

# Should social media be used as a tax compliance tool?

Should Kenya Revenue Authority use social media posts as a tool to gauge who is defaulting on tax? This is a question that has engaged Kenyans after the taxman recently said he would use social media postings as a lifestyle audit tool to assess who is paying or not paying taxes.

This debate has two sides to it. The positive side is that for once, KRA has managed to get Kenyans to discuss tax issues informally, thus raising awareness about importance of paying taxes as a civic duty. Of course, it has also given Kenyans time to take a step back and critically think about what they post on social media and what this says about their financial status. It is probable that until KRA signaled its intention, Kenyans had no idea that what they were posting on platforms like Facebook and Instagram said something about their tax obligations. For many, it was just a way of keeping fans and friends informed, entertained and engaged.

Now, however, social media posts have emerged as possible data mining avenue that KRA is leveraging to catch tax cheats. And this is where it becomes complicated. On the one hand, Kenyans are guaranteed freedom of expression through the Constitution as well as international



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instruments such as Article 19 of the UN Human Rights Convention. However, KRA is now saying that one's freedom of expression can be used to incriminate him or her for tax offences.

On the one hand, this could make Kenyans more circumspect in what they post online. However, it will mean the savvy ones will post images showing they are not doing well to throw KRA off their backs.

The other question this raises, as tax expert Philip Muema noted in letter posted on Twitter, is that government is using social media as a surveillance tool. Whereas this says government and its agencies are monitoring what is going on in cyberspace, it also tells users that Big Brother is watching and, therefore, they cannot be as free with what they post as they would want. Basically, KRA – and by extension government – are telling social media users “ukicheza kama wewe tutakufinya” (if you are honest in your postings, we

will come for you).

What KRA is doing is no different from what surveillance capitalists have been doing for the last 19 years that companies like Google have been in operation. In his book, *The Age of Surveillance Capitalism*, Shoshana Zuboff says “surveillance capitalism operates through unprecedented asymmetries in knowledge and power... Surveillance capitalists know everything about us, whereas their operations are designed to be unknowable to us”. Meaning that whereas government agencies and big businesses have cameras to monitor our digital footprints, we, the users of such platforms have no idea what they are doing with that information.

This raises yet another important question that Muema also alluded to. Does such surveillance by government limit a citizen's right to privacy? Can you for instance, pose in front of a fancy house without getting a call from KRA asking whether

you have paid stamp duty for it? And would such a post give KRA a correct picture of what a person is worth and what tax is due?

These are difficult questions considering that in Kenya, there are no laws, rules or policies that stipulate what government agencies can or cannot do with the information that individuals share online. Of course, there are some limits, especially when posts pose a threat to public safety or involve abuse of human rights, in which case criminal liability kicks in. But how can KRA know what users owe in taxes if they post a photo of a whiskey or beer bottle as some Kenyans have been doing?

Whereas this are questions that will keep Kenyans talking, posting and creating memes, the practical benefit of such engagement is that already there has been a notable increase in the number of taxpayers reaching out to KRA to find out if they are compliant. Which means that despite noises on social media platforms, taxpayers are actually taking steps to be compliant, which is to be commended.

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## ODDLY ENOUGH

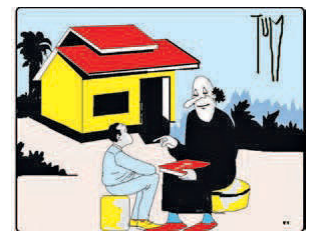


### New Zealand's official wizard loses Sh1.7m job

The official Wizard of New Zealand, perhaps the only state-appointed wizard in the world, has been cast from the public payroll, spelling the end to a 23-year legacy. The Wizard, whose real name is Ian Brackenbury Channell, 88, had been contracted to Christchurch city council for the past two decades to promote the city through “acts of wizardry and other wizard-like services”, at a cost of \$16,000 a year (Sh1.7 million). The Wizard, who was born in England, began performing acts of wizardry and entertainment in public spaces shortly after arriving in New Zealand in 1976. When the council originally tried to stop him, the public protested. In 1982, the New Zealand Art Gallery Directors Association said he had become a living work of art, and then, in 1990, the prime minister at the time, Mike Moore, asked that he consider becoming the Wizard of New Zealand.

