

Exporting to **KENYA**

—
A guide for clients



#GlobalAmbition

Home

Kenya at a Glance

Why Export to Kenya

Get Ready to Do Business in Kenya

Key Opportunities in Kenya

Things to Consider

Legal and Taxation Information

Helping You Win in Kenya

Contact Us

References





**Kenya
Shilling (KES)**

Currency



52.6m¹

Population 2021



\$1,981²

GDP per capita 2020



1.5%³

GDP Growth 2020



7.3%⁴

Unemployment rate
2020



€31m⁵

Enterprise Ireland
Client Exports (2020)



Why Export to Kenya

Kenya is the largest and the most advanced economy in East and Central Africa; with strong growth prospects supported by an emerging, urban middle class and an increasing appetite for high-value goods and services making it a strong regional player. Kenya is open for business to well-positioned companies with strategic objectives of tapping into the growing potential of emerging markets in East and Central Africa⁶.

Kenya is a regional hub for business and trade throughout east and central Africa. It is a member of the East African Community (EAC), which is an economic trading bloc currently comprising the economies of Kenya, Rwanda, Tanzania, Uganda and most recently Burundi and South Sudan. Kenya is also a member of the Common Market for Eastern and Southern Africa (COMESA), another regional trading bloc of 21 countries.

Kenya has a market-based economy and is generally considered the economic, commercial, financial and logistics hub of East Africa. With the strongest industrial base in East Africa, Kenya has been successful in attracting exporters and investors. More foreign companies are investing in Kenya and setting up local and regional operations to take advantage of Kenya's strategic location, diversified economy, entrepreneurial workforce, comprehensive air routes, and status as a regional financial center.

During 2019 and Q1 2020 (pre-COVID), Kenya attracted 54 projects totaling \$2.9 billion in announced investments. This growth reflects a general rise across Africa in foreign direct investment that supports new projects.

Kenya's population stood at 52.6 million people as of end 2020. Its urban areas, particularly Nairobi, are noted for their large number of well-educated English-speaking and multi-lingual professionals, and for their strong entrepreneurial tradition. Kenya is also a very "young" country with almost 79% of the population under the age of 35.

The ICT sector has been a phenomenal success story in Kenya, both socially and economically, with Mobile money being the most widely cited example. The country is a global leader when it comes to mobile money.

The effect of mobile money use in Kenya has lifted nearly 200 000 people out of poverty. Today, more than 95% of households in Kenya use mobile money.

Kenya's ICT Cabinet Secretary has recently appointed an 11-member task force to explore the development potential of blockchain technology and artificial intelligence (AI) in Kenya.

In 2019 World Bank report, Kenya's economic growth averaged 5.7%, placing Kenya as one of the fastest growing economies in Sub-Saharan Africa. The recent economic expansion has been boosted by a stable macroeconomic environment, positive investor confidence and a resilient services sector.

Kenya's economy is being hit hard through supply and demand shocks on external and domestic fronts, interrupting its recent broad-based growth path. Apart from the COVID-19 pandemic, the locust attack which started early 2020, has affected many parts of Kenya especially the North East. It has had a negative impact on the food security and growth of the agriculture sector in the country. Real gross domestic product (GDP) growth is projected to decelerate from an annual average of 5.7% (2015-2019) to 1.5% in 2020. However, if it takes longer than expected to bring the COVID-19 pandemic under control, there could be a delay in the projected recovery to 5.2% growth in 2021. The downside risks include a protracted global recession undermining Kenya's export, tourism and remittance inflows, further tightening of COVID-19 health response measures that disrupt the domestic economic activity, fiscal slippages and weather-related shocks.



Why Export to Kenya (continued)



Agriculture directly contributes 26% of the country's GDP annually and another **25% indirectly**. Available opportunities in this sector include food processing, irrigation, technological infrastructure and transport. Having one of the **highest agricultural productivity** levels in the EAC region. 70% of the country's exports have an agricultural focus and the sector employs **85% of the rural workforce**. The sector has continued to grow at almost 5% annually and has huge potential for further growth. Agri-business already attracts 20% of total (Foreign Direct Investment) FDI to the region which demonstrates its huge investment potential.



Construction & Infrastructure Development: Kenya has a well-developed building and construction industry with quality engineering, building and architectural design services. With a fast growing population, and increasing demand for affordable housing, opportunities exist in the construction of residential, commercial and industrial building.

