

**REPUBLIC OF KENYA**

**IN THE ENVIRONMENT AND LAND COURT AT NAIROBI**

**ELCLA NO. E002 OF 2024**

**SPEEDMAN COMMERCIAL AGENCIES LIMITED .....**

**APPELLANT**

**-VERSUS-**

**NAHOCO HOUSING CO-OPERATIVE SOCIETY LTD ..... 1<sup>ST</sup>**

**RESPONDENT**

**GIMCO LIMITED ..... 2<sup>ND</sup>**

**RESPONDENT**

***(Being an appeal from the Ruling and Order of the Business Premises and Rent Tribunal given in BPRT Case No. E702 of 2023 Hon. Cyprian Mugambi on 5<sup>th</sup> December, 2023)***

**JUDGMENT**

**Introduction**

1. This is an appeal against the Ruling and Order of the Business Premises Rent Tribunal at Nairobi delivered on 5<sup>th</sup>

**December 2023 in BPRT Case No. E702 of 2023.** The Appellant, **Speedman Commercial Agencies Limited**, was the Tenant/Applicant before the Tribunal. The 1<sup>st</sup> Respondent, **Nahoco Housing Co-operative Society Limited**, is the owner/Landlord of the premises, while the 2<sup>nd</sup> Respondent, **Gimco Limited**, is the property manager/agent.

2. The Appellant originally filed four grounds of appeal. However, in the Appellant's Written Submissions on Appeal dated **25<sup>th</sup> March 2026**, grounds 1, 2, and 4 were abandoned. The appeal therefore proceeds only on Ground 3, which concerns whether Value Added Tax (VAT) was lawfully included in the rent demanded from the Appellant as a protected tenant under the **Landlord and Tenant (Shops, Hotels and Catering Establishments) Act, Cap 301 Laws of Kenya** (hereinafter "the Act" or "Cap 301").

### **Background facts**

3. The facts of this matter are largely undisputed. The Appellant has been a tenant in premises situated on the 3<sup>rd</sup> Floor of Nacico Chambers, L.R. No. 209/7264, Moi Avenue, Nairobi (hereinafter "the suit premises") since the year 2003. The original tenancy was governed by a Letter of Offer for Lease dated 25<sup>th</sup> April 2003, for a period of six (6) years commencing 1<sup>st</sup> June 2003, though no formal lease document was ever drawn and executed by the parties.
4. The last Letter of Offer for Lease from the Respondents to the Appellant was dated 31<sup>st</sup> March 2015, and it ran from 1<sup>st</sup> June 2015 and expired on 31<sup>st</sup> May 2021. Upon the expiry of that final written offer, no further agreement was executed between the parties. As a result, with effect from 1<sup>st</sup> June 2021, the Appellant's tenancy became a controlled tenancy within the meaning of **Section 2(1) of Cap 301**, a fact that is not disputed by either party.
5. By a letter dated 30<sup>th</sup> January 2023, the 2<sup>nd</sup> Respondent wrote to the Appellant claiming arrears of rent amounting to Kshs. 866,891.07 for the period ending 31<sup>st</sup> March 2023. The Appellant disputed this figure, contending that the demand

unlawfully included service charges, VAT, and other outgoings that the Appellant, as a protected tenant with no written agreement obligating it to pay the same, was not legally required to pay.

6. From around March 2023, the Respondents locked the suit premises, with the Appellant's goods, property and tools of trade inside, on account of the alleged rent arrears. The Appellant filed a Reference/Application before the Business Premises Rent Tribunal under **Section 12(4) of Cap 301** on 19<sup>th</sup> July 2023, seeking, among other reliefs, orders for the re-opening of the premises and an injunction restraining the Respondents from further locking the Appellant out.

### **The Tribunal's ruling**

7. The Tribunal, having considered the rival affidavits and written submissions, delivered its Ruling on 5<sup>th</sup> December 2023. The Tribunal made the following key findings:
  - (a) The Tribunal expressed serious doubts about the Appellant's assertion that the premises were closed down in March 2023, noting that the Application was filed under

certificate of urgency in July 2023 four months after the alleged closure and that if indeed the premises had been closed in March 2023, the Appellant ought to have moved the Tribunal sooner.

