# Developing the Leather Sector in Kenya through Export Taxes: The Benefits of Defying the EU

The government of Kenya has in recent years levied a 20 per cent and then a 40 per cent export duty on raw hides and skins in order to develop their leather processing industry. The indications are that this policy has contributed to increasing the number of tanneries in the country, created seven thousand new jobs, increased incomes for another 40,000 people and boosted earnings from the sector by almost €8 million, with the potential for much more. Despite this success, the EU is still calling for major restrictions on the use of export taxes in Kenya and elsewhere. The leather sector in Kenya shows how a developing country can achieve benefits for its people by defying the EU's ideological commitment to 'free trade.'

# Kenya's leather industry and value addition

Kenya's hides, skins and leather industry contributes around 4 per cent of agricultural GDP and 1.5 per cent of overall GDP.[1] The country has in recent years produced over 2 million hides (mainly cattle, with some camel) and around 4 million skins (goats and sheep), although production declined in 2008 as a result of the violence following the December 2007 elections. The livestock sector contributes 10-15 per cent of Kenya's GDP, accounts for over 30 per cent of the farmgate value of agricultural commodities and employs over 50 per cent of the agricultural labour force.[2]

Until recently, however, value addition in the livestock sector has been minimal, and most of Kenya's exports have been in the form of unprocessed, raw hides and skins. The government's strategy to develop the leather industry springs from its Vision 2030 Programme which promotes industrialisation and value addition in key sectors. The hides, skins and leather industry is one of Kenya's main agricultural sub-sectors that can contribute to economic growth through expanding exports of both semi-processed and finished leather goods. The development of the sector involves improving the raw material base (especially the quality of hides and skins), boosting the tanning subsector, producing leather goods, and marketing. The stakeholders are:

- the livestock farmers (mainly pastoralists and smallholders who produce the animals)
- slaughterhouse operators (of which there are around 2,000, producing quality hides and skins)
- the tanneries (which produce leather in wet-blue, crust or finished form[i])
- leather goods manufacturers (which produce footwear and other leather products)
- exporters.

**Left:** Stephen Kiriko of the Leather Development Centre, Nairobi inspects a recently-produced piece of leather.

i. Wet blue, considered as semi-processed, is tanned leather that has been converted from hides or skins by the application of tanning agents; crust leather is re-tanned leather that has been further treated with tanning agents; finished leather has been subjected to further processing to affect the softness, colour, appearance or permeability.

The three stages of the production process are: first, handling of the raw hides and skins (including disease control, slaughtering, preservation and storage of the hides and skins); second, tanning of the raw hides and skins into leather; and third, the manufacture of leather products, especially footwear.

Before 1990, the Kenyan tanning industry thrived, with 19 tanneries (with a capital investment worth Shs 3.8 billion or €34 million), directly employing 4,000 people. This changed after the abolition of the government's 'export compensation' scheme, which was intended to encourage the industry, and market liberalisation, including the cutting of Kenya's trade tariffs on imported leather and footwear, which provoked a surge in cheap imports. Half the tanneries went out of business. By 2004/05, 80 per cent of the hides and skins produced were being exported in their raw form.[3] Kenyan academic and leather sector expert Peter Kiuluku wrote that 'free trade agreements were signed to provide expanded markets but there has been only a surge in exports of raw hides and skins'.[4] A previous report by Traidcraft and EcoNews Africa noted that tens of thousands of jobs were lost in the tanneries while the government lost revenues of Shs 1.14 billion (€10.2 million) a year.[5]

A major change came in 2004/05 when the government, responding to industry stakeholders, especially the tanning sub-sector, began to re-examine how to increase value addition in the leather sector. In the budget speech in June 2006, the government raised the export tax payable on the export of raw hides and skins to 20 per cent and the following June doubled it to 40 per cent, with the aim of encouraging the leather processing industry.[6]

## The importance of value addition

The export of raw hides and skins was a classic case of reliance on a primary, unprocessed commodity which provided relatively little income in that commodity's value chain. The production of leather, and in particular leather shoes, is where most of the value addition in the international leather trade occurs. As table 1 shows, only eight per cent of the value of international trade is accounted for by raw hides and skins, compared to 86 per cent for leather.