The transport sector opportunities include LAPSSSET, a proposed Nairobi Commuter Rail network, BRT system as well as the design and construction of a new terminal at JKIA.

Key growth opportunities in Kenya that bring opportunities for Irish business are:



Manufacturing: The Kenyan Government's Big Four Agenda National Plan has made manufacturing a key driver for the country's economy and development. Under this plan the Government seeks to increase the manufacturing sector's percentage of overall GDP contribution to 15 percent by 2022. Kenya's manufacturing industry is diverse, comprising a variety of sub-sectors such as automotive, metal and plastics. It also consists of both large businesses and SMEs, both of which have a part to play in economic development.



Tourism: Tourism is one of Kenya's most important industries, and **has strong linkages with transport, food production, retail and entertainment**. As one of the world's most popular business and leisure tourism destinations, investors have the opportunity to leverage several Government-led programmes to attract investment into the industry.



Financial Sector: Kenya's financial sector is the third-largest in Sub-Saharan Africa and it makes a significant contribution to economic growth and job creation. Through Vision 2030, the Government aims to create a vibrant and globally competitive financial sector. The banking industry is poised to withstand market shocks induced by the COVID-19 pandemic even as the economy grapples with a market environment characterized by constrained supply and demand.



Infrastructure Development: Kenya is a leader in technology and currently boasts the highest share of population with access to mobile financial services in SSA (70%). Kenya's ICT market was valued at \$717mn at the end of 2019 with computer hardware accounting for nearly 60% of the total ICT investments and the balance from ICT services. The country's ICT sector is set to contribute up to 8% of the country's GDP through IT-enabled services (ITES) and was expected to create 250,000 jobs by the end of 2020.

Get Ready to Do Business in Kenya



Business culture

Business culture in Kenya is governed by Harambee, a concept involving mutual assistance, responsibility and community. Kenyan business people have a low tolerance for risk and decision-makers tend to proceed cautiously, committing only once all information has been considered.

The Kenyan concept of time is traditionally fluid. Most business people prefer to give a tentative time and venue for appointments which is later confirmed by their aides. Many business meetings in cities are likely to be run on time, but less so in some Government organisations and rural areas.

Regarding greetings, there is strong preference for handshakes and the use of surnames in conversations, while formal dress or business attire is preferred for all meetings.

Business success is closely connected to interpersonal success. It is vital to invest time in getting to know potential partners and understanding their culture and background. Building a relationship should always take priority over adhering to a deadline.



Travelling and geography

Nairobi is the business and financial centre of Kenya and East Africa. This is highlighted by the number of companies and organizations headquartered in the city. It is the perfect starting point for traveling to other parts of the country. It is centrally located with Jomo Kenyatta International Airport and a converging road network connecting it to most parts of the country. International airlines fly to Nairobi from Europe including Ireland, the United States, Asia, the Middle East, Australia among other places.

Nairobi is also the main airline hub to most other African countries and destinations. There are plenty of private and public transportation options for traveling between Nairobi and other Kenyan cities by public transportation, such as buses destined for country and long distance travel, minibuses, and the recently launched Standard Gauge Railway. Minibuses (also known as matatus) are the most common mode of transport used by Kenyans coming to Nairobi.

In light of global travel restrictions, we are advising all clients to regularly review the Government of Ireland advice at www.gov.ie/, travel advice from the Department of Foreign Affairs, business continuity advice from the Department of Enterprise, Trade and Employment and the World Health Organisation website.

Get ready to do business in Kenya

(continued)



Language

The official languages of Kenya are Swahili and English, with a very high standard of spoken and written English. English is the formal business language in the country although foreigners practicing a little Swahili is an advantage for forming better business relationship.



Export Processing Zones (EPZs) and Special Economic Zones (SEZ):

EPZs and SEZs serve as an entry into the market, primarily as investment incentives for Irish investors by providing vast market information as well as a base for the flow of goods in and out of the country. For more information visit:

<http://www.epzkenya.com/>

<http://www.invest.go.ke/special-economic-zones/>

ROUTES TO MARKET

Use of distributors with established networks:

The sourcing pool for potential distribution partners in Kenya is wide and as foreign companies are constantly emerging, the competition for competent local partners is high. As an Irish company, you must have a clear picture of the preferred and suitable business partner or distributor based on your target market, objectives and goals.

Local partners are recommended as companies that try to use one partner to cover all of Africa may struggle.