(b) The Tribunal found that the Appellant was in rent arrears, relying on the customer balance detail (Exhibit SW4) annexed to the Respondents' affidavit, which showed a balance of Kshs. 999,494.27 as per the last invoice dated 7.1.2023. The Tribunal further noted that the Appellant had not challenged any specific entry in the statement of accounts.

(c) On the question of VAT and service charge, the Tribunal held that there was nothing illegal about charging VAT and service charge. The Tribunal noted that VAT is paid as a matter of statute and that service charge under Cap 301 simply means a charge for any services rendered. The Tribunal further found that the Appellant was estopped from denying liability for these charges since it had, over the years, been paying them.

(d) Having found the Appellant to be in rent arrears, the Tribunal held that a tenant who fails to pay rent is in fundamental breach and is not deserving of discretionary injunctive relief. The Tribunal dismissed the Appellant's application with costs to the Respondents.

### **The appeal and parties' submissions**

8. The Appellant filed a Memorandum of Appeal on 20<sup>th</sup> December 2023 and subsequently filed an Amended Memorandum of Appeal on 7<sup>th</sup> March 2024, raising four grounds. As already noted, in the Appellant's Written Submissions dated 25<sup>th</sup> March 2026, grounds 1, 2, and 4 were abandoned. The sole surviving ground number 3 is that:

***"The Learned Chairman erred and was wrong in failing to find that the rents alleged due from the Appellant to the Respondent were partially not recoverable because these included charges such as service charge and VAT (Value Added Tax) and other outgoings on the property for which the***

***Appellant was not obligated to pay, the Appellant not having a written agreement with the Respondent by which he had agreed to pay such taxes and outgoings."***

9. In their Written Submissions on Appeal, the Appellant concedes that service charge is payable. Citing **Section 2 of Cap 301**, which defines "service" as including the use of water, light, power, sewage facilities, sweeper, watchman, telephone or other amenity or facility available to the tenant, the Appellant accepts that since these services are provided in the premises and were previously paid for under the expired lease, the Appellant is obligated by law to continue paying for them. Accordingly, the appeal is confined to a single, narrow but important issue: Whether VAT (Value Added Tax) is legally chargeable to the Appellant as a protected tenant in commercial premises in the absence of a written tenancy agreement.

10. The Appellant's case on VAT is as follows. **Section 3(2) of Cap 301** provides that the terms and conditions set forth in the Schedule of the Act shall be implied in every

controlled tenancy which is not reduced to writing or which is not in the prescribed form. Paragraph (ix) of the Schedule provides that:

***"The Lessor shall pay all taxes, rates and similar outgoings unless the lessee is responsible for under any written agreement."***

11. The Appellant submits that since the last written lease expired on 31<sup>st</sup> May 2021, and no further written agreement was executed, there is no written agreement between the parties under which the Appellant agreed to pay VAT. The Appellant further relies on the Value Added Tax Act, Cap 476, which defines VAT as a tax imposed on the supply of goods and services. The Appellant argues that the Respondent is the one making a taxable supply provision of business space and that in the absence of a written agreement making the Appellant responsible for VAT, the implied terms of Cap 301 place that liability on the Lessor/Respondent.

12. The Respondents, through their Written Submissions dated **17<sup>th</sup> April 2026** and the Replying Affidavit of **Simon Warui** sworn on **13<sup>th</sup> April 2026**, resist the appeal and urge this Court to dismiss it with costs. The Respondents advance the following main arguments:

(a) The Appellant is estopped from disputing its liability to pay VAT because it paid the same over many years without raising any objection. Since the Appellant accepted and paid the charges in the past, it cannot now turn around and deny liability.

(b) VAT is a statutory obligation. Commercial premises are not exempt from VAT under Part II of the First Schedule to the Value Added Tax Act, Cap 476. Only residential premises are exempt from VAT. Since the suit premises are commercial in nature, the supply of those premises is a taxable supply, and VAT is a mandatory charge that flows from the statute itself, irrespective of the existence of a written agreement.

(c) The Respondents rely on the Court of Appeal decision in **Kenya Revenue Authority v. Ndegwa (Civil Appeal 65 of 2019) [2025] KECA 510 (KLR)** and the Business Premises Rent Tribunal decision in **FW Njoroge & Company Advocates v Harambee Co-operative and Credit Society Limited (Tribunal Case E665 of 2023) [2024] KEBPRT 638 (KLR)**, both of which confirm that VAT is chargeable on commercial premises and that a controlled tenancy is not exempt from VAT.