**Table 1: % share of value of international leather sector trade**

| | |
|---|---|
| Raw Hides and Skins | 8 |
| Wet blue | 6 |
| Crust and finished leather | 21 |
| Leather Shoes | 46 |
| Leather products | 19 |
| Total trade | 100 |

Source: Mwinyihija Mwinyikione, 'Performance Brief – Leather and Leather Products Division', unpublished paper, using UN Commodity Trade Statistics for 2003

Estimates are that the added value to finished leather compared to raw hides and skins is around 243 per cent and for leather shoes around 850 per cent.[7] John Muriuku of the Leather Development Centre, part of Kenya's Industrial Research and Development Institute, says that processing to wet blue stage adds 80 per cent to the value of raw hides and skins, moving to crust adds 200 per cent and to finished leather 400 per cent.[8]

**Cover photo:** Joseph Njugauna, a factory worker at Zingo Investments in Nairobi.

# Benefits of the export tax

Analysis of the impact of the government's increased export tax shows that the policy has brought a number of major benefits.

### Boost to processing

The export tax has drastically reduced the exports of raw hides and skins and boosted the processing industry. In the first year after the introduction of the 40 per cent duty, Kenya's leather exports rose 54 per cent.[9] According to the government, nearly 98 per cent of skins produced in the country are now semi-processed to wet blue or finished leather compared to 56 per cent in 2004, while 96 per cent of hides are processed to wet blue.[10] Production of raw hides and skins has declined by a factor of six from 2003 to 2007 while production of finished leather has increased over four-fold during the same period: in 2007, Kenya produced 20,000 metric tonnes of leather compared to around 5,000 in 2003 and 10,000 in 2005.[11]

> *'Export of 80 to 90 per cent of raw hides and skins have reduced because of policies like export taxes. We have more hides and skins coming up to wet blue and some crust, 80 per cent of which is exported. This is value addition to approximately four times. Now we want to go 12 times the value'.*
> *Dr Mwinyihija Mwinyikione, Leather Development Council and Ministry of Livestock Development* [12]

### Increase in earnings

Total earnings from the leather industry, according to government figures, have risen from Shs 3.15 billion in 2005 to Shs 4.02 billion in 2008 – a rise of Shs 870 million (€7.8 million), or 21 per cent, as outlined in table 2.[13] The drop in 2008 is explained by the post-election violence.

**Table 2: Income Generation from Leather Industry (Shs billion)**

| | Local government | Producers | Export values | Veterinary Services Development Fund | TOTAL INCOME |
|---|---|---|---|---|---|
| 2005 | 0.028 | 1.5 | 1.6 | 0.021 | 3.15 |
| 2006 | 0.027 | 1.7 | 2.8 | 0.033 | 4.56 |
| 2007 | 0.019 | 1.4 | 2.9 | 0.032 | 4.25 |
| 2008 | 0.015 | 1.08 | 2.9 | 0.026 | 4.02 |

Source: Mwinyihija Mwinyikione, 'Performance Brief – Leather and Leather Products Division', unpublished paper

One source of income is increased company tax payments. The government provides no figures on this, but one estimate by a civil servant with expertise in the leather sector is that the tanneries are paying around Shs 100 million (€900,000) in tax now, compared to around Shs 10 million (€90,000) before the export tax was doubled.[14] In contrast, the export tax, collected by the Kenya Revenue Authority, contributes relatively little government income, due to the decline in raw hides and skins exports – around Shs 200-300 million (€1.8 - 2.7 million) a year; raising revenue was never regarded as aim of government policy in doubling the export duty.[15]

### Boost to employment in tanneries

The number of tanneries has risen from nine in 2005 to 13 in 2009, with operating capacity improving from around 30 per cent in 2003/04 to around 70 per cent in 2007/08.[16] A further three tanneries are expected to start up soon, one in late 2010 and a two more in 2011. The number of cottage industries – which provide employment to thousands of small-scale workers and produce leather goods or footwear – has also risen, from 17 in 2005 to 24 in 2008.[17]

Table 3 provides an outline of the number of new jobs created in the sector. Our estimate based on research in Kenya is that around 1,000 direct jobs and 6,000 indirect jobs have been created since the introduction of the export duty; in addition, incomes have increased for perhaps 40,000 workers in peripheral industries who benefit from the boost to the leather sector. The jobs created are a variety of technical and skilled positions such as selectors of material, quality controllers, tanners and mechanics, and unskilled, sometimes casual labourers. Many new recruits are, like Joseph Njugauna (see Box 1), people who lost jobs in the 1990s – skilled workers in the leather industry who were forced to take other, less skilled and usually less well-paid jobs.