Agents

It is highly advisable for an Irish company to retain an agent or distributor who is resident in Kenya.



Key Growth Opportunities in Kenya



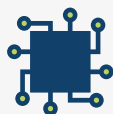
Financial Services & FinTech

Kenya's financial sector is the third-largest in sub-Saharan Africa and it makes a significant contribution to economic growth and job creation. Through Vision 2030, the Government aims to create a vibrant and globally competitive financial sector⁷.

Financial institutions are increasingly utilising mobile application platforms and internet banking, hence there is increased efficiency in distribution, leading to increased uptake of services. The high adoption rate of technology creates room for development of compatible ICT enabled services. The expansion of the service channels in the sector provides opportunities in the client management solutions realm.

Key Growth Areas

- ICT regional Integration to set up the Nairobi International financial Centre (NIFC) to be the regional hub for regional financial operations
- Risk management, management and database record keeping
- ICT Enabled Financial Services



Information and Communications Technology (ICT)/Digital

The Kenyan Ministry of Information Communications and Technology produced the Kenya National ICT Master Plan 2019-2029 intended to make Kenya a regional ICT hub and transition the country into a knowledge economy. The Master Plan is aligned to Vision 2030 and is intended to ensure that ICT is harnessed to its full potential.

Flagship projects have been introduced with the intention to strengthen legal and regulatory frameworks, the information infrastructure and e-government services, ICT infrastructure, human capital and workforce development, the development of ICT businesses and ICT as a driver of industry.

Kenya has improved global competitiveness by moving up 15 points on the Global Innovation Index (GII), e-Government and Networked Readiness Index (NRI) ranking. With over 180,000 jobs attributed directly to ICT it's a key area where private – public partnerships are highly encouraged as well as supported by the Government of Kenya.

Key Growth Areas:

- Cyber-Security solutions
- Capacity Development
- ICT Infrastructure (fibre cables, networks and telco)
- Edtech
- Governmental Digitization.



Health/Life Sciences

Kenya has set ambitious targets in this sector with the aim of achieving one of the Government's Big Four Agenda items; Universal Health Care (UHC) through maintaining a healthy workforce and by providing equitable, affordable and quality healthcare to the entire country by the year 2030.

There is a demand for quality, affordable medical devices as more than 95% of medical equipment is being imported. Especially in the private sector, there is a rising demand for western standard therapeutic and diagnostic equipment.

The Kenya eHealth Development Unit falls under stewardship of the Division of Monitoring and Evaluation, Health Research Development and Informatics. Kenya has put in place the Kenya National E-Health policy (2016-2030) with a focus towards attainment of the highest standard of health through adoption and use of ICT.

The push toward ICT is being encouraged through paperless referral systems, medical records digitization and health supply chain optimisations focused on strengthening linkages across health facilities in the 47 counties within Kenya.

Key Growth Areas:

- Hospitals Management Systems
- Therapeutic and diagnostic equipment
- Health supply-chain optimization



Key Growth Opportunities in Kenya

(continued)



Agritech

Kenya has one of the highest agricultural productivity levels in the East African Community (EAC) region. 70% of the country's exports have an agricultural focus and the sector employs 85% of the rural workforce. The sector has continued to grow at almost 5% annually and has huge potential for further growth.

The sector accounts for 65% of the export earnings, and provides the livelihood for more than 80% of the Kenyan population and contributes to improving nutrition through production of safe, diverse and nutrient dense foods⁸.

The dairy industry in Kenya is one of the largest and most sophisticated in Africa. With an estimated 5 billion litres of milk produced in the country, the dairy industry is an important sector in the economic and nutritional aspects of the Kenyan population.

Although the agricultural sector contributes approximately 35% of GDP and employs over 50% of the labour force, Kenya is still categorised as a food-deficit country. Hence, there is need to expand public spending on rural infrastructure including feeder roads, extension services, and promoting agricultural research, science and technology including biotechnology.

The government is targeting to a 34% increase in the average daily income of farmers and 27% reduction in malnutrition among children under 5 years of age, these are part of the presidents Big 4 Agenda that is being prioritized.

Focus is also on the creation of 1,000 agro-processing SMEs & 600,000 new jobs, 50% reduction in the number of food insecure Kenyans, 48% increase in Agriculture sector contribution to GDP and 47% reduction in the cost of food as a percentage of income.

