



TERMS OF REFERENCE (TORs) FOR A CONSULTANT TO DRAFT A MODEL LAW ON WEALTH TAXATION IN KENYA

1.0 ABOUT THE KENYA HUMAN RIGHTS COMMISSION

The Kenya Human Rights Commission (KHRC) is a premier and flagship non-governmental organization (NGO) in Africa, with a mandate to enhance human rights-centred governance at all levels, a vision of a society of free people, and a mission to entrench human dignity, freedoms, and social justice in Kenya and beyond. In its operations, KHRC works with more than thirty Human Rights Networks (HURINETs) and other grassroots community organizations based in over thirty counties in Kenya; partners with more than thirty national-level state and non-state actors and coalitions; and collaborates with more than fifty sub-regional, regional, and international human rights organizations and networks. As a “domestic transnational organization,” KHRC has sustained impactful interventions at the county and national levels as the core of its legitimacy, while also extending its work to regional and international levels.

2.1 BACKGROUND AND RATIONALE

Kenya is confronted by a deepening and widening economic inequality crisis. Wealth is increasingly concentrated in the hands of a very small elite, while a significant proportion of the population remains mired in poverty, with limited access to quality public services. This growing divide is, in large part, the product of policy choices that have left the wealth of the richest largely beyond the reach of the tax system. Kenya’s tax architecture over-relies on regressive consumption taxes that burden ordinary citizens disproportionately, while wealth and high-net-worth assets remain undertaxed.

Progressive wealth taxation offers one of the most direct and evidence-backed tools for bridging the inequality gap. By broadening the tax base to capture undertaxed wealth, the state can generate the domestic resources needed to fund essential public services – including healthcare, education, and social protection – while simultaneously reducing the concentration of economic power that perpetuates inequality across generations. Reforming Kenya’s fiscal framework to tax the wealthy more equitably is therefore not only a revenue generation avenue but also a justice imperative.

It is against this background that KHRC is implementing a project to reduce growing inequality in Kenya through progressive fiscal reforms and strengthened accountability for domestic resource mobilization (DRM) justice.

To provide a credible legislative foundation, KHRC seeks to commission a consultant to draft a Model Law on Wealth Taxation in Kenya. The Model Law is intended to enhance Kenya's legal framework for the taxation of wealth, giving concrete legislative expression to the case for reform and providing a technically grounded instrument to anchor establishment and administration of taxation on wealth.

3.1. PURPOSE AND OBJECTIVE OF THE CONSULTANCY

The primary objective of this consultancy is to develop a comprehensive Model Law on Wealth Taxation in Kenya that proposes all-inclusive, progressive, and human rights-based legislative framework for the taxation of wealth. The Model Law is intended to:

- a. Enhance the domestic resource mobilization (DRM) capacity of Kenya by broadening the tax base to include undertaxed forms of wealth;
- b. Provide a credible legislative instrument to anchor high-level advocacy with Parliament, the Kenya Revenue Authority, political parties, and other policymakers on equitable taxation reform;
- c. Complement and give legislative expression to the findings and recommendations of the analytical compendium on wealth taxation being developed under a separate workstream of the same project;
- d. Reflect a gender-responsive approach to fiscal policy, ensuring that the proposed legislative framework actively reduces gender-based wealth and income disparities;
- e. Draw on international and regional comparative best practices in wealth taxation to ensure that the Model Law is technically sound, enforceable, and aligned with Kenya's constitutional and human rights obligations.

4.1. SCOPE OF WORK

The consultant will undertake the following tasks:

4.1.1. Review of Existing literature, Legal and Fiscal Framework

The consultant will undertake a comprehensive review and analysis of Kenya's existing literature, as well as the legal, regulatory, and institutional frameworks governing the taxation of income, wealth, capital gains, property, and inheritance. This review will cover, but not be limited to, the Income Tax Act, the Tax Procedures Act, the Capital Gains Tax provisions, the Stamp Duty Act, and relevant provisions of the Constitution of Kenya, 2010. The analysis will identify key gaps, ambiguities, loopholes, and structural weaknesses within the current framework that have contributed to the under-taxation of wealth in Kenya.