Since then he has performed in Christchurch, rain-danced in New Zealand and Australia during droughts, and was awarded the Queen's Service Medal in the 2009 Queen's Birthday Honours. But he has also encountered controversy with off-colour comments about women. In an April screening of channel Three's comedy current affairs show *New Zealand Today*, hosted by Guy Williams, the Wizard said he liked to tease women by telling them they were devious, and said “they use cunning to get men who are thick”.

—Agencies



TRUTHIS: Peace rules the day when Christ rules the heart.

# How to avoid common, expensive construction errors

Following the collapse of three buildings in the last two months, the unfolding narrative is consistent with reasons frequently cited: a section of the professional chain decided that the rules defining building construction are mere suggestions and can, therefore, be abridged.

A more detailed examination reveals that the quality of construction materials plays a huge role in the durability of buildings. A national Construction Authority 2020 survey showed that poor workmanship accounted for 35 per cent of building failures, substandard material for 28 per cent and poor structural design for 25 per cent.

Typical case is concrete which is a key construction material made up of cement, sand, aggregates and water. The prescribed ratio to make a Class 20 concrete for example, is 1:2:4 of cement to sand to aggregate.

Cement accounts for the highest cost in a concrete mix because it is the primary binding agent. While attempting to save on costs, a common mistake made in some sites is the deliberate use of less or cheaper cement that does not meet the specifications of existing standards. This significantly affects the overall



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strength and quality of the concrete.

For sand, many contractors use river sand, heedless of the fact that it can be contaminated with clay and silts especially when there is a runoff due to heavy rains. Clay and silts tend to absorb water which forms air spaces in concrete. As it dries out, the spaces become weak points that compromises and hinders bonding of the cement to aggregate.

The absorptive nature of clay and silt further increases demand for water which consequently lowers the strength of concrete. A different section of sites resorts to the use of quarry sand — a waste material in aggregates which has been an acceptable construction material for years. However, it is important to be mindful of its higher content of fine material that can potentially increase absorption of water. The more water you add to concrete the weaker it becomes.

The quality of aggregates also af-

fects concrete strength. Aggregates mined from weathered rocks or overstrained materials will have elements of soil and clay causing the issues mentioned earlier. Worse, is when one purchases flaky, crispy-like aggregates often sold to unsuspecting end users. The result is a highly compromised packing density with lots of air spaces. The ideal aggregate particle is rounded or cubicle shaped with an evenly sized particle distribution.

Quality implementation at construction sites portends another major concern. Workers, especially when tired, add more water to concrete to make application easy, losing count of the number of buckets they have used to mix individual components. Should it rain, there is no telling how much water will be in excess. They will simply use an eyeball approach to determine water levels without running any tests.

Some sites wrongfully interpret

the ratio of 1:2:4 to mean 1 bag of cement to 2 wheelbarrows of sand and 4 wheel barrows of aggregates as opposed to an equal volume ratio, causing low concrete strength.

Avoiding errors at the mixing stage is critical to ensure the structure has the requisite strength. Even the best cement will make useless concrete when proportions are unknown and the workers use dirty river sand, flaky aggregates and sewage water.

To prevent these errors, qualified construction professionals should be engaged and a strict regulatory framework to verify absolute adherence to standards and consistency must be observed. Projects should conduct mix designs in approved testing laboratories using the actual materials they will use at the site. This must be supplemented by physical testing of the concrete to ascertain strengths well before the project commences. Any changes in the construction materials must be matched with a change in mix designs.

—The writer is the head of Innovation, Technical Services in Cement and Concrete Quality at Bamburi Cement

## #TWEETS TO THE EDITOR



### Nick Mwendwa carries own cross

**@Rogue\_Boss:** Whenever government moves to restore order, FKF and their operatives run to FIFA to threaten Kenya with ban. Thus the systemic rot has Mwendwa's FKF has been supervised by @FIFAcom.

### Threat to freedom of movement

**@Wetangulam:** The hooliganism and acts of intolerance and violence witnessed in kisumu is a threat to constitutional rights of freedom of movement, association and expression. It's an assault to democracy. Candidates must campaign everywhere without fear.

### Lull in Covid-19 infections

**@DrAhmedKalebi:** Europe led by Belgium & Germany are experiencing an unprecedented surge in Covid-19 new caseload. However, owing to the high vaccination rate the deaths are much lower. Meanwhile in Kenya & most of Africa we are experiencing a good respite

of a lull in new infections.

### How about digital rights beat?

**@Nanjala1:** It would be really great to have more African journalists cultivating digital rights as a beat. Not tech as a business but really trying to understand how tech is changing our lives.