

TRANSPARENCY OF ULTIMATE BENEFICIAL OWNERSHIP IN KENYA, NIGERIA & SOUTH AFRICA

A comparative & policy analysis in tax law

*Misuse of legal structures and entities deprives
these countries of much-needed tax revenue*

RESEARCH QUESTIONS

- Conceptual and legal framework for beneficial ownership (BO)
- Role of BO transparency of legal entities and legal arrangements as a tool for combating tax evasion
- Impact on Confidentiality and privacy regulations of BO data
- Recommendations to enhance the effectiveness of existing initiatives to implement BO standards in Kenya, Nigeria and South Africa

METHODOLOGY

- Legal analysis and interpretation of FATF standards, OECD Standard for automatic exchange of financial information in tax matters, domestic law.
- Policy Analysis
- Analysis of primary sources (Presentations from Government Officials, NGOs and Policy Organisations)

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