(d) The Appellant has accumulated significant rent arrears. According to the Statement of Account (Exhibit SW-01 to the Replying Affidavit of Simon Warui), the total outstanding balance as at 1<sup>st</sup> January 2026 stands at Kshs. 2,164,550.65. The Appellant has made no payment since May 2023 and cannot seek equitable relief while continuing to deny the Landlord his proprietary rights.

### **Issues for determination**

13. Having regard to the pleadings, affidavit evidence, and written submissions of the parties, the following four issues arise for determination in this appeal:

**(i) Whether the appeal is properly before this Court and what is the scope of review on appeal from the Business Premises Rent Tribunal;**

**(ii) Whether, upon abandonment of Grounds 1, 2, and 4, this Court can still address the justice of the case in its entirety;**

**(iii) Whether VAT (Value Added Tax) is lawfully chargeable to the Appellant as a protected tenant in commercial premises in the absence of a written tenancy agreement; and**

**(iv) What consequential orders, if any, ought to issue.**

### **Analysis and determination**

#### **Issue (i) & (ii): Scope of Appeal and the Abandoned Grounds**

14. An appeal from the Business Premises Rent Tribunal to the Environment and Land Court is a first appeal. This Court is therefore required to re-evaluate the evidence and the law, and to come to its own independent conclusion on the merits while giving due deference to the findings of the Tribunal, particularly on matters of fact where the Tribunal had the advantage of examining the witnesses and the documents at first instance.
15. The Appellant has formally abandoned Grounds 1, 2, and 4 of the Amended Memorandum of Appeal. Ground 1 related to whether the application was properly before the Tribunal; Ground 2 concerned whether the Appellant was in fact locked out from the premises; and Ground 4 concerned whether the Respondents' conduct was unlawful and illegal. By abandoning these grounds, the Appellant has conceded the Tribunal's findings on those issues. Notably, the Appellant no longer challenges the Tribunal's finding that the premises were not actually locked a finding that was central to the original application.

16. What remains is a pure question of law: whether VAT is legally recoverable from the Appellant under a controlled tenancy with no written agreement. This is a question that this Court is fully competent to determine afresh.

**Issue (iii): Whether VAT is Lawfully Chargeable to the Appellant as a Protected Tenant**

**(a) The Legal Framework**

17. The legal analysis must begin with Cap 301. It is common ground that as from 1<sup>st</sup> June 2021, when the last written offer of lease expired without renewal, the Appellant's tenancy became a controlled tenancy. Section 2(1) of Cap 301 defines a "controlled tenancy" to mean, inter alia, a tenancy of a shop, hotel or catering establishment which has not been reduced into writing.

18. **Section 3(2) of Cap 301** is of central importance. It provides:

***"The terms and conditions set forth in the Schedule of this Act shall be implied in every controlled tenancy***

***which is not reduced to writing or which is in the prescribed form."***

**19.** The Schedule to Cap 301 sets out the terms and conditions implied in every controlled tenancy. Paragraph (ix) of the Schedule (under "Terms and Conditions to be Implied in Tenancies") provides:

***"The Lessor shall pay all taxes, rates and similar outgoings unless the lessee is responsible for under any written agreement."***

**20.** The plain and ordinary reading of this provision is that the obligation to pay taxes and similar outgoings rests by default on the Lessor. The lessee only becomes responsible for such taxes if there is a written agreement that expressly makes the lessee responsible. In the present case, the last written agreement the Letter of Offer for Lease expired on 31<sup>st</sup> May 2021 and was not renewed. As at the date of the events giving rise to this dispute, there was no subsisting written agreement between the Appellant and the

Respondents. The implied terms of Cap 301 therefore applied in full force.

**(b) The Nature of VAT as a Tax**

- 21.** VAT is a tax imposed under the Value Added Tax Act, Cap 476. Section 5 of that Act provides for the charge of VAT on a taxable supply made by a registered person in Kenya. The Appellant submits, and this Court agrees, that the supply of commercial space by the Respondents is a taxable supply for VAT purposes. It is the Respondents as the landlord who are making the taxable supply. VAT is charged on that supply.
- 22.** The question is not whether VAT is applicable as a matter of tax law it clearly is but who as between landlord and tenant bears the burden of that tax in the context of a controlled tenancy under Cap 301.
- 23.** The Respondents argue that since commercial premises are not exempt from VAT under the First Schedule to the VAT Act, and only residential premises are exempt, the VAT is a statutory charge that must be borne by the Appellant

regardless of the absence of a written agreement. This argument conflates two separate legal questions: (a) whether the supply of commercial premises is subject to VAT, and (b) who bears the contractual or statutory obligation to pay for that VAT.

