Proposal for the M.Sc. Degree entitled, "*Itax* Adoption and Value Added Tax Compliance among Large Corporate Taxpayers in Kenya."

You may now proceed with your Data collection, subject to clearance with the Director General, National Commission for Science, Technology & Innovation.

As you embark on your data collection, please note that you will be required to submit to Graduate School completed Supervision Tracking Forms per semester. The form has been developed to replace the Progress Report Forms. The Supervision Tracking Forms are available at the University's Website under Graduate School webpage downloads.

Thank you.

JACKSON LUVUSI
FOR: DEAN, GRADUATE SCHOOL



CC. Chairman, Accounting & Finance Department

Supervisors:

1. Dr. Farida Abdul
C/o Department of Accounting & Finance
Kenyatta University
2. Dr. Paul Sang
C/o Department of Management Science
Kenyatta University

JL/cww

APPENDIX III:KENYATTA UNIVESITY RESEARCH AUTHORISATION



**KENYATTA UNIVERSITY
GRADUATE SCHOOL**

E-mail: dean-graduate@ku.ac.ke

Website: www.ku.ac.ke

P.O. Box 43844, 00100
NAIROBI, KENYA
Tel. 020-8704150

Our Ref: D58/CTY/PT/28161/2014

DATE: 24th August, 2018

Director General,
National Commission for Science, Technology
and Innovation
P.O. Box 30623-00100
NAIROBI

Dear Sir/Madam,

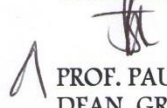
**RE: RESEARCH AUTHORIZATION FOR MS. MAITHYA ROSE NDOTI – REG.
NO. D58/CTY/PT/28161/14**

I write to introduce Ms. Maithya Rose Ndoti who is a Postgraduate Student of this University. She is registered for M.Sc. degree programme in the Department of Accounting & Finance.

Ms. Maithya intends to conduct research for a M.Sc. thesis Proposal entitled, “*Tax Adoption and Value Added Tax Compliance among Large Corporate Taxpayers in Kenya.*”

Any assistance given will be highly appreciated.

Yours faithfully,


PROF. PAUL OKEMO
DEAN, GRADUATE SCHOOL

JL/cmw



APPENDIX IV: NACOSTI RESEARCH AUTHORISATION



NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY AND INNOVATION

Telephone: +254-20-2213471,
2241349, 3310571, 2219420
Fax: +254-20-318245, 318249
Email: dg@nacosti.go.ke
Website : www.nacosti.go.ke
When replying please quote

NACOSTI, Upper Kabete
Off Waiyaki Way
P.O. Box 30623-00100
NAIROBI-KENYA

Ref. No. **NACOSTI/P/18/33375/25696**

Date: **13th October, 2018**

Rose Ndoti Maithya
Kenyatta University
P.O. Box 43844-00100
NAIROBI

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on *“Itax adoption and Value Added Tax compliance among large corporate taxpayers in Kenya”* I am pleased to inform you that you have been authorized to undertake research in **Nairobi County** for the period ending **12th October, 2019**.

You are advised to report to **the County Commissioner and the County Director of Education, Nairobi County** before embarking on the research project.

Kindly note that, as an applicant who has been licensed under the Science, Technology and Innovation Act, 2013 to conduct research in Kenya, you shall deposit **a copy** of the final research report to the Commission within **one year** of completion. The soft copy of the same should be submitted through the Online Research Information System.


BONIFACE WANYAMA
FOR: DIRECTOR-GENERAL/CEO

Copy to:

The County Commissioner
Nairobi County.

The County Director of Education
Nairobi County.

APPENDIX V: QUESTIONNAIRE

Section A: Background Information. (Please tick [] where appropriate

1. Kindly indicate your gender:

Male ()

Female ()

2. Kindly indicate your age category:

20 – 30	
31 - 40	
41 – 50	
Above 50	

3. What is your highest level of education?

Degree/Professional ()

Masters ()

Others ()

4. For how long have you been employed?

2 years and below []

3 - 5 years []

6 - 10 years []

Above 10 years []

5. Kindly indicate the sector of your business

Manufacturing []

Oil and Service Sector []

Agriculture and Wholesalers []

Banks and Insurance []

Government and Parastatals []

Construction []

SECTION B: Large taxpayers’ perception towards the use of itax.

6. Kindly give your opinion for each of the following statements using the following scale

1. Strongly disagree 2. Disagree 3. Not certain 4. Agree 5. Strongly agree

Statement	1	2	3	4	5
I believe it’s my obligation as a citizen to support the government by paying taxes					
The tax system in place motivates me to voluntarily comply with my tax obligations.					
K.R.A has put in place enough measures to ensure that taxpayers know of their obligations and repercussions of noncompliance.					

SECTION C: Large taxpayer’s level of IT literacy.

7. Please state your opinion on the given statement using the following scale

1. Strongly disagree 2 .Disagree 3. Not certain 4 .Agree 5 .Strongly agree

	1	2	3	4	5
The VAT tax return is easy and simple to complete					
I feel that there is a lot that can be done on our tax systems to ease the work of preparation of tax returns and payment.					
I am able to correctly calculate the tax that I am due to pay					

SECTION D: Large taxpayer’s knowledge of tax laws

9. Please state your opinion for the given statements using the following scale

1. Strongly disagree 2 .Disagree 3. Not certain 4 .Agree 5 .Strongly agree

Statements	1	2	3	4	5
I am aware of the tax due dates that relate to my business.					
I feel that I can pay my taxes in all obligations without being followed					
Higher income earners should pay more taxes than lower income earners					

SECTION E: Costs of compliance

10. Please state your opinion for each given statements using the following scale

1. Strongly disagree 2 .Disagree 3. Not certain 4 .Agree 5 .Strongly agree

Statement	1	2	3	4	5
The cost of filing a tax return is low					
The cost of hiring a tax agent is low					
The cost of travelling in order to file a return is low					

SECTION F: VAT Tax Compliance

11. Please Tick where appropriate

1. Strongly disagree 2 .Disagree 3. Not certain 4 .Agree 5 .Strongly agree

Statement	1	2	3	4	5
The company submits VAT tax returns to KRA every month.					
The company's VAT tax returns submitted to KRA are correctly stated.					
The company pays the monthly self- assessed VAT tax to KRA by the due date					

APPENDIX VI: LIST OF RESPONDENTS

	Wholesalers		Oil &Transport
1	Clean Shelves Supermarket	97	Galana Oil Kenya Limited
2	Diamond Wholesalers Ltd	98	Gapco Kenya Limited
3	Eastleigh Mattresses Ltd	99	Gulf Energy Limited
4	Housemart Ltd	100	Habiboil K Ltd
5	Ilsan Enterprises Limited	101	Hashi Energy Limited
6	Jaykay Enterprises Limited	102	Hass Petroleum Kenya Ltd
7	Lima Ltd	103	Heller Petroleum Limited
8	Mathai Supermarket	104	Jade Petroleum Limited
9	Morganite Limited	105	Jipa Oil Co Ltd
10	Mshale Commodities Limited	106	Kenolkobil Limited
11	Mt Kenya Tobacco Stores Ltd	107	Dhl Worldwide Express Kenya Limited
12	Quick Budget Stores Limited	108	East African Commercial And Shipping Company Ltd
13	Ray Stores Limited	109	Easy Coach Limited
14	Red Dot Distribution Limited	110	Express Kenya Limited
15	Riya International Limited	111	Express Travel Group Limited
16	Satellite Supermarket Limited	112	Hakika Transport Services Limited
17	Summer Africa Limited	113	Japan Port Consultants Limited
18	Supplies And Marketing Company Limited	114	Kenya Ferry Services Limited
19	Supplies Services Ltd	115	Kenya Railways
20	The Metal Merchants Ltd	116	Kyoga Hauliers
	Insurance	117	Masai (K) Limited
21	Kenya Orient Insurance Co. Ltd		Government
22	Kenya Reinsurance Corporation	118	Ministry Of Tourism
23	Liaison Group (Insurance Brokers) Limited	119	The National Treasury
24	Liberty Assurance Company Limited	120	Ministry Of Mining
25	Madison Insurance Co (K) Ltd	121	Ministry Of Industrialization
26	Mayfair Insurance Co Ltd	122	Ministry Of Foreign Affairs
27	Metropolitan Life Insurance Kenya Limited	123	State Department For Planning
28	Occidental Insurance Company Limited	124	State Department For Devolution
29	Old Mutual Life Assurance Company Ltd	125	State Department Of Transport
30	Pacis Insurance Co. Ltd	126	State Department Of Infrastructure
31	Pan Africa Life Assurance Limited	127	Ministry Of Energy And Petroleum
	Construction	128	Ministry Of Lands Housing And Urban Development
32	Associated Construction Co (K) Ltd	129	Ministry Of Lands And Physical Planning
33	Associated Construction Company	130	The Presidency
34	Bende Contractors Co Limited	131	State Department For Interior And Coordination
35	Catic (K)	132	National Assembly
36	Catic (T)	133	Ministry Of Defence
37	Caticbjshantui	134	National Police Service Commission
38	China Jiangxi International Kenya Limited	135	The Commission On Revenue Allocation