**Table 3: Estimates of increases in employment in the Leather sub-sector since the imposition of the 40 per cent export duty (approximate figures)**

| | 2005 | 2010 | Income |
|---|---|---|---|
| Direct employment (mainly in tanneries) | 2,000 | 3,000 | Ranges from Shs 5,000 – 25,000 per month |
| Indirect employment (eg, self-employed workers in cottage industries using leather) | 3,000 – 3,500 | 10,000 | Average of around Shs 30,000 per month |
| Informal employment (eg, peripheral activities) | 15,000 – 20,000 | 60,000 | Shs 3,000 – 4,000 per month |

A rough estimate is that the boost to incomes (column four in the table above) for those directly and indirectly employed in the leather sector is around Shs 195 million a month, amounting to Shs 2.34 billion (€22 million) a year.

## Reinvestment in the leather sector

The government has recently allocated Shs 175 million (€1.6 million) to construct and develop between five and seven medium sized tanneries in rural areas, each costing Shs 25-35 million.[18] The idea is that these tanneries will be run and managed by community groups or registered enterprises in rural areas that intend to upgrade their operations from rawstock to leather processing. Supported by the Leather Development Council, these tanneries will stimulate local employment and wealth creation in the leather industry. 'This is a small amount of money, but it's the first time in Kenyan history that the government is ploughing back money to the sub-sector', says Robert Njoka, the Director of Zingo Investments, a small Kenyan owned leather tannery.

**Right:** Drum and worker at Leather Development Centre, Nairobi: part of the process of producing leather from raw hides and skins.

## Box 1: Improving lives

Grace Wangunguthu and Joseph Njugauna are living proof of the benefits that export taxes can bring. Both Grace and Joseph have recently found jobs at Zingo Investments, a small Kenyan-owned leather tannery. It has grown from seven permanent employees four years ago to 25 now, along with 40 casual workers, half of whom are women. For Grace, aged 34, this is her first job after spending the last few years looking after her two children. Responsible for grading and quality control of the company's leather for export, she now earns Shs 25,000 (€225) a month, low by European standards but nearly five times more than average incomes in Kenya.

Joseph has worked in Kenya's leather industry on and off for 30 years. 'I lost my job in the tanneries in the 1990s,' Joseph says, referring to the period of liberalisation when thousands were laid off. 'Employment was down then and, when I eventually found a job, it was only as a casual labourer. I earned very little. Now I'm back full-time.' Joseph, a skilled quality controller who identifies what hides material is selected to produce leather, began at Zingo in 2009. He is now also responsible for training five apprentices in quality control, acting as their tutor, in expectation of the company's continuing expansion.

Robert Njoka, the Director of Zingo Investments, says that since the export tax was introduced his company has gone from producing 10,000 to 200,000 pieces of processed leather per month. Currently producing leather for sale to footwear manufacturers in India, China, Bangladesh and Italy, Zingo's financial position is solid enough to be planning an expansion into shoe production itself, which if successful could create 500 jobs. The expansion represents an almost €1.5 million investment.

**Left:** Workers at a private leather factory in Nairobi, Kenya.

The exporters of raw hides and skins have lost out as a result of the increase in export taxes, though it is hard to quantify these losses. Economic theory also suggests that primary producers of raw hides and skins will lose out from the imposition of an export tax since domestic prices fall. In Kenya, the prices paid to small producers have fluctuated significantly in recent years. An officer in the Livestock Marketing Council (LMC), which advocates on behalf of pastoralists, says that immediately after the imposition of the 40 per cent levy, the price paid for raw hides and skins fell, but since then prices have recovered. The price in late 2010 was on average over double that of five years ago: in 2005, a skin sold for Shs 50-100 per kg compared to Shs 150-180 in late 2010.