**24.** As to (a), it is settled law, and confirmed by the Court of Appeal in **Kenya Revenue Authority v. Ndegwa [2025] KECA 510 (KLR)**, that the supply of commercial premises is not exempt from VAT. The supply of commercial premises is a taxable supply and the Respondents, as the registered VAT taxpayer making the supply, are liable to account for VAT to the Kenya Revenue Authority.

**25.** As to (b), however, the question of who ultimately bears the economic burden of VAT in the landlord-tenant relationship is governed by the contractual framework between the parties. In a normal commercial lease, a landlord can validly include a provision requiring the tenant to pay VAT on top of rent. In such cases, the lessee is made responsible "under a written agreement" as contemplated by Paragraph (ix) of the Schedule to Cap 301. That is precisely

the position that existed when the Letter of Offer was in force: Clause 10 of the Letter of Offer for Lease dated 31<sup>st</sup> March 2015 expressly provided that:

***"V.A.T and any other statutory charges that the Government may introduce in the cause of the tenancy will be charged accordingly, over and above the rent and service charge."***

**26.** However, once that written agreement expired and was not renewed, the legal position changed fundamentally. The tenancy became a controlled tenancy, and by operation of **Section 3(2) of Cap 301 and Paragraph (ix) of its Schedule**, the obligation to pay taxes reverted to the Lessor, unless and until a new written agreement is entered into making the lessee responsible.

### **(c) The Estoppel Argument**

**27.** The Respondents argue that the Appellant is estopped from denying liability for VAT because it paid the same over

many years during the currency of the written leases. This argument was also accepted by the Tribunal at first instance.

**28.** This Court, with respect, does not accept this argument. Estoppel operates to prevent a party from going back on a representation upon which the other party has relied to their detriment. However, the payment of VAT by the Appellant in previous years was made pursuant to a clear contractual obligation under successive written leases that expressly required such payment. Once the written lease expired on 31<sup>st</sup> May 2021, the legal basis for that payment changed. The obligation to pay VAT as part of rent was a creature of the written agreement, not a standalone legal obligation. With the expiry of the written agreement, the statutory implied terms of Cap 301 filled the void, and Paragraph (ix) of the Schedule placed the obligation to pay taxes on the Lessor.

**29.** It would be jurisprudentially unsound to hold that a tenant who paid VAT while bound by a written lease is forever estopped from relying on the statutory protections afforded by Cap 301 when that written lease expires. Such a

holding would effectively nullify the operation of Section 3(2) of Cap 301 and render the implied terms of the Schedule meaningless. The Court notes that Parliament enacted these protections precisely to safeguard tenants in the vulnerable position of occupying premises under an oral or informal arrangement.

**30.** Moreover, estoppel cannot be used as a sword to create a new substantive obligation in the face of a clear statutory provision to the contrary. The Schedule to Cap 301 is clear: the lessor pays taxes unless the lessee has agreed in writing to be responsible. There is no written agreement here. Estoppel cannot substitute for the written agreement that the statute requires.

**(d) The FW Njoroge Tribunal Decision**

**31.** The Respondents rely heavily on the Business Premises Rent Tribunal decision in **FW Njoroge & Company Advocates v Harambee Co-operative and Credit Society Limited [2024] KEBPRT 638 (KLR)**. In that case, the Tribunal held, at paragraph 22, that "a controlled

tenancy has not been exempted from payment of the VAT tax under the First Schedule of the Value Added Tax." It further held, at paragraph 29(d), that "V.A.T and service charge remain payable by the Tenant."

**32.** This Court, with respect, finds that the FW Njoroge decision, while persuasive, does not adequately grapple with the effect of Paragraph (ix) of the Schedule to Cap 301. The Tribunal in that case correctly identified that the controlled tenancy itself is not exempt from VAT as a category. However, the issue is not whether the tenancy is exempt from VAT, it is not but rather which party bears the obligation to pay VAT within the landlord-tenant relationship, having regard to the implied terms of the controlled tenancy under Cap 301.