39	Ifata Engineering Services Limited	136	Ministry Of Health
40	Karsan Ramji & Sons Ltd	137	Public Service Commission
41	Kay Construction	138	State Department For Fisheries
42	Kundan Singh	139	State Department For Livestock.
43	Maisha Mabati Mills Limited		Banks
44	Maruti Steel Limited	140	Kenya Commercial Bank Ltd
45	Mwenda Construction Ltd	141	Barclays Bank Of Kenya Limited
46	Njuca Consolidated Co Ltd	142	Equity Bank Ltd
47	Reynolds Construction	143	Cooperative Bank Of Kenya Limited
48	Shengli Eng & Consulting Company	144	Cfc Stanbic Bank Limited
49	Shengli Engineering Constr (G) Co Ltd Of Shengli Oilfield	145	Consolidated Bank Of Kenya Ltd
	Manufacturers	146	Development Bank Of Kenya
50	Bakex Millers Ltd	147	Diamond Trust Bank Kenya Limited
51	Bidco Oil Refineries Ltd	148	Family Bank
52	Broadway Bakers Ltd	149	Fidelity Commercial Bank Limited
53	Cadbury Kenya Ltd	150	Giro Commercial Bank Limited
54	Capwell Industries Ltd	151	Guardian Bank Limited
55	Edible Oil Products Ltd	152	Gulf African Bank Limited
56	Farmers Choice Ltd	153	National Bank Of Kenya Ltd
57	Giloil Company Limited	154	Oriental Commercial Bank Ltd
58	Kabansora Millers Limited		Services
59	Kapa Oil Refineries Ltd	155	Safaricom Ltd
60	Kenafic Industriess Limited	156	Vodafone Kenya Limited
61	Kenblest Limited	157	Mpesa Holdings
62	Kitui Flour Mills Ltd	158	One Communications Ltd
63	Kitui Millers Limited	159	Packet Stream Data Networks Ltd
64	Mcneel Millers Ltd	160	The Safaricom Foundation
65	Menengai Oil Refineries Ltd	161	Telkom Kenya Limited
66	Mibisco Ltd	162	Airtel Networks Kenya Limited
67	Mini Bakeries (Msa) Limited	163	Essar Telecom Kenya Limited
68	Mini Bakeries (Nbi) Limited	164	Econet Wireless Ventures (Kenya) Limited
69	Mombasa Maize Millers Limited	165	Mtn Business K Ltd
70	Mombasa Maize Millers Nairobi Limited	166	Finserve Africa Ltd
71	Mzuri Sweet Limited	167	Nation Media Group Limited
72	Nestle Equatorial African Region Limited	168	The Standard Group Limited
73	Nestle Kenya Limited	169	Royal Media Services
74	Pembe Flour Mills Ltd	170	Baraza Limited
75	Premier Flour Mills Ltd	171	Kenya Stationers Limited
76	Pwani Oil Products Ltd	172	Twiga Stationers & Printers Ltd
77	Rafiki Millers Ltd	173	Ramco Printing Works Limited
78	Supaflo Flour Mills Limited	174	Multichoice Kenya Limited
79	Swan Millers Limited		Agriculture
80	The Wrigley Co (E A) Ltd	175	Buzeki Dairy Limited
	Domestic Excise	176	Brookside Dairy Ltd
81	Diageo Kenya Limited	177	Githunguri Dairy Farmers Cs Limited
82	Kenya Breweries Limited	178	Ilara Dairy Limited
83	East African Breweries Ltd	179	Kenchic Limited
84	Kenya Maltings Ltd	180	New Kenya Cooperative Creameries Ltd
85	Central Glass Industries Ltd	181	Sameer Agriculture & Livestock (Kenya) Limited
86	Eabl International	182	Capital Fish (K) Limited
87	British American Tobacco Ltd	183	Amiran Kenya Limited
88	Bat Equitorial Africa Area Ltd	184	Kenya Seed Company Limited

89	Bat Kenya Tobacco Co Ltd	185	Aaa Growers Limited
90	Bat Kenya Tobacco Company Limited	186	Agrifresh Kenya Limited
91	Alliance One Tobacco (Kenya) Limited	187	East African Growers Limited
92	Mastermind Tobacco (K) Ltd	188	Everest Enterprises Ltd
93	Ozzbeco (K) Ltd	189	Frigoken Ltd
94	Udv Kenya Ltd	190	Homegrown Kenya Ltd
95	Africa Spirits Ltd	191	James Finlay Kenya Limited
96	London Distillers Ltd	192	Kakuzi Limited

APPENDIX VII: LIST OF LARGE TAXPAYERS REGISTERED FOR VAT

	Wholesalers		
		639	Engen Kenya Limited
1	Ayoti Distributors Limited	640	Essar Petroleum (East Africa) Limited
2	Bia Bora Distributors Limited	641	Euro Petroleum Products Ealimited
3	Bia Tosha Distributors Ltd	642	Fossil Fuels Limited
4	Bia Yetu Agencies Limited	643	Galana Oil Kenya Limited
5	Gachanja Muhoro And Sons Limited	644	Gapco Kenya Limited
6	Ishano Distributors Ltd	645	Global Petroleum Products Kenya Limited
7	Kamahuha Ltd	646	Gulf Energy Limited
8	Kitui Distributors Limited	647	Habiboil K Ltd
9	Mombasa Tamasha Distributors Company Ltd	648	Hashi Energy Limited
10	Mt Kenya Beer Distributors Limited	649	Hass Petroleum Kenya Ltd
11	Pekay Brothers Ltd	650	Heller Petroleum Limited
12	Rwathia Distributors Limited	651	Jade Petroleum Limited
13	Veew Distributors Limited	652	Jipa Oil Co Ltd
14	Wamuti Distributors Limited	653	Kenolkobil Limited
15	Amritlal Sojpar Shah Wholesalers Limited	654	Kyama Petrol Station Limited
16	Blue Nile (East Africa) Limited	655	Lacheka Lubricants Limited
17	Bowip Agencies Ltd	656	Libya Oil Kenya Limited
18	Gerishon Kibugi Kamuri And Sons Limited	657	Metro Petroleum Limited
19	Hydery (P) Limited	658	Mid Oil Africa Limited
20	Hypermart Limited	659	Moledina Enterprises Limited
21	K K Shah & Colimited	660	National Oil Corporation Of Kenya Ltd
22	Kanini Haraka Enterprises Limited	661	Netco Management Limited
23	Kericho Wholesalers Limited	662	Oceanic Oil Limited
24	Kotecha Wholesalers Limited	663	Oil City Limited
25	Laare Kamukunji Stores Limited	664	Oilcom (K) Limited
26	Maarufu Enterprises Ltd	665	One Petroleum Limited
27	Mahitaji Enterprises Limited	666	Oryx Energies Kenya Ltd Fta Addax
28	Mega Wholesalers Limited	667	Petro Oil Kenya Limited
29	Middleline Distributors Limited	668	Premium Petroleum Company Limited
30	Mjengo Ltd	669	Primefuels Kenya Limited
31	Naushad Trading Company Ltd	670	Regnol Oil (K) Limited
32	New Nyanza Wholesalers Ltd	671	Riva Petroleum Dealers Limited
33	Ouru Super Stores Limited	672	Royal Energy K Limited
34	Patrick Ndichu Gitau And Sons Ltd	673	Shell & Bp Services Ltd
35	Pisu And Company Ltd	674	Shell Bitumen East Africa Limited
36	Rainmac Metal Forwarders Ltd	675	Shell Chemicals

