



KILIFI CITIZENS FORUM

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REPORT ON VALIDATION OF THE REPORT ON TAX JUSTICE FOR CLIMATE ACTION IN AFRICA – KENYA COUNTRY STUDY CONCEPT NOTE

Introduction

The Validation Workshop on the Tax Justice for Climate Action in Africa – Kenya Country Study Concept Note was held on 3rd November 2025 at the Jacaranda Hotel, Nairobi. The meeting brought together stakeholders from civil society organizations, government agencies, academia, and community representatives to review and validate the concept note for the Kenya Country Study.

The workshop was organized under the **Danida Strategic Partnership Agreement (SPA II)** with **ActionAid Denmark** and facilitated by **ActionAid International Kenya (AAIK)**. The SPA II programme (2022–2026) aims to promote societies that are just, feminist, green, and resilient across Africa. The session was led by **Mercy Gichengi**, Programme Coordinator for Youth and Governance at **ActionAid Kenya (AAIK)**, and moderated by **John Musila**, who served as the Master of Ceremony (MC). The meeting began with a word of prayer and was officially opened by Mercy Gichengi, who welcomed and introduced all participants from various organizations and counties including Kilifi Citizens Forum, Ecovista and Activista movement.



Mercy Gichengi, Programme Coordinator for Youth and Governance at ActionAid International Kenya (AAIK) marking her Opening remarks



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Background

Within the SPA II framework, ActionAid International Kenya (**AAIK**) commissioned a study on Tax Justice for Climate Action in Africa's Resource-Rich Countries, focusing on Kenya's extractive sector. The study seeks to analyze Kenya's fiscal policies and assess their effectiveness in enhancing domestic resource mobilization (**DRM**) for climate action while ensuring sustainable and equitable resource governance.

Kenya's extractive industry including oil, gas, and minerals plays an increasingly important role in national development. However, challenges persist regarding transparency, equitable revenue distribution, and the use of public funds to support climate resilience. This study aims to address these issues by providing policy insights that link tax justice, climate action, and extractive justice in a sustainable and inclusive manner.



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Objectives of the Validation Workshop

The main objectives of the validation workshop were to:

- Review and validate the Kenya Country Study Concept Note.
- Gather stakeholder feedback to refine the study's focus areas and methodology.
- Align the study with national and regional policies on tax, climate, and resource governance.
- Strengthen collaboration among civil society, government, and community actors in promoting just fiscal and environmental systems.

Key Discussions and outcomes

The workshop featured insightful discussions on the intersection of fiscal policy, extractive governance, and climate justice. Participants noted that while Kenya has made progress in domestic resource mobilization, more needs to be done to ensure that revenues from extractive activities contribute meaningfully to climate action and local development.

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Key highlights included

- The need for fair and transparent tax systems in the extractive sector.
- Stronger enforcement of revenue-sharing mechanisms to benefit local communities.
- Incorporation of climate finance considerations into fiscal policy and budgeting.
- Strengthening accountability frameworks to prevent tax evasion and illicit financial flows.
- Promoting gender-responsive fiscal policies that address the disproportionate impact of extractive and climate challenges on women.

Role of Kilifi Citizens Forum

The Kilifi Citizens Forum actively participated in the validation workshop, representing grassroots voices and perspectives from coastal communities affected by extractive activities. The Forum highlighted the need for community involvement in fiscal decision-making and called for greater investment in local climate adaptation initiatives funded through domestic resources.

Challenges

Despite the successful validation workshop, several challenges were noted during the discussions and implementation process:

- Limited awareness on tax and climate linkages**
Many community members and local stakeholders still lack adequate understanding of how tax justice connects to climate action and extractive governance, limiting meaningful participation in such policy dialogues.
- Limited Understanding of Legal Frameworks**
There is a general lack of awareness and understanding of key national laws such as the **Mining Act (2016)** and the **Climate Change Act**, which are crucial in guiding extractive governance and climate action. This gap reduces effective citizen engagement and oversight.
- Policy Implementation Gaps**
Although Kenya has strong policies on taxation, environment, and resource management, the gap between policy formulation and implementation hinders real progress on tax justice and climate action.
- Limited Funding for Civil Society Engagement**
Financial constraints continue to affect the ability of civil society organizations to sustain advocacy, research, and community awareness programs on tax and climate justice.



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v. **Coordination and Collaboration Challenges**

There is still limited coordination among stakeholders' government, civil society, and private sector leading to duplication of efforts and missed opportunities for synergy.

Recommendations

Based on the discussions and feedback shared during the validation workshop, the following recommendations were proposed;

- i. **Strengthen Fiscal Transparency and Accountability**
Ensure that revenues from extractive industries are managed transparently, with accessible public reporting on revenue collection and allocation.
- ii. **Integrate Climate Action into Fiscal Policy.**
Embed climate change priorities within national tax and spending policies to ensure that domestic resources directly support adaptation and mitigation efforts.
- iii. **Enhance Community Participation.**
Create structured platforms for communities, especially those in extractive zones, to engage in decision-making on revenue use and environmental protection.
- iv. **Promote Gender-Responsive Tax and Climate Policies**
Ensure fiscal and climate policies address gender inequalities by including women's voices and priorities in tax justice and climate governance processes.
- v. **Combat illicit financial flows.**
Strengthen regulations and enforcement mechanisms to curb tax evasion and capital flight, ensuring resources remain available for national development and climate action.
- vi. **Build local capacity.**
Support capacity-building programs for civil society and community groups to enhance their ability to advocate for fair, sustainable, and climate-focused fiscal systems.

Conclusion

The validation of the Kenya Country Study Concept Note marked a significant step toward advancing the agenda for Tax Justice, Climate Action, and Extractive Justice in Kenya. The feedback gathered will inform the final study and guide advocacy efforts under the Danida SPA II in partnership with ActionAid Kenya where Kilifi Citizen Forum is an implementing partner.