Key Growth Areas

- Tracking & monitoring of farm animals
- Weather pattern monitoring
- Dairy Processing



Renewable Energy

Wind: Kenya has a proven wind energy potential of as high as 346 W/m² and speeds of over 6 m/s with average annual insolation estimated at 4-6 KWh/m²/day. Thus excellent wind regime areas at an F-I-T rate of 0.11USD/Kwhr.

Geothermal: Being one of the largest global producers of geothermal with over 14 high temperature potential sites along the Rift Valley with more than 10,000MW potential.

The government continues to promote energy production through Public-Private-Partnerships. Also having a Feed-In-Tariff (FIT) for renewable energy projects guarantees (US\$/KWhr) which eliminates pricing risk. The F-I-T is at a rate of 0.008USD/kwhr.

Solar: Relatively stable off-grid PV market with insolation estimated at 4-6 kWh/m²/day, Duty and tax exemptions for PV products with fixed F-I-T of USS 0.12 per kWhr for 10MW.

Biomass: Co-generation using sugarcane bagasse and other agricultural residues, fixed F-I-T of USS\$0.10 per kWhr.

Hydro: Potential exists for small hydro power, High potential in tea factories sites, fixed F-I-T of between USS 0.06 and USS 0.12 per kWhr.

Biogas: Potential to produce over 130MW of power, Home to the first grid-connect biogas plant in Africa, Availability of municipal, coffee and sisal waste, Potential to generate slaughter waste, fixed F-I-T of USS 0.10 per kWhr.

Things to Consider



Market landscape

Kenya has a strategic location, a port and a coastline, a broad manufacturing base, the best business infrastructure in the region, an able and enterprising workforce and excellent resources for agriculture and tourism among others.

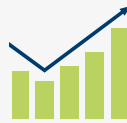
Kenya is growing into an outward investor, principally in the sectors of tourism, manufacturing, retail, finance and media, capitalising on its access to the East African Community (EAC) region. This is complemented by foreign companies based in Kenya that are using it as a regional base.

Kenya's membership of regional economic blocs, coupled with its strategic geographic position, makes the country a gateway to the EAC market (146 million people) and the Common Market for Eastern and Southern Africa (COMESA) with over 460 million people, which is about half of Africa's population.



Business Culture

English is the official language in the business circles in Nairobi and throughout the country. Companies should customize product information that can relate to local stories.



Market trends

Kenya operates a liberal economy which promotes trade and investment. The country has abolished price and exchange controls. The Government has also instituted measures to sustain macro-economic stability. These economic policies continue to promote growth by providing a more secure environment for private-sector investment decisions.



Target market

The country is experiencing growing consumer demand for high-end products and services bolstered by a growing middle class. Kenya's new GDP base level as well as better data from the high-performing sectors of agriculture, manufacturing, telecommunications and real estate is now estimated at US\$70.53 billion which makes Kenya the ninth-largest economy in Africa. Kenya was also classified as a middle-income country in 2014 since its gross national income (GNI) per capita was US\$1,160 in 2014 which surpassed the World Bank threshold of US\$1,036 to qualify⁹.



Market segmentation

There is a rapid increase in population and an elevated consumer purchasing power due to the growth in GDP per capita. The concept of market segmentation is therefore key for investors to increase their market share and profitability in a fragmented market by defining and subdividing a large homogenous market into clearly identifiable segments having similar needs, wants, or demand characteristics to target different categories of consumers who perceive the full value of certain products and services differently from one another. This provides the opportunities for differentiation, focus and specific needs fulfillment for market retention.



Competition

Competition is a driver of productivity growth and provides significant benefits for the overall Kenyan market through lower prices and better quality goods and services. Irish companies should identify all viable competitors in the market, relevant market attributes, and their market share.

Kenyan consumers benefit from a larger quantity of cheap Chinese products in price sensitive markets.



Things to Consider

(continued)



Customer service

Huge efforts have gone into improving the customer experience among several businesses in Kenya. In the last two decades, thousands of staff have been trained in basic customer service skills and attitudes.

According to a recent industry benchmark report on customer service culture in Kenya, a majority of customers cited caring, friendly and customer-centric staff, quality, convenience and accessibility as the overall culture in most firms. Delays in serving customers was their main concern¹⁰.



Boots on the ground

Due to the diversity of the Kenyan market and culture, it is vital for a company to partake in a fact-finding trip to test and understand the country's business culture, customs, market needs, and the legal framework which will ultimately help companies better tailor their concept for investing in and exporting to the specific market.