**33.** A controlled tenancy is not exempt from VAT in the sense that the Landlord, as supplier of the commercial space, must account for VAT to the KRA. But Cap 301 governs the internal relationship between landlord and tenant, and Paragraph (ix) of the Schedule is a substantive term implied by operation of law into every controlled

tenancy not reduced to writing. Under that term, the burden of paying taxes falls on the Lessor unless the written agreement says otherwise. The FW Njoroge decision did not address this distinction.

**34.** This Court further notes that decisions of the Business Premises Rent Tribunal, while persuasive, are not binding on this Court. This Court is an appellate court with respect to Tribunal decisions, and it is not bound by the Tribunal's jurisprudence on questions of law. Where this Court finds that a Tribunal decision does not correctly state the law, it is entitled to say so.

**(e) The KRA v. Ndegwa Court of Appeal Decision**

**35.** The Court of Appeal decision in **Kenya Revenue Authority v. Ndegwa [2025] KECA 510 (KLR)** does not assist the Respondents in the manner they suggest. The central question in that case was whether VAT was payable on the sale or purchase of commercial premises, as distinct from residential premises. The Court of Appeal held, reversing the High Court, that commercial premises are not

exempt from VAT under Paragraph 8 of Part II of the First Schedule to the VAT Act. That decision therefore establishes that the supply of commercial premises is a taxable supply.

**36.** However, the **KRA v. Ndegwa(supra)** decision is concerned with the liability of the supplier of commercial premises to account for VAT to the revenue authority. It says nothing about who, as between landlord and tenant, bears the economic burden of that VAT. That question falls squarely within the domain of landlord and tenant law, and specifically Cap 301. The Court of Appeal in *KRA v. Ndegwa* was not considering the effect of Paragraph (ix) of the Schedule to Cap 301.

**(f) The Proper Scope of Rent under a Controlled Tenancy**

**37.** In the context of a controlled tenancy, the rent payable by the tenant is governed by the provisions of Cap 301 and the implied terms of the Schedule. The Appellant has conceded that service charge is payable, and this Court agrees: service charge falls within the definition of "service"

under Cap 301 and the tenant is required to pay for services provided in the building.

- 38.** However, VAT is not a "service" within the meaning of Cap 301. VAT is a tax imposed by the government on the value of a supply. It is a fiscal charge, not a service charge. Paragraph (ix) of the Schedule to Cap 301 specifically addresses taxes and similar outgoings and places them on the Lessor in the absence of a written agreement.
- 39.** The distinction between service charges payable by the tenant and taxes/outgoings payable by the Lessor, absent a written agreement is one that Parliament deliberately drew in the Schedule to Cap 301.
- 40.** The Court therefore finds that in the absence of a valid, subsisting written tenancy agreement, VAT is not lawfully chargeable to the Appellant. The implied terms of Cap 301, specifically Paragraph (ix) of the Schedule, place the obligation to pay taxes on the Lessor. The inclusion of VAT in the rent demanded from the Appellant is therefore contrary

to the provisions of Cap 301 as they apply to a controlled tenancy.

**(g) Quantification and Accounts**

- 41.** This Court is not in a position, on the material before it, to determine the precise sum of rent arrears properly owed by the Appellant, having stripped out the VAT component. The statement of accounts (Exhibits SW4 and SW-01) disclose a complex history of invoices and payments spanning from 2010 to the present, with invoices containing bundled components of rent, service charge, and VAT.
- 42.** A proper accounting exercise is required to determine the correct sum of the substantive rent and service charges owed by the Appellant, exclusive of VAT.
- 43.** The Court notes, however, that the Appellant has clearly been in arrears of rent and service charges for an extended period. The customer balance detail (Exhibit SW-01 to the Replying Affidavit) reveals that the Appellant last made a payment of Kshs. 100,000 in May 2023. Since then, no payment has been made. The Appellant continues to

occupy commercial premises and is obligated to pay rent and service charges. The removal of VAT from the computation does not extinguish or reduce the Appellant's core obligation to pay rent.