37	Rising Star Commodities Limited	676	Solvochem(Prev. Shell Chem)
38	Scooby Enterprises Limited	677	Tosha Petroleum (Kenya) Limited
39	Sojpar Limited	678	Total (K) Ltd
40	Summer Distributors Limited	679	Triton Bulk Storage Co. Ltd
41	Summer Limited	680	Triton Gas Stations Ltd
42	Summer Merchandise Limited	681	Triton Petroleum Company Limited
43	Towfiq Distributors & Wholesales	682	Vivo Energy East Africa Limited
44	Yh Wholeslers	683	Vivo Energy Malindi Limited
45	Deacons Kenya Ltd	684	Gulf Power Ltd
46	King'S Wear Limited	685	Futures Energy Company Limited
47	Hot Point Appliances Ltd	686	Nixomb Limited
48	Nabico Enterprises Ltd	687	Trojan International Limited
49	Five Star Agencies Limited	688	K. K. Transporters Limited
50	Nakumatt Holdings Limited	689	Somken Petroleum Company Limited
51	Nakumatt Investments Ltd	690	Daybreak Limited
52	Chandarana Supermarket Ltd	691	Kec International Limited
53	Eldo Matt Supermarket	692	Vestas Eastern Africa Limited
54	Gilanis Supermarket Limited	693	East African Gasoil Limited
55	Kamindi Selfridges Super Markets Limited	694	Ktda Power Company Limited
56	Naivas Limited	695	Master Power Systems Limited
57	Peter Mulei & Sons Limited	696	Dola Petroleum (K) Limited
58	Tusker Mattresses Ltd	697	Olympic Petroleum Limited
59	Uchumi Supermarket Ltd	698	Lalji Ramji Filling Station Limited
60	Ukwala Supermarket Kisumu Ltd	699	Astrol Petroleum Company Limited
61	Ukwala Supermarket Limited	700	Luqman Petroleum Limited
62	Woolmatt Limited	701	Towba Petroleum Company Limited
63	Allied Metal Services Ltd	702	Bill Investments Limited
64	Bertiner Enterprises Limited	703	Bushra Energy Limited
65	Hasbah Kenya Limited	704	Kencor Petroleum Limited
66	Heyoto Enterprises Limited	705	Williamson Power Limited
67	Horizonell Frontiers Limited	706	City Oil (K) Limited
68	Leens Store Limited	707	Anipotiki Kenya Limited
69	Nairobi Beverage Limited	708	Kenya Airports Authority
70	Ouru Discount Centre Limited	709	Kenya Ports Authority
71	Rift Valley Agencies	710	Kenya Airways Ltd
72	White Trading Company Limited	711	Kenya Pipeline Co Ltd
73	Achelis Material Handling Limited	712	Kenya Petroleum Refineries Limited
74	Agni Enterprises Limited	713	Acceler Global Logistics Limited
75	Beekay Suppliers Limited	714	Agility Logistics Limited
76	Benchmark Distributors Limited	715	Air Kenya Limited
77	Brand Limited	716	Airkenya Express Limited

78	Cieni Plains Company Limited	717	Akamba Public Road Services Ltd
79	Clean Shelves Supermarket	718	Andy Forwarders Services Ltd
80	Diamond Wholesalers Ltd	719	Anwarali And Brothers Limited
81	Eastleigh Mattresses Ltd	720	Awadh Omar Bayusuf & Sons Ltd
82	Housemart Ltd	721	Bash Hauliers Limited
83	Ilsan Enterprises Limited	722	Blue Bird Aviation Limited
84	Jaykay Enterprises Limited	723	Blue Bird Aviation Ltd
85	Lima Ltd	724	Bunson Travel Service Ltd
86	Mathai Supermarket	725	Consolbase Limited
87	Morganite Limited	726	Dac Aviation (Ea) Limited
88	Mshale Commodities Limited	727	Dhl Exel Supply Chain Kenya Limited
89	Mt Kenya Tobacco Stores Ltd	728	Dhl Logistics(Formerly Thomsons)
90	Quick Budget Stores Limited	729	Dhl Worldwide Express Kenya Limited
91	Ray Stores Limited	730	East African Commercial And Shipping Company Ltd
92	Red Dot Distribution Limited	731	Easy Coach Limited
93	Riya International Limited	732	Express Kenya Limited
94	Satellite Supermarket Limited	733	Express Travel Group Limited
95	Summer Africa Limited	734	Hakika Transport Services Limited
96	Supplies And Marketing Company Limited	735	Japan Port Consultants Limited
97	Supplies Services Ltd	736	Kenya Ferry Services Limited
98	The Metal Merchants Ltd	737	Kenya Railways
99	The Option Two Limited	738	Kyoga Hauliers
100	Transmattresses Limited	739	Masai (K) Limited
101	Ukwala Supermarket(Eldoret)	740	Mombasa Cointainer Terminal Ltd.
102	Ukwala Supermarket(Nakuru)	741	Motrex Limited
103	Vitas Enterprises Limited	742	Multiple Hauliers (E A) Ltd
104	Yh Kenya Limited	743	Multiple Solutions Limited
105	Outlook Limited	744	P N Mashru Limited
106	Shiva Mombasa Ltd	745	Regional Air (Air Kenya Aviation Ltd)
107	Khetia Drappers Ltd	746	Rift Valley Railways (Kenya) Limited
108	Bell Kenya Company Limited	747	Roy Hauliers
109	Four Winds Trading Company Limited	748	Siginon Freight Limited
110	Ourupower Limited	749	Spedag Interfreight Kenya Limited
111	Ocean Distributors Limited	750	Spedag Spedition Kenya Limited
112	Ocean Distributors Limited	751	Swift Truckers Limited
113	Yh Wholesalers Limited	752	Transport And Lifting Services Ltd
114	B. N. Kotecha And Sons Limited	753	Aerospace Consortium Ltd
115	Yako Supermarket (K)Limited	754	Autoxpress Limited
116	New Generation Self Service Store Limited	755	Bhachu Industries Ltd

117	Tumaini Self Service Limited	756	C M C Motors Group Limited
118	New Adatia Wholesalers Ltd	757	Car & General (Trading) Limited
119	Khetia Garments Limited	758	Cmc Holdings Ltd
120	Lomas & Lomas Limited	759	Cmc Motors Group Ltd
121	Tsusho Capital Kenya Limited	760	Crater Automobiles (Nairobi) Limited
122	Rods & Steel Limited	761	D T Dobie & Company (K) Ltd
123	Jumra Limited	762	Daddys Motorworld Limited
124	Lesphine Investments Limited	763	Dt Dobie (Ea) Ltd
125	Bestly Cosmetics Limited	764	Firestone Ea Ltd
126	Matolo Distributors Limited	765	Foton East Africa Limited
127	Top Line Limited	766	General Motors East Africa Limited
128	Eedi Kenya Limited	767	Kenya Coach Industries Ltd
129	G. H. Tanna And Sons Limited	768	Kingsway Tyres Limited
130	Majid Al Futtaim Hypermarkets Limited	769	Mantrac Kenya Limited
131	Ecta (Kenya) Limited	770	Rma Group (Kenya) Ltd
132	Export Trading Company Inputs Kenya Limited	771	Rma Group (Subsahara Africa) Ltd
133	Ragsons (Kenya) Limited	772	Rt (East Africa) Limited
134	Salpro Kenya Limited	773	Ryce East Africa Limited
135	Choppies Distribution Centre Kenya Limited	774	Sameer Africa Limited
136	Pramukh Cash And Carry Limited	775	Simba Colt Motors Ltd
137	M-Kopa Kenya Limited	776	Tata Africa Holdings (Kenya) Ltd
	Insurance	777	Toyota Kenya Limited
138	A P A Insurance Limited	778	Toyota Tsusho Africa (Pty) Ltd
139	Aar Health Services Limited	779	Toyota Tsusho Corporation
140	African Merchant Assurance Co. Ltd	780	Toyota Tsusho E.A. Ltd
141	African Reinsurance Corporation	781	Zarara Oil & Gas Limited
142	Aig Kenya Insurance Co. Ltd (Fta Chartis)		Government
143	Aig Kenya Insurance Co.	782	Women Enterprise Fund
144	American Life Insurance Ltd	783	University Of Nairobi Enterprises & Services Ltd
145	Aon Kenya Insurance Brokers Limited	784	University Of Nairobi
146	Apa Life Assurance Ltd (Fta Apollo	785	University Of Eldoret
147	Apollo Insurance Company Limited	786	Unclaimed Financial Assets Authority
148	Blue Shield Insurance Co. Ltd	787	Transition Authority
149	British American Insurance Co (K) Ltd	788	Tourism Fund (Board Of Trustees)
150	Cannon Assurance Limited	789	Technical University Of Mombasa
151	Cannon Holdings Limited	790	Technical University Of Kenya
152	Capex Life Assurance Co Ltd(Fta Trinity Life Assurance Co Ltd)	791	South Eastern Kenya University