Having boots on the ground is very important within the Kenyan market as buyers prefer knowing there is service, support and after-sales readily available locally, or alternatively, a local customer contact for support services.



Legal & Taxation Information



Visa requirements

The type of visa an Irish passport holder must have relates to the purpose of their visit. For more information on the types of visa immigration services, see <https://immigration.ecitizen.go.ke/index.php?id=7>



Customs information

The Customs Services Department under the Kenya Revenue Authority has the primary function of collecting and accounting for import duty and VAT on imports. Before entering the market, review the customs requirements and regulatory controls around your product or service.

The negotiations for an Economic Partnership Agreement (EPA) with the EU and the East African Community

(Burundi, Kenya, Rwanda, Tanzania, and Uganda) was finalised in 2014 and Kenya signed it in September 2016, and ratified it. The EU-EAC EPA covers trade in goods and development cooperation and also contains a chapter on fisheries, mainly to reinforce cooperation on the sustainable use of resources. The agreement provides for further negotiations on services and trade-related rules in the future¹¹.

Examples of Non-Tariff Barriers to Trade include:

Non-tariff barriers include the requirement to obtain a Certificate of Conformity from a Kenya Bureau of Standards appointed pre-export verification of conformity (PVoC) partner and the obligation to obtain an Import Standards Mark (ISM) for a list of sensitive products imported into Kenya.

There are Strict & Complex Regulations while importing goods in Kenya which include Pre-shipment inspection, Price control measures, Licences, quotas, prohibition and other quantity control measures, Charges, taxes and other para-tariff measures, Anti-competitive measures among others¹².



Intellectual Property Rights (IPR)

Kenya is a member of the World Intellectual Property Organization (WIPO) and abides by its conventions and protocols, as well as the WTO agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) and the African Regional Industrial Property Organization. Kenya's national Intellectual Property (IP) legislative framework is divided into copyright law, trade mark law, industrial property law and anti-counterfeiting law.



Employment

In Kenya, employment is governed by the general law of contract, as much as by the principles of common law. Employment particulars include;

- A written contract of service stating particulars of employment that may be given in installments but should not be given later than two months after the beginning of the employment.
- It should include the entitlement to annual leave, including public holidays, and holiday pay (the particulars given being sufficient to enable the employee's entitlement, including any entitlement to accrued holiday pay on the termination of employment, to be precisely calculated). Every employee is entitled to no less than 21 working days of annual leave with full pay according to the Employment Act¹³.

Legal & Taxation Information (continued)



Corporate structures

Kenya has enjoyed a steadily improving environment for foreign direct investment (FDI). KenInvest, the country's official investment promotion agency, is viewed favorably by international investors. KenInvest's mandate is to promote and facilitate investment by assisting investors in obtaining the licenses necessary and has developed an online database known as eRegulations, which is designed to provide investors and entrepreneurs with full transparency on investment-related regulations and procedures in Kenya.

The following are the strategies that foreign companies can consider as a route to market:

- Establishing a joint venture
- A merger / acquisitions
- Creating a strategic alliance or partnership

Foreign owners intending to register their company without a Kenyan partner will be required to provide a KRA PIN for the application.

Limited liability companies are the entities most favoured by foreign investors. These offer advantages similar to those offered by corporate bodies in other countries. A shareholder's liability for any deficiency on winding up is usually limited to the amount unpaid for the issued and called-up capital on the shares issued to the investor. Shares may be transferred without affecting the continuity of the business¹⁴.

Registering a branch of a foreign company in Kenya does not create a separate legal entity from the foreign company. Registration is a requirement for all companies incorporated outside Kenya that intend to operate in Kenya as foreign companies.

Branches must have a local representative resident in Kenya, who may be a citizen or a non-citizen. The local representative is answerable for the doing of all acts, matters and things that the company is required to do by or under Companies Act and is personally liable for any penalties imposed on the company for a contravention of, or failure to comply with, the Companies Act.

Disclosure of beneficial ownership

In 2019, Kenya's Companies Act was amended to introduce the requirement for a company to keep a register of its beneficial owners containing prescribed information relating to the beneficial owners. Pursuant to the said amendment, the Companies (Beneficial Ownership Information) Regulations 2020 (BOI Regulations) have been enacted and entered into force on 18th February 2020. The BOI Regulations prescribe how companies (and their officers) should comply with their obligations relating to beneficial ownership information.