**44.** The Tribunal below was not asked to, and did not, make a determination on the exact quantum of rent owed exclusive of VAT. Given that this is an appeal on a specific legal issue (VAT chargeability), and the parties have not had a full trial on the question of quantum, it would be inappropriate for this Court to make a definitive finding on the exact amount owed. What this Court can and does determine is the legal principle: VAT was unlawfully included in the rent demanded, and the Appellant is not liable to pay VAT in the absence of a written agreement.

### **Conclusions**

**45.** For the foregoing reasons, this Court makes the following findings:

(a) The Appellant's tenancy in the suit premises at the 3<sup>rd</sup> Floor, Nacico Chambers, L.R. No. 209/7264, Moi Avenue,

Nairobi is a controlled tenancy within the meaning of Section 2(1) of the Landlord and Tenant (Shops, Hotels and Catering Establishments) Act, Cap 301 Laws of Kenya, with effect from 1<sup>st</sup> June 2021.

(b) The implied terms of the Schedule to Cap 301, which apply by virtue of Section 3(2) of the Act, provide that the Lessor shall pay all taxes, rates, and similar outgoings unless the lessee is responsible for the same under a written agreement.

(c) Since there is no valid, subsisting written tenancy agreement between the Appellant and the Respondents in respect of the period of the controlled tenancy (from 1<sup>st</sup> June 2021 onwards), Value Added Tax (VAT) is not lawfully chargeable to the Appellant for that period. The obligation to account for and pay VAT arising from the supply of the commercial premises lies on the Respondents as the Lessors.

(d) Service charge, as distinct from VAT, remains payable by the Appellant as a protected tenant, as the Appellant

itself concedes. The Appellant continues to enjoy services within the building and is obligated to pay for the same.

(e) The estoppel argument raised by the Respondents does not succeed. Payment of VAT under a previous written lease does not estop the Appellant from relying on the statutory protections of Cap 301 upon expiry of that lease.

(f) The Tribunal's finding that the Appellant was in rent arrears is not disturbed in principle. However, the quantum of those arrears must be recalculated to exclude the VAT component that was unlawfully included in the invoices.

(g) Given the partial success of this appeal, it is hereby directed that each party shall bear own costs of the Appeal.

### **Final orders**

**46.** Accordingly, the Appeal partially succeeds in line with ground 3 of the Amended Memorandum of Appeal and the Court makes the following final orders in respect to this appeal:-

**i) The Ruling of the Business Premises Rent Tribunal dated 5<sup>th</sup> December 2023 is hereby set**

**aside to the extent that it dismissed the Appellant's contention regarding the unlawful inclusion of VAT in the rent demand.**

- ii) It is hereby declared that as from 1<sup>st</sup> June 2021, being the date on which the Appellant's tenancy became a controlled tenancy, Value Added Tax (VAT) is not lawfully chargeable to the Appellant in the absence of a written tenancy agreement expressly making the Appellant responsible for such tax, pursuant to Paragraph (ix) of the Schedule to the Landlord and Tenant (Shops, Hotels and Catering Establishments) Act, Cap 301 Laws of Kenya.**
- iii) Any rent statement or demand issued by the Respondents to the Appellant shall, with effect from 1<sup>st</sup> June 2021, be recalculated to exclude VAT, and the Appellant's rent arrears if any shall be determined exclusively on the basis of rent and lawful service charges.**

- iv) For avoidance of doubt, service charge remains lawfully payable by the Appellant as a protected tenant and nothing in this judgment relieves the Appellant of its obligation to pay the substantive rent and service charges lawfully due.**
- v) The protections afforded by Cap 301 do not excuse a tenant from paying rent; they merely regulate the terms on which the tenancy subsists. The Appellant must continue paying the lawful rent and service charges as they fall due.**
- vi) The matter is remitted to the Business Premises Rent Tribunal for purposes of determining the correct quantum of rent arrears (exclusive of VAT) owed by the Appellant to the Respondents as at the date of this judgment, and for such further orders as the Tribunal may deem fit in accordance with this judgment.**
- vii) Each party shall bear own costs of the appeal.**

**Dated, Signed and Delivered Virtually this 13<sup>th</sup> day of  
May 2026.**

**E. K. WABWOTO  
JUDGE**

**In the presence of:-**

**Mr. Keyonzo for the Appellant.**

**N/A for the Respondents.**

**Court Assistants: Mary Ngoira and David Ngoosa.**

ORIGINAL