153	Cfc Life Insurance Limited	792	Rural Electrification Authority
154	Cic General Assurance Limited	793	Retirement Benefits Authority
155	Cic Insurance Group Ltd (Fta Co-Operative Insurance Services)	794	Pwani University
156	Cic Life Assurance Limited	795	Public Procurement Oversight Authority
157	Concord Insurance Company Limited	796	National Water Conservation And Pipeline Corporation
158	Continental Reinsurance Limited (Dist-16)	797	National Social Security Fund(Nssf)
159	Continental Reinsurance Plc	798	National Museums Of Kenya – Nmk
160	Corporate Insurance Co Ltd	799	National Housing Corporation
161	Directline Assurance Company Limited	800	National Hospital Insurance Fund – Nhif
162	East Africa Reinsurance Company Ltd	801	National Environment Management Authority (Nema)
163	Fidelity Shield Holdings	802	National Construction Authority
164	Fidelity Shield Insurance Co Ltd	803	National Cohesion And Integration Commission
165	First Assurance Co Ltd	804	National Cereals And Produce Board
166	First Assurance Company Limited	805	National Bio-Safety Authority
167	Ga Insurance Limited	806	National Aids Control Council
168	Ga Life Assurance Ltd	807	Nairobi City Water And Sewerage Company
169	Gateway Insurance Co Ltd	808	Multimedia University Of Kenya
170	Geminia Insurance Co. Ltd	809	Moi University
171	General Accident Fire & Life Assurance Corporation Ltd	810	Moi Teaching Referral Hospital
172	Icea Lion General Insurance Company Limited	811	Meru University College Of Science & Technology
173	Icea Lion Life Assurance Company Limited	812	Masinde Muliro University
174	Insurance Regulatory Authority	813	Maseno University
175	Intra Africa Assurance Co Ltd	814	Machakos University College
176	Invesco Assurance Company Limited	815	Maasai Mara University
177	Jubilee Holdings Limited	816	Laikipia University
178	Kenindia Assurance Co. Ltd	817	Kisii University
179	Kenya National Assurance Company (2001) Limited	818	Kenyatta University
180	Kenya National Assurance Company Ltd	819	Kenyatta National Hospital
181	Kenya Orient Insurance Co. Ltd	820	Kenya Wildlife Service
182	Kenya Reinsurance Corporation	821	Kenya Utalii College
183	Liaison Group (Insurance Brokers) Limited	822	Kenya Urban Roads Authority – Kura
184	Liberty Assurance Company Limited	823	Kenya Universities And Colleges Central Placement Service

185	Madison Insurance Co (K) Ltd	824	Kenya Sugar Board – Ksb
186	Mayfair Insurance Co Ltd	825	Kenya Rural Roads Authority – Kerra
187	Metropolitan Life Insurance Kenya Limited	826	Kenya Roads Board
188	Occidental Insurance Company Limited	827	Kenya Revenue Authority (Kra)
189	Old Mutual Life Assurance Company Ltd	828	Kenya Plant Health Inspectorate Services
190	Pacis Insurance Co. Ltd	829	Kenya Ordinance Factories Corporation
191	Pan Africa Life Assurance Limited	830	Kenya National Library Services
192	Panafrica Insurance Co. Ltd	831	Kenya National Highways Authority (Kenha)
193	Phoenix Of E A Assurance Company Ltd	832	Kenya National Examinations Council – Kneec
194	Pioneer Assurance Company Limited	833	Kenya National Bureau Of Statistics (Knbs)
195	Real Insurance Co. Of E.A. Ltd	834	Kenya National Audit Office (Kenao)
196	Resolution Health East Africa Limited	835	Kenya Medical Training College
197	Resolution Insurance Co. Ltd	836	Kenya Medical Research Institute
198	Saham Assurance Co K Ltd. (Fta Mercantile Insurance Company Ltd)	837	Kenya Literature Bureau
199	Shield Assurance Company Limited	838	Kenya Forests Services
200	Standard Assurance Kenya Limited	839	Kenya Forestry Research Institute
201	Takaful Insurance Of Africa Limited	840	Kenya Film Classification Board
202	Tausi Assurance Co Limited	841	Kenya Deposit Insurance Corporation
203	The Heritage Insurance Company Limited	842	Kenya Coconut Development Authority
204	The Jubilee Ins. Co. Of Kenya Ltd.	843	Kenya Civil Aviation Authority
205	The Kenyan Alliance Insurance Co Ltd	844	Kenya Bureau Of Standards
206	The Monarch Insurance Co Ltd	845	Kenya Agricultural Research Livestock Organisation
	Construction	846	Kenya Agricultural Research Institute
207	Bamburi Cement Limited	847	Kenya Accountants And Secretaries National Examination Board
208	Athi River Mining Ltd	848	Jomo Kenyatta University Of Agriculture And Technology
209	Bamburi Special Products Limited	849	Jaramogi Oginga Odinga University Of Science And Technology
210	Cemtech Limited	850	Insurance Regulatory Authority
211	East African Portland Cement Company Limited	851	Higher Education Loans Board (Helb) In Kenya
212	Savannah Cement Limited	852	Energy Regulatory Commission
213	Mombasa Cement Limited	853	Egerton University
214	National Cement Company Limited	854	Dedan Kimathi University Of Technology
215	Aristocrat Concrete Limited	855	Constituencies Development Fund Board

216	Aristocrat Construction Limited(Dormant)	856	Commission For University Education
217	China Overseas Engineering Group Company Limited	857	Chuka University College
218	China Road & Bridge Corporation Kenya	858	Capital Markets Authority
219	China Wu Yi Company Limited	859	Brand Kenya Board In Kenya
220	China Wu Yi (Kenya) Co Ltd	860	Agricultural Fisheries & Food Authority (Affa)
221	Civicon Limited	861	Agricultural Finance Corporation
222	Davis And Shrtliff Limited	862	Agricultural Development Corporation
223	G Issaias And Company (K) Limited	863	State Department For Planning And Statistics
224	H Young & C0 (E A) Ltd	864	State Law Office And Department Of Justice
225	Hayer Bishan Singh And Sons Limited	865	State Department For Public Service And Youth Affairs
226	Impresa Construzioni Giuseppe Maltauro Spa	866	Ministry Of Tourism
227	Intex Construction Ltd(Relies On Offsets)	867	State Department For Social Protection
228	Zhongmei Engineering Group Limited	868	State Department For Labour
229	Kabuito Contractors	869	State Department For East African Integration
230	Kabuito Contractors Ltd	870	State Department For Trade
231	Laxmanbhai Construction Limited	871	State Department For Cooperatives
232	Morris And Company (2004) Limited	872	State Department For Investment And Industry
233	Mulji Devraj & Bros Limited	873	State Department For Petroleum
234	N K Brothers Limited	874	State Department For Arts And Culture
235	Nippo Corporation	875	State Department For Sports Development
236	Parbat Siyani Construction Ltd	876	State Department For Broadcasting & Telecommunication
237	Ss Mehta & Sons Ltd	877	State Department For Information Communications And Technology
238	Sbi International Holdings Ag	878	State Department For Natural Resources
239	Seyani Brothers & Company (Kenya) Limited	879	State Department For Environment
240	Sinohydro Corporation Limited	880	State Department For Irrigation
241	Sogea Satom Kenya Branch	881	State Department For Water Services
242	Spenco (K) Ltd	882	State Department For Public Works
243	Sterling Developers Limited	883	State Department For Maritime Affairs
244	Strabag Bau Ag	884	State Department For University Education
245	Strabag International Gmbh	885	State Department For Vocational And Technical Training