One explanation for this is that the price paid for raw hides and skins in Kenya is influenced more by the world market price than Kenyan government policy. Another factor is that since the tanning industry has been given a boost, competition between tanners for good quality hides and skins has meant prices have not fallen. The development of rural tanneries will likely help pastoralists further by providing more regional markets for their hides and skins. Indeed, the LMC officer describes the development of the processing industry as a 'big opportunity' for pastoralists, with the key being to develop the supply chain from them to international markets.[19]

## Box 2: Benefits of the export tax in Tanzania

Tanzania has tremendous potential to develop leather processing partly since it ranks third in Africa (after Ethiopia and Sudan) in terms of cattle population. The government introduced a 20 per cent export tax on raw hides and skins in 2003 and doubled it to 40 per cent in 2007, with the aim of developing leather processing. Around 80 per cent of all hides and skins were then being exported in raw form while the country's existing tanneries were operating at only 20 per cent of their capacity.[20] Since 2003, the number of tanneries has risen from three to seven, increasing employment. Moreover, as Table 4 shows, the value of Tanzania's exports of leather products has increased massively – by 17-fold from 2003 to 2008. Overall, the sub-sector doubled its earnings to the government over the same period.

**Table 4: Exports of raw and processed hides and skins in Tanzania**

| | Exports of raw hides and skins (Million TShs) | Exports of processed hides and skins (Million TShs) | Total exports (Million TShs and Million $) |
|---|---|---|---|
| 2003 | 6,304 | 587 | 6,891 ($6.6) |
| 2004 | 7,339 | 1,865 | 9,204 ($8.4) |
| 2005 | 6,335 | 1,598 | 7,933 ($7.0) |
| 2006 | 7,837 | 5,312 | 13,149 ($10.5) |
| 2007 | 8,571 | 16,036 | 24,607 ($19.6) |
| 2008 | 5,117 | 10,171 | 15,288 ($12.8) |

Source: Tanzanian Ministry of Industry, Trade and Marketing. Nb. Exchange rate US TShs/$: 1,038 (2003), 1,089 (2004), 1,123 (2005), 1,252 (2006), 1,233 (2007), 1,196 (2008)

The export tax in Tanzania is not an isolated policy but is part of a broad government strategy to develop leather processing. In 2007 the government drew up a Leather Sector Development Strategy which aims to increase the proportion of processed raw hides and skins from 20 to 80 per cent and to increase the production of footwear and leather products from 230 to 1,500 pairs/day by 2012.[21] The revenue from the export tax goes solely to a Livestock Development Fund, established in 2003. This is helping to improve extension services to pastoralists and other livestock producers, as well as the quality of the hides and skins and abattoirs, bringing new technology into the sector and strengthening stakeholder organisations. Around TShs 3.9 billion ($3.3 million) was spent by the fund between 2007 and 2009.[22]

# EU policy – and restrictions on export taxes

Basic EU policy is to seek the removal of all export taxes, though some exceptions are provided to developing countries on environmental or development grounds. The Interim Economic Partnership Agreement (EPA) signed with the East Africa EPA grouping[i], which was initialled in 2007 but is now on hold due to failure to resolve contentious issues, states the following:

1. The parties shall not institute any new duties or taxes in connection with the exportation of goods to the other party that are in excess of those imposed on like products destined for internal sale.
2. Notwithstanding paragraph 1, the East African Community (EAC) party can impose a duty or tax in connection with the exportation of goods, with the authorisation of the EPA Council, under the following circumstances: (a) to foster the development of domestic industry; or (b) to maintain currency value stability, when the increase in the world price of an export commodity creates the risk of a currency value surge.
3. Such taxes should be enforced on a limited number of products for a limited period of time, and reviewed by the EPA Council after 24 months'. (Article 15) [23]

Thus the ability of Kenya and other East African states to introduce new export taxes would be severely constrained if the EPA were agreed. Most importantly, it would require the 'authorisation of the EPA Council', meaning that the EU would have a veto over the use of export taxes. They could also only be imposed on a limited number of products and for a limited time period, after which they are then reviewed again by the EPA Council.

An EU delegation official in Nairobi interviewed for this research said that export taxes were 'not a major issue' in the EPA negotiations and that a resolution to the disagreement on this issue would be found.[24] This begs the question as to why the EU is insisting on stringent conditions on the use of export taxes at all. It is likely the EU is using it as a bargaining chip to push through its other demands in the EPA negotiations.