4.1.2. Attend Stakeholder Consultations

The consultant will be required to attend all stakeholder consultations related to wealth taxation organised by KHRC, including the validation of the Compendium on Wealth Taxation in Kenya. This will enable the consultant to learn from and build upon the analytical groundwork informing the compendium, thereby enriching the Model Law development process.

4.1.3. Drafting the Model Law on Wealth Taxation

The main deliverable of this consultancy is a draft Model Law on Wealth Taxation. At a minimum, the Model Law should strengthen domestic resource mobilisation, promote equity and progressivity in the tax system, expand the tax base by capturing accumulated wealth beyond income, and support inclusive development through fairer redistribution. It should also improve transparency in asset ownership, complement existing tax measures, and help address excessive wealth concentration to promote fiscal sustainability and balanced economic growth.

4.1.4. Drafting an Explanatory Memorandum

The consultant will draft a concise explanatory memorandum to accompany the Model Law. The memorandum should explain the purpose, structure, and key provisions of the Model Law in plain language, suitable for use in advocacy engagements with Parliamentarians, political parties, and other non-specialist audiences. It should articulate the distributional, fiscal, and human rights rationale for each key provision.

4.1.5. Stakeholder Validation

The consultant will participate in at least two validation sessions with key stakeholders convened by KHRC, including legal and tax policy experts, civil society representatives, and relevant government officials. The consultant will incorporate feedback from the validation session into the final version of the Model Law and explanatory memorandum.

5.0. DELIVERABLES

The consultant will be expected to deliver the following outputs:

- a. An inception report outlining the consultant's understanding of the assignment, proposed methodology, analytical framework, work plan, and timeline – to be submitted within 14 working days of contract signing;
- b. A first draft of the Model Law on Wealth Taxation and accompanying explanatory memorandum, submitted for review and feedback by KHRC and relevant stakeholders;
- c. A final Model Law on Wealth Taxation, incorporating feedback from the validation process and from KHRC's internal review;
- d. A final explanatory memorandum to accompany the Model Law, written in plain English and suitable for use in advocacy engagements with Parliamentarians, political parties, and policymakers.

6.0. DURATION AND TIMELINE

The Consultancy time will be 30 days (excluding KHRC review time) in the months of June and September, effective the date of signing the contract.

7.0. PROFILE OF THE CONSULTANT

KHRC is looking for a highly qualified individual consultant with the following qualifications and experience:

- a. An advanced degree (Master's or PhD) in Law, Taxation, Public Finance, Economics, or a related field;
- b. A minimum of 10 years of demonstrable experience in tax law, fiscal policy, or public finance, with at least 5 years of experience in legislative drafting or legal and policy analysis in a relevant field;
- c. Proven experience in or knowledge of wealth taxation, progressive fiscal policy, or domestic resource mobilization, including familiarity with international frameworks and comparative approaches;
- d. Strong understanding of the Kenyan tax and legal system, including the constitutional framework for taxation and the legislative process;
- e. Demonstrable knowledge of your experience in gender and fiscal policy is highly desirable;
- f. Experience producing policy documents, model laws, or legislative instruments intended for use in advocacy or law reform processes;
- g. Excellent legal drafting, analytical, and written communication skills in English, with the ability to produce documents accessible to both specialist and non-specialist audiences;
- h. The consultant must be based in Kenya.

8.0 HOW TO APPLY

Bids should include up-to-date CV of the consultant (including at least 3 recent professional organizations that have contracted the individual/company), a sample report of previous work related to this assignment, a cover letter explaining interest and suitability for this assignment, a proposal outlining methodology and work plan, and a financial proposal (Max. 6 pages). Interested candidates are required to submit their bid documents by **Friday, June 19, 2026**, to consultancy@khrc.or.ke, quoting the assignment title.