246	Taisei Kabushiki Kaisha	886	State Department For Basic Education
247	Triple Eight Construction (Kenya) Limited	887	State Department For Special Programmes
248	Wu Yi (K) Ltd Dormant - Activated And In Lto	888	State Department For Correlation Services
249	Aegis Construction	889	Ministry Of Tourism
250	Associated Construction Co (K) Ltd	890	The National Treasury
251	Associated Construction Company	891	Ministry Of Mining
252	Bende Contractors Co Limited	892	Ministry Of Industrialization And Enterprise Development
253	Catic (K)	893	Ministry Of Foreign Affairs
254	Caticbjshantui	894	State Department For Planning
255	China Jiangxi International Kenya Limited	895	State Department For Devolution
256	Ifata Engineering Services Limited	896	State Department Of Transport
257	Karsan Ramji & Sons Ltd	897	State Department Of Infrastructure
258	Kay Construction	898	Ministry Of Energy And Petroleum
259	Kundan Singh	899	Ministry Of Of Lands Housing And Urban Development
260	Maisha Mabati Mills Limited	900	Ministry Of Lands And Physical Planning
261	Maruti Steel Limited	901	The Presidency
262	Mwenda Construction Ltd	902	State Department For Interior And Coordination Of National Government
263	Njuca Consolidated Co Ltd	903	National Assembly
264	Reynolds Construction	904	Ministry Of Defence
265	Shengli Eng & Consulting Company	905	National Police Service Commission
266	Tulsi Construction Limited	906	The Commission On Revenue Allocation
267	Victory Constructions Co Ltd	907	Ministry Of Health
268	Vishak Builder Limited	908	Public Service Commission
269	Yamini Builders Company Limited	909	State Department For Fisheries And The Blue Economy
270	Dangote Cement Kenya Limited	910	State Department For Livestock.
271	Dangote Quarries Kenya Limited	911	State Department For Agriculture.
272	Sawla Enterprises Limited	912	Ethics And Anti-Corruption Commission
273	Epc Builders Ltd	913	Independent Electoral And Boundaries Commission
274	Landmark Holding Limited	914	Office Of The Attorney General And Department Of Justice
275	Erdemann Company (Kenya) Limited	915	Auditor General
276	Erdemann Property Limited	916	The Judiciary
277	Frabo And Company Limited	917	National Intelligence Service
278	Ahmed Noormohamed Issak Hardwares Ltd	918	Teachers Service Commission
279	Asl Limited	919	Baringo County

280	Badar Hardwares Limited	920	Bomet County
281	Central Auto & Hardwares Limited	921	Bungoma County
282	Dominion Engineering Works Ltd	922	Busia County
283	Doshi & Co Hardware Ltd	923	Elgeyo Marakwet County
284	Saj Ceramics Ltd	924	Embu County
285	Tile And Carpet Centre Limited		Banks
286	Tuffsteel Limited	925	Kenya Commercial Bank Ltd
287	Akamba Steel & General Wholesalers Limited	926	Kcb Bank Ltd
288	Badar International Limited	927	Kcb Insurance
289	Doshi And Co Electricals Ltd	928	Kencom House
290	Metsec Cables Limited	929	Savings & Loan Kenya Ltd
291	Esquire Wholesalers Limited	930	Standard Chartered Bank (K) Ltd
292	Foresight Interiors Limited	931	Barclays Bank Of Kenya Limited
293	Jubilee Jumbo Hardware Limited	932	Barclays Bank Of Kenya Limited Srbs (2009)
294	Juma Hardware Stores Ltd	933	Equity Bank Ltd
295	Nakuru Cement Suppliers Limited	934	Equity Bank (Kenya) Ltd
296	Saris Hardware Ltd	935	Equity Investment Bank Ltd
297	Accurate Steel Mills Limited	936	Equity Group Foundation
298	Apex Steel Limited	937	Equity Insurance Agency Ltd
299	Athi River Steel Plant Limited	938	Equity Nominees Ltd
300	Athi River Steel Plant Limited	939	Cooperative Bank Of Kenya Limited
301	Corrugated Sheets Limited	940	The Cooperative Bank Of Kenya Limited
302	Devki Steel Mills Limited	941	Cfc Stanbic Bank Limited
303	Doshi Enterprises Ltd	942	Cfc Bank Limited Staff Retirement Benefit
304	Doshi Ironmongers Limited	943	Cfc Properties Ltd
305	Insteel Limited	944	Cfc Stanbic Holdings Limited (Now Under Cfc Stanbic)
306	Insteel Ltd Staff Pension Scheme	945	Consolidated Bank Of Kenya Ltd
307	Kalu Works Limited	946	Development Bank Of Kenya
308	Kenya General Industries Ltd	947	Diamond Trust Bank Kenya Limited
309	Kenya United Steel Company 2006 Limited	948	Family Bank
310	Khetshi Dharamshi & Co Ltd	949	Fidelity Commercial Bank Limited
311	Mabati Rolling Mills Limited	950	Giro Commercial Bank Limited
312	Nails And Steel Products Limited	951	Guardian Bank Limited
313	Rolmil Kenya Limited	952	Gulf African Bank Limited
314	Steel Centre Ltd	953	Housing Finance Co Of Kenya
315	Steel Makers Ltd	954	Hfc Limited
316	Foresight Interiors Limited	955	K Rep Bank Limited
317	Tarmal Wire Products Limited	956	National Bank Of Kenya Ltd

318	Tononoka Steels Ltd	957	National Industrial Credit Bank Ltd
319	Classic Ironmongers Limited	958	Oriental Commercial Bank Ltd
320	Emco Billets And Steel Limited	959	Paramount Universal Bank Limited
321	Gap Fabricators Limited	960	Prime Bank Ltd
322	Kens Metal Limited	961	Equatorial Commercial Bank Ltd
323	Raj Metals Limited	962	Trans National Bank Limited
324	Standard Rolling Mills Limited	963	Victoria Commercial Bank Limited
325	Tej Steel Limited	964	African Banking Corporation Limited
326	Tononoka Rolling Mills Limited	965	Bank Of Africa Kenya Limited
327	Venus Metal (Africa) Ltd	966	Bank Of Baroda (Kenya) Ltd
328	Safal Mitek Ltd	967	Bank Of India
	Manufacturers	968	Central Bank Of Kenya
329	Atta (Kenya) Limited	969	Chase Bank (Kenya) Limited
330	Bakex Millers Ltd	970	Citi Bank Na
331	Bidco Oil Refineries Ltd	971	Jamii Bora Bank Ltd (City Finance Bank Limited)
332	Broadway Bakers Ltd	972	Commercial Bank Of Africa Ltd
333	Cadbury Kenya Ltd	973	Credit Bank Limited
334	Capwell Industries Ltd	974	Dubai Bank Kenya Limited
335	Edible Oil Products Ltd	975	Ecobank
336	Farmers Choice Ltd	976	Equatorial Commercial Holding Limited
337	Giloil Company Limited	977	Guaranty Trust Bank(K) Ltd (Fta Fina Bank Limited)
338	Kabansora Millers Limited	978	First Community Bank
339	Kapa Oil Refineries Ltd	979	Habib Bank Ag Zurich
340	Kenafriic Industriess Limited	980	Habib Bank Limited
341	Kenblest Limited	981	I & M Bank Ltd
342	Kitui Flour Mills Ltd	982	Imperial Bank Limited
343	Kitui Millers Limited	983	Kenya Post Office Savings Bank
344	Mcneel Millers Ltd	984	Middle East Bank Kenya Ltd
345	Menengai Oil Refineries Ltd	985	Trans Century Limited
346	Mibisco Ltd	986	Uba Kenya Bank Limited
347	Mini Bakeries (Msa) Limited	987	Faulu Kenya Deposit Taking Microfinance Limited
348	Mini Bakeries (Nbi) Limited	988	Century Deposit Taking Microfinance Limited
349	Mombasa Maize Millers Limited	989	Kenya Women Finance Trust- Dtm
350	Mombasa Maize Millers Nairobi Limited	990	Rafiki Deposit Taking Microfinance
351	Mzuri Sweet Limited	991	Remu Dtm Limited
352	Nestle Equatorial African Region Limited	992	Smep Deposit Taking Microfinance Limited
353	Nestle Kenya Limited	993	Sumac Dtm Limited