'My tannery would die if the tax were removed,' says Robert Njoka, the Director of Zingo Investments. 'We couldn't compete with others, like China. If the tax were removed, we'd lose lots of jobs. We cannot go on exporting labour by simply exporting hides. We have to industrialise and develop'.[25] It is not that the tanners and government officials believe that export taxes should remain forever; they believe that they should be removed once Kenya has become more competitive with Asia and that this might take up to 10 years.[26] Dr Kiruthu of the Eastern and Southern Africa Leather Industries Association, which represents the leather industry, says: 'Export taxes are a stop-gap needed to bring the industry to a certain level, to become competitive in the face of competition from other countries'.[27]

Njoka says that to develop the leather industry further the government should be providing greater incentives and encouraging joint ventures with foreign companies to increase technology transfer. Indeed, he says that the Kenyan-owned tanneries should received special incentives over and above those given to foreign companies, such as capital expenditure breaks, tax breaks or reductions in land rent or ownership. 'Kenyan industry needs that special treatment, not national treatment', he says. The problem with this is again EU policy, which is seeking to enshrine 'national treatment' investment laws in EPAs, which would abolish the right of governments to give preferences to national firms.

i Comprising Kenya, Uganda, Tanzania, Burundi and Rwanda

# Leather's potential and the challenges associated with export taxes

The potential for growth in Kenya's leather industry is considerable. The government estimates that value addition could more than double earnings to Shs 9 billion.[28] John Muriuku of the Leather Development Centre estimates that if Kenya produced leather from all its hides and skins, earnings could rise fourfold to around Shs 16 billion (€144 million), and directly employ around 10,000 people.[29] Kenya could be producing much more footwear for its domestic population rather than being flooded by cheap imports undermining local production – but this depends precisely on the industry becoming more competitive. There is an argument to increase trade tariff protection on these imports in addition to the levying of export taxes. Kenya's Industrial Research and Development Institute is now successfully processing fish skin leather from Nile perch. The country also has supplies of rabbit, crocodiles and ostrich skins from local farms, which have been little processed so far but for which there is increasing demand on the international market.

Other countries in East Africa could benefit hugely from expanding their leather processing. Kenya's Permanent Secretary for Livestock Development, Kenneth Lusaka, estimates that the leather industry in East Africa could earn €870 million. Currently, however, the industry in the region is losing 4.5 million bovines and 14 million goats and sheep per year in potential value addition, due to exports of raw hides and skins.[30] It is estimated that Uganda loses €9 for every kilogramme of hides and skins exported that ends up in a finished leather product; the government there has also recently introduced a 40 per cent levy on exports.[31] Moving from exporting raw hides and skins to processing in East Africa could create 10,000 direct jobs and 55,000 indirect jobs and bring investments of €145 million in new processing facilities.[32]

**Right:** Robert Njoka, Director of Zingo Investments, inspecting a piece of leather.

Indeed, the leather industry has significant prospects for expansion across Africa, which contains around 15 per cent of the world's cattle population and around 25 per cent of the world's sheep and goats. Yet currently Africa produces only around 2 per cent of the world's leather.[33]

For export taxes to be effective in developing the leather industry over the medium term, they have to be part of an overall strategy, used in combination with other policies. Positively, the government has drafted a five year Strategic Plan for the leather sector and in May 2010 set up a Leather Development Council, comprising the industry's various stakeholders in a form of public-private partnership, to oversee strategy towards the sector. The Council will also establish a participatory body to decide where the Shs 175 million (€1.6 million), allocated by the government to set up new tanneries, will be spent.

**Left:** Joseph and Grace Wangunguthu, factory workers at Zingo Investments in Nairobi.

Tax evasion is one issue that needs to be addressed. Kenya has long suffered from tax evasion after export duties have been raised.[34] In 2006, for example, the Kenyan media uncovered a tax evasion scam whereby 14 leading exporters of hides and skins had formed a well-knit cartel with government officers to deny the government revenue; from 2002-06, the cartel had avoided paying tax to the tune of Shs 676 million. The cartel reportedly began the tax evasion scam after the government imposed a 20 per cent duty in the 2002/03 budget.[35]

Another critical issue is to provide better extension services for livestock producers, especially to improve the quality of hides and skins. One government study shows that the sector loses Shs 4.5 billion (€40.5 million) a year by damages to hides and skins, mainly through tick bites, branding and flaying (skin removal) techniques after slaughter of the animals.[36] The number of livestock extension officers, together with their fuel allocation, is inadequate. A government official in the Ministry of Livestock Development says that the livestock extension service receives only Shs 50 million (€450,000) a year – not enough to cover 210 districts adequately.[37]

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**Back cover photo:** Leather tannery workers at Zingo Investments

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