Under the BOI Regulations, a company's beneficial owner is any natural person who, either directly or indirectly:

- Holds at least 10% of the issued shares of the company;
- Exercises at least 10% of the voting rights in the company;
- Holds a right to appoint or remove a director of the company; or -Exercises "significant influence or control" over the company. -Significant influence or control has been defined to mean participation in the finances and financial policies of a company without necessarily having full control over them.



Tax structures

The Kenyan tax system has various taxes both direct and indirect including income tax, Value Added Tax (VAT), and customs and excise duties, which are all collected by the Kenya Revenue Authority (KRA).

Direct taxes include Pay As You Earn (PAYE), corporate tax, withholding tax and VAT.¹⁵

The Kenya Revenue Authority (KRA) is the agency in charge of the collection and receipt of all revenue on behalf of the Kenyan government. In performing this function, it has the responsibility of administering and enforcing all laws relating to revenue.

<http://www.invest.go.ke/starting-a-business-in-kenya/corporate-tax/>

Helping You Win in Kenya



Enterprise Ireland can assist in the following ways:

Pre-visit support

- Provide information on the business climate, legal framework and investment opportunities in the market. A market survey can show you whether there is a need or demand for the products and services being offered.
- Evaluate the market demand for your product or service to validate its success in the country.
- Provide various market entry strategies to find the most effective mode to ensure market penetration.
- Collate various relevant market information resources.
- Provide contacts and liaison with other relevant agencies with expertise such as legal, recruitment, public relations and taxation.

In-market support

- Introductions to key stakeholders in the market that includes buyers and decision-makers.
- Assist our clients in the identification and selection process of potential partners.
- Facilitate visits to relevant government bodies.
- Follow-up with clients at regular intervals to assist in smooth product launches / project implementation and provide solutions to any concerns.

International trade events programmes

- International trade events
- Inward buyers' missions to Ireland
- Group stands at international trade fairs
- Overseas trade missions
- Market study visits
- Networking events with market contacts

As an introduction to the Kenyan market, we can organise a visiting programme where you can meet with relevant associations, potential partners or customers and other key business people within the sector.



Contact Us



Nicola Kelly
Regional Manager Sub-Saharan Africa
Email: nicola.kelly@enterprise-ireland.com



Rialtas na hÉireann
Government of Ireland



Ireland's EU Structural and
Investment Funds Programmes
2014 - 2020

Co-funded by the Irish Government
and the European Union



European Union
**European Regional
Development Fund**

Ireland's European Structural and Investment Funds Programmes 2014-2021.
Co-funded by the Irish Government and the European Union.

© Enterprise Ireland 2021

References



- 1 <https://data.worldbank.org/country/kenya>
- 2 <https://data.worldbank.org/indicator/ny.gdp.pcap.cd>
- 3 <https://data.worldbank.org/country/kenya>
- 4 https://www.theglobaleconomy.com/Kenya/Unemployment_rate/
- 5 **Enterprise Ireland Annual Business Review 2020**
- 6 <http://invest.go.ke/>
- 7 <http://invest.go.ke/financial-services/>
- 8 <http://www.fao.org/kenya/fao-in-kenya/kenya-at-a-glance/en/>
- 9 <https://www.forbes.com/sites/faraigundun/2014/10/01/kenya-joins-africas-top-10-economies-after-rebasing-of-its-gross-domestic-product/#724f000eab80>
- 10 <https://msurvey.co/blog/2018/3/27/msurvey-q1-2018-nps-benchmark-reveals-how-kenyas-top-brands-are-staying-ahead-in-customer-experience-9zl9x>
- 11 <http://ec.europa.eu/trade/policy/countries-and-regions/regions/eac/>
<http://www.kra.go.ke/index.php/customs-services/about-customs>
- 12 https://www.wto.org/english/res_e/booksp_e/cmark_chap4_e.pdf
- 13 http://www.kenyalaw.org/kl/fileadmin/pdfdownloads/Acts/EmploymentAct_Cap226-No11of2007_01.pdf
- 14 https://unctad.org/en/PublicationsLibrary/diaepcb2012d2_en.pdf
- 15 <https://www.kra.go.ke/business/companies-partnerships/companies-partnerships-pin-taxes/company-partnships-types-of-taxes>