354	Pembe Flour Mills Ltd	994	U&I Deposit Taking Microfinance Limited
355	Premier Flour Mills Ltd	995	Uwezo Deposit Taking Microfinance Limited
356	Pwani Oil Products Ltd	996	Island Forex Bureau Limited
357	Rafiki Millers Ltd	997	Wanati Forex Bureau Limited
358	Supaflo Flour Mills Limited	998	Acacia Fund Limited(Pays Paye Occassionally On Directors Fees)
359	Swan Millers Limited	999	Barclays (K) Nominees Ltd(Company Is Dormant)
360	The Wrigley Co (E A) Ltd	1000	Barclays Advisory & Registrars Services Ltd
361	Unga Group Ltd	1001	Barclays Bank Of Kenya Limited Staff Pension Fund
362	Unga Ltd	1002	Co Op Trust Investment Services Limited (Paye Under Co-Operative Bank)
363	United Millers Ltd	1003	First Chartered Securities Ltd
364	Uzuri Foods Ltd	1004	Housing Finance Staff Retirement Benefit Scheme
365	Bake 'N'Bite Mombasa Limited	1005	Icea Asset Management (Paye Under Icea)
366	Kentons Limited	1006	Icea Individual Retirement Benefit Scheme (Paye Under Icea)
367	Chandaria Industries Limited	1007	Icea Trustee Services Ltd (Paye Under Icea)
368	Dpl Festive Limited	1008	Idb Capital Ltd
369	Glaxosmithkline Limited	1009	Industrial And Commercial Development Corporation (Icdc)
370	Glaxosmithkline Kenya Ltd	1010	Kenya Women Holding Limited
371	Laborex Kenya Limited	1011	National Bank Of Kenya Staff Retirement
372	Nilu Pharmaceuticals Limited	1012	Old Mutual Investment Services Kenya) Limited
373	Njimia Pharmaceuticals Limited	1013	Prime Capital Holdings Limited
374	Phillips Healthcare Services	1014	Renaissance Capital Kenya Limited
375	Phillips Healthcare Technologies	1015	British American Investments Company (Kenya) Limited
376	Phillips Pharmaceuticals Limited	1016	Commercial Bank Of Africa Limited Pension Fund
377	Surgipharm Limited	1017	Credit Finance Corp Financial Services Limited
378	Twiga Chemical Industries Ltd		Agriculture
379	Universal Corporation Ltd	1018	Kofinaf Company Limited
380	Harleys Ltd	1019	Taylor Winch Coffee Ltd
381	Syngenta East Africa Limited	1020	Thika Coffee Mills Limited
382	Transchem Pharmaceuticals Limited	1021	Buzeki Dairy Limited
383	Laboratory & Allied Limited	1022	Brookside Dairy Ltd

384	Bestfoods Kenya Limited	1023	Brookside Group Limited
385	Beta Healthcare International Limited	1024	Githunguri Dairy Farmers Cs Limited
386	Eldoret Grains Ltd	1025	Ilara Dairy Limited
387	Grain Bulk Handlers Limited	1026	Kenchic Limited
388	Harmony Foods (K) Limited	1027	New Kenya Cooperative Creameries Ltd
389	Ingredion Holdings Llc	1028	Spin Knit Dairy Limited
390	Kamili Packers Limited	1029	Sameer Agriculture & Livestock (Kenya) Limited
391	Kenafic Bakery Limited	1030	Capital Fish (K) Limited
392	Kitale Industries Limited	1031	East African Sea Food Limited
393	Krystalline Salt Limited	1032	Amiran Kenya Limited
394	Mafuko Industries Ltd	1033	Devji Meghji & Bros Ltd
395	Maize Milling Company Limited	1034	Kenya Seed Company Limited
396	Manji Food Industries Limited	1035	Mea Limited
397	Menengai Oil Refineries Limited	1036	Yara East Africa Limited
398	Milly Grain Millers Limited	1037	Aaa Growers Limited
399	Mombasa Maize Millers Kisumu Limited	1038	AgriFresh Kenya Limited
400	Mombasa Salt Works Ltd	1039	East African Growers Limited
401	Nairobi Flour Mills Ltd	1040	Eldoret Packers Ltd
402	Osho Chemical Industries Limited	1041	Everest Enterprises Ltd
403	Procter & Gamble (Ea) Ltd	1042	Frigoken Ltd
404	Sai Pharmaceuticals Limited	1043	Finlays Horticulture Kenya Ltd. (Fta Homegrown Kenya Ltd)
405	Somochem (Kenya) Limited	1044	James Finlay Kenya Limited
406	Swan Industries Ltd	1045	James Finlays Mombasa
407	Unga Farm Care (Ea) Limited	1046	James Finlays Plc
408	W E Tilley Muthaiga Limited	1047	Jet Flowers Ltd
409	Whitefield Place Ltd	1048	Dudutech(Kenya) Ltd
410	Flamingo Produce Ltd	1049	Fair Trade Association
411	Quality Meat Packers Limited	1050	Kakuzi Limited
412	Kinangop Dairy Limited	1051	Karuturi Limited
413	Bake N Bite (Nairobi) Limited	1052	Kenya Horticultural Exporters (1977) Ltd
414	Regal Pharmaceuticals Limited	1053	Kenya Nut Co Ltd
415	Kenya Sweets Limited	1054	Mount Elgon Orchards Limited
416	Alpha Grain Millers Limited	1055	Oserian Development Co Ltd
417	Medisel (Kenya) Limited	1056	Primarosa Flowers Limited
418	Krishna Chemists Limited	1057	Rea Vipingo Plantations Limited
419	Pride Oil Limited	1058	Suera Flowers Ltd
420	Jhpiego Corporation	1059	Vegpro Kenya Limited
421	Sundries Bargains (Nairobi) Limited	1060	Wilham Kenya Ltd
422	Zenko Kenya Limited	1061	Timaflor Limited

423	Cargill Kenya Limited	1062	Subati Flowers Limited
424	Wellcome Trust Research Laboratories	1063	Lipton Limited/Unilever Tea
425	Golden Africa Kenya Limited	1064	Louis Dreyfus Kenya Limited
426	Mayfair Holdings Limited	1065	Rising Sun Kenya (Epz) Limited
427	Mission For Essential Drugs And Supplies (Meds)	1066	Thika Coffee Marketing Limited
428	Crown Solutions Limited	1067	Van Den Berg Kenya Limited
429	Eldohosp Pharmaceuticals Limited	1068	Pigeon Blooms Limited
430	Saicare Enterprises Limited	1069	Mumias Sugar Company Ltd
431	Optica Limited	1070	Mumias Outgrowers Sacco Society Limited
432	Population Services Kenya	1071	Butali Sugar Co Ltd
433	Rai Plywood (K) Ltd	1072	Chemelil Sugar Company
434	Timsales Ltd	1073	Kibos Sugar & Allied Industries Limited
435	De La Rue Currency And Security Print Limited	1074	Muhoroni Sugar Company Limited
436	Pan African Paper Mills (E A) Limited	1075	Nzoia Sugar Company Limited
437	Prestige Packaging Limited	1076	Kibos Pulp & Paper Mills Limited
438	Tetra Pak (K) Limited	1077	South Nyanza Sugar Co Ltd
439	Chloride Exide Kenya Ltd	1078	Transmara Sugar Co Ltd
440	Associated Battery Manufacturers (Ea) Ltd	1079	West Kenya Sugar Company Limited
441	Africa Apparels Epz Limited	1080	Africa Tea Brokers Ltd
442	Alpharama Ltd	1081	Alibhai Ramji Mombasa Limited
443	Bata Shoe Company (Kenya) Limited	1082	Chai Trading Company Limited
444	Metal Crowns Ltd	1083	Chai Warehousing Limited
445	Rift Valley Textiles Ltd	1084	Eastern Produce Kenya Limited
446	Senior Best Garments Kenya (Epz) Limited	1085	Fisher Vegpro Limited
447	Spinners & Spinners Ltd	1086	George Williamson Account & Man Services Ltd
448	Sunflag Textile & Knitwear Mills Ltd	1087	Kaimosi Tea Estates Ltd
449	Supra Textiles Limited	1088	Kapchorua Tea Company Limited
450	Systems Applications Products (South Africa) Proprietary Ltd	1089	Kenya Tea Development Agency Holdings Limited
451	Umoja Rubber Products Limited	1090	Kenya Tea Packers Ltd
452	C & P Shoe Industries Limited	1091	Kipkebe Limited
453	Basco Products (K) Ltd	1092	Kipkebe Ltd
454	Crown Paints Kenya Limited	1093	Ktda Management Services Limited
455	Sadolins Paints (Ea) Ltd	1094	M J Clarke Limited
456	Rivatex (East Africa) Limited	1095	Nandi Tea Estates Ltd
457	Thomas De La Rue And Co Ltd	1096	Sasini Limited
458	Bayer East Africa Limited	1097	Sotik Highlands Tea Estates Ltd

459	Coast Cables Limited	1098	Sotik Tea Co Ltd
460	East African Cables Ltd	1099	Stansand (Africa) Ltd
461	Mufindi Paper Limited	1100	Unilever Tea Kenya Limited
462	Texplast Industries Limited	1101	United Tea Company Limited
463	Tata Chemicals Magadi Limited	1102	Ushindi Exports Limited
464	Muthaiga Road Trust Company Limited	1103	Van Rees B V
465	East African Elevator Company Ltd (Otis)	1104	Williamson Tea Co Ltd
466	Crown Industries Ltd	1105	Abbas Traders Limited
467	Comply Industries Ltd	1106	Al Emir Limited
468	Ramji Haribhai Devani Limited	1107	Devchand Keshavji Kenya Ltd.
469	Agventure Limited	1108	Morendat Limited
470	Forest Gate Epz	1109	International Controls Ltd (Dist - 17)
471	Match Master Limited	1110	Cooper Kbrands Limited
472	Milly Glass Works Ltd	1111	Darfords Enterprises Limited
473	Strategic Industries Limited	1112	Fresh An Juici Limited
474	Diamond Industries Limited	1113	Karirana Estates
475	Frigorex (East Africa) Limited	1114	Norbrook Kenya Ltd
476	Link Up Services Limited	1115	Sky Hawk International Ltd
477	Statpack Industries Ltd	1116	Trillvane Ltd
478	United Aryan (Epz) Limited	1117	Merali Devji And Sons (K) Ltd
479	Adan Abor Connectors Limited	1118	Shakab Imports Exports Company Limited
480	Kaned Agencies Ltd	1119	Teita Estate Ltd
481	Henkel Kenya Limited	1120	Lab International Kenya Limited
482	Switchgear & Controls Ltd	1121	Desbro (Kenya) Limited
483	Ellams Products Limited	1122	Kongoni River Farm Limited
484	Nampak Kenya Limited	1123	Keitt Exporters Limited
485	Heidelberg East Africa Limited	1124	Sigma Supplies Limited
486	Parand Limited	1125	Dwa Estate Limited
487	Universal Paper Products Limited	1126	Tinderet Tea Estates (1989) Limited
488	Eassy Ltd	1127	Pj Dave Flowers Limited
489	Suman Shakti Epz Limited	1128	Sukari Industries Limited
490	Mombasa Apparels (Epz) Limited	1129	Meru Central Dairy Co-Op Union Ltd
491	New Wide Garments (K) Epz Limited	1130	Tea Properties Ltd
492	Techpak Industries Limited	1131	Van Rees Kenya Limited
493	Schneider Electric (Kenya) Limited	1132	Snv Netherlands Development Organisation
494	Tea Machinery And Engineering Company Limited	1133	Kurrent Technologies Limited
495	Auto Industries Limited		Services
496	Dawa Limited	1134	Braeburn Ltd

497	Furniture Palace International (K) Limited	1135	Braeburn Schools Limited
498	Mgs International (K) Limited	1136	School Operators Limited
499	Rentco East Africa Limited	1137	Dhl Global Forwarding (Kenya) Limited
500	Ssoe (Kenya) Limited	1138	Export Trading Company Limited
501	Balaji Epz Limited	1139	Freight In Time Limited
502	Thames Electricals Limited	1140	Freight Wings Limited
503	Bankai Mitsumi (Epz) Limited	1141	Kuehne+Nagel Limited
504	Style Industries Limited	1142	Schenker Limited
505	Jumbo Foam Mattresses Industries Limited	1143	African Cargo Handling Limited
506	Nakuru Equipment Supplies Ltd	1144	Air Connections Limited
507	Harit Sheth & Company	1145	Airside Limited
508	All Pack Industries Ltd	1146	Capital Reef Kenya Limited
509	Carton Manufacturers Limited	1147	African Safari Club Limited
510	Dodhia Packaging Ltd	1148	And Beyond Kenya Limited
511	East Africa Packaging Industries Ltd	1149	Block Hotels Limited
512	Tetra Pak Limited	1150	C Dorman Ltd
513	Platinum Packaging Limited	1151	Green Park Golf And Country Complex Limited
514	Laneeb Ltd	1152	Heritage Hotels Limited
515	Silpack Industries	1153	Hilton Nairobi Limited
516	Triclover Industries Kenya Ltd	1154	Innskor Kenya Limited
517	Premier Bag & Cordage Limited	1155	Intercontinental Hotels Corp Ltd
518	Mohan Meakin K Ltd	1156	Isokon Mara Ltd
519	Pernod Ricard Kenya Limited	1157	Lion Hill Camp Ltd
520	Loreal East Africa Limited	1158	Mara Safari Club Limited
521	Kenbev Limited	1159	Mount Kenya Safari Club Limited
522	Sbc Kenya Limited	1160	Nando Ltd
523	Beiersdorf E A Ltd	1161	Nas Airport Services Ltd
524	Colgate Palmolive (Ea) Ltd	1162	Nas Holdings Ltd
525	Haco Tiger Brands (Ea) Ltd	1163	New Stanley Hotel Ltd
526	Interbeauty Products Limited	1164	Panafric Hotels Ltd
527	Pz Cussons E.A Ltd	1165	Paradise Safari Park Limited
528	Reckitt Benkiser East Africa Limited	1166	Samburu Tented Lodge Ltd
529	Reckitt Benckiser East Africa Limited	1167	Sarova Hotels Ltd
530	Reckitts Benckisser Services Ea Ltd	1168	Seafarers Limited
531	S.C Johnson & Son Kenya Ltd (Fta Saralee)	1169	Shaba Lodges Ltd
532	Unilever Kenya Ltd	1170	Talek Ltd
533	Kim Fay East Africa Limited	1171	Tourism Promotion Services (Kenya) Limited
	Domestic Excise	1172	Tps Eastern Africa Limited

534	Diageo Kenya Limited	1173	Tourism Promotion Services Management Ltd
535	Kenya Breweries Limited	1174	Whitesands Hotel (K) Ltd
536	East African Breweries Ltd	1175	Eka Hotels Limited
537	Kenya Maltings Ltd	1176	Alliance Hotels Ltd
538	Central Glass Industries Ltd	1177	Coast & Mount Kenya Resorts Limited
539	Eabl International	1178	Kenya Hotels Ltd
540	British American Tobacco Ltd	1179	Delta Pan Africa Limited
541	Bat Equitorial Africa Area Ltd	1180	Dormans Coffee Ltd
542	Bat Kenya Tobacco Co Ltd	1181	Nairobi Java
543	Bat Kenya Tobacco Company Limited	1182	Tps (D) Ltd
544	Alliance One Tobacco (Kenya) Limited	1183	Tps (Op) Ltd
545	Mastermind Tobacco (K) Ltd	1184	Aar Healthcare Ltd
546	Ozzbeco (K) Ltd	1185	Aar Kenya
547	Udv Kenya Ltd	1186	Aga Khan Health Services Ltd
548	Africa Spirits Ltd	1187	Gertrude'S Garden Children'S Hospital
549	Agro Chemicals & Food Co Ltd	1188	Mater Misericodiae Hospital
550	London Distillers Ltd	1189	Ryan Healthcare Ltd
551	Specter International Ltd	1190	The Karen Hospital Ltd
552	Kenya Wine Agencies Ltd	1191	Pricewaterhousecoopers Services Limited
553	Kwa Holdings E.A. Ltd	1192	Pricewaterhousecoopers Limited
554	Keroche Industries	1193	Pricewaterhousecoopers
555	Keroche Industries Limited	1194	Pricewaterhousecoopers Associates Limited
556	Keroche Breweries Ltd	1195	Price Waterhouse
557	Wines Of The World Limited	1196	Pwc Consulting Limited
558	Crown Beverages Limited	1197	Amt Management Consultants Limited
559	Aquamist Limited	1198	Chunga Associates
560	Nairobi Bottlers	1199	G4S Kenya Limited
561	Coca Cola Juices - Fta Beverage Services	1200	Kenya Kazi Services Limited
562	Coastal Bottlers Ltd	1201	Wells Fargo Limited
563	Coca-Cola Central East & West Africa Limited	1202	Bob Morgans Services Ltd
564	Equator Bottlers Ltd	1203	Securex Agencies Kenya Ltd
565	Kisii Bottlers Ltd	1204	Als Limited
566	Mt Kenya Bottlers Ltd	1205	Africa Expeditions Ltd
567	Rift Valley Bottlers Ltd	1206	Astral Aviation Limited
568	Pepsi Cola	1207	Five Fourty Aviation Limited
569	Pepsi Cola Ea Branch	1208	Jetlink Express Limited
570	Del Monte Kenya Ltd	1209	Phoenix Aviation Ltd

571	Excel Chemicals Ltd	1210	Seven Four Eight Air Services (K) Limited
572	Kevian Kenya Ltd (Pick & Peel)	1211	Vintage Africa Limited
573	Mccroft Tobacco K Ltd.	1212	Erdemann Company (Kenya) Limited
574	Westhouse Tobacco Kenya Limited	1213	Erdemann Property Limited
575	Ken Tobacco Ltd	1214	Pioneer Holdings (Africa) Limited
576	Ken Tobacco Epz Ltd	1215	Riverside Park Ltd
577	Acme Containers Ltd	1216	Fifth Avenue Office Suites Limited
578	Ashut Engeneering Ltd	1217	East Gate Apartments Limited
579	Blowplast Ltd	1218	Kampar Investments Ltd.
580	Bobmil Industries Ltd	1219	Kenya International Conference Centre Management Limited
581	Elgon Kenya Limited	1220	The Kenyatta International Conference Centre Corp
582	Elgon Chemicals Limited	1221	Rentworks East Africa Limited
583	General Plastics Ltd	1222	Ardan Risk And Support Services (K) Limited
584	Hi Plast Ltd	1223	Aspire Marketing Limited
585	King Plastic Industries Ltd	1224	Ge East Africa Services Limited
586	Nairobi Plastics Ltd	1225	Livingstone Registrars Ltd
587	Orbit Chemical Industries Ltd	1226	Sanyu International Ltd
588	Packaging Industries Ltd	1227	Signature Connection Limited
589	Polythene Industries Ltd	1228	Skytrain Handling Ltd
590	Premier Bag & Cordage Ltd	1229	Trademark East Africa
591	Premier Bag & Cordage Ltd	1230	Diversey Eastern And Central Africa Limited
592	Foam Mattress Ltd	1231	Krones Lcs Center East Africa Limited
593	Kenpoly Manufacturers Limited	1232	Sony Holdings Limited
594	Metro Plastics (K) Ltd.	1233	Nature Systems Kenya Limited
595	Polypipes Ltd	1234	Kenya Methodist University Board Registered Trustees
596	Safepak Limited	1235	Tana Folks And Allies Limited
597	Super Foam Ltd	1236	Art Caffé Coffe & Bakery Limited
598	Beiersdorf E A Ltd	1237	Industrial Promotion Services (Kenya) Limited
599	Colgate Palmolive (Ea) Ltd	1238	Deloitte Limited
600	Haco Tiger Brands (Ea) Ltd	1239	Aga Khan Foundation Limited
601	Interbeauty Products Limited	1240	Mt Kenya University
602	L'Oreal E. A. Limited	1241	Aga Khan University
603	Pz Cussons E.A Ltd	1242	The Social Service League
604	Reckitt Benkiser East Africa Limited	1243	Avenue Healthcare Limited
605	Reckitt Benckiser East Africa Limited	1244	Nairobi West Nursing Home Limited
606	Reckitts Benckisser Services Ea Ltd	1245	Seventh Day Adventist Church (East Africa) Limited

607	S.C Johnson & Son Kenya Ltd (Fta Saralee)	1246	Zijing Great Wall (Kenya) Travel Company Limited
608	Unilever Kenya Ltd	1247	Kenya Hospital Association
609	Kim Fay East Africa Limited	1248	Kpmg Advisory Services Limited
610	All Pack Industries Ltd	1249	World Vision Kenya
611	Carton Manufacturers Limited	1250	Ernst And Young
612	Dodhia Packaging Ltd	1251	United States International University-Africa
613	East Africa Packaging Industries Ltd	1252	Daystar University College Limited
614	Tetra Pak Limited	1253	Kpmg Kenya
615	Platinum Packaging Limited	1254	Kenya Red Cross Headquarter
616	Laneeb Ltd	1255	Strathmore University
617	Silpack Industries	1256	Anjarwalla And Khanna
618	Triclover Industries Kenya Ltd	1257	Alliance For A Green Revolution In Africa
619	Premier Bag & Cordage Limited	1258	Program For Appropriate Technology In Health
620	Mohan Meakin K Ltd	1259	Pkf Kenya
621	Pernod Ricard Kenya Limited	1260	International Rescue Committee Inc
622	Loreal East Africa Limited	1261	Care International In Kenya
623	Kenbev Limited	1262	Deloitte Touche
624	Sbc Kenya Limited	1263	Masai Mara (Sopa) Lodge Limited
	Oil And Transport	1264	International Committee Of The Red Cross
625	Vivo Energy Kenya Ltd (Fta Kenya Shell Limited)	1265	Sga Guarding Limited
626	Ainushamsi Energy Limited	1266	Plan International Country Office
627	Al Leyl Petroleum Limited	1267	British High Commission
628	Alba Petroleum Limited	1268	Golden Jubilee Limited
629	Amazon Service Station	1269	Giz Gmbh
630	Banoda Oil Limited	1270	Aga Khan Education Service Kenya Limited
631	Bp East Africa Trading Co	1271	Rosslyn Academy
632	Camec Kenya Limited	1272	The International Centre Of Insect Physiology And Ecology Limited
633	Century Oil Trading Company Limited	1273	St Paul'S University
634	Chevron(Total Marketing)	1274	Kingdom Securites Limited
635	China Petroleum Pipeline Bureau (Cpp) Limited	1275	Mckinsey And Company Inc Africa Proprietary Ltd
636	Crown Petroleum Kenya Ltd	1276	Career Directions Ltd
637	Dalbit Petroleum Ltd	1277	Co-Operative Consultancy Services Kenya Limited
638	Dynamic Petroleum Investments Limited	1278	Muga Developers Limited