

# ROAD MAPS

*for  
Investors, Exporters  
& Importers*



2012

Export Promotion Council  
1<sup>st</sup> and 16<sup>th</sup> Floor, Anniversary Towers, University Way  
P.O. Box 40247 00100 GPO  
Nairobi Kenya  
Tel. +254 20 222 853 4-8, 0722 205 875

## Forward

It gives me great pleasure to present to you the Roadmaps and Business Charter of the Export Promotion Council for the financial year 2011 – 2012. The Export Promotion Council is Kenya's National focal point for the development and promotion of export of goods and services and harmonises export related activities in the country. The Council identifies and engages other stakeholders to address bottlenecks in the flow of trade and investment in order to facilitate export development. The Council achieves this through establishment of forums for dialogue between the exporting fraternity and relevant public and private sector organisations. These forums enable the Council to engage with the public and private sector institutions in order to capture any concerns affecting the export sector, including policy and administrative issues hindering their business.

The Council annually engages respective stakeholders to review Roadmaps for Exporters, Importers, Investors and incentives offered under various export schemes including the business charter which spells out the code of conduct for business and commerce in Kenya. The Maps, which are five in number, aim at providing guidelines to the business community in order to maximise benefits of macro-economic reform and other policy changes and facilitates the effectiveness of export and import procedures in Kenya. These guidelines also highlight the available incentives under the various export incentive schemes. Constraints to increased flow of trade include the administrative barriers and procedures associated with the movement of goods for both import and export of raw materials, intermediate and finished products. Opportunities created by recent reforms and measures to reduce regulation of economic activities are vital to the process of enhancing production and improved export performance. Expansion of trade can be heavily constrained by unnecessary procedures and formalities. The reform process itself, through deregulation and simplification of procedures, can be hindered by lack of knowledge and uncertainty over what the correct procedures are.

These Road Maps are an accurate record of current procedures that have been carefully checked in collaboration with relevant organisations. However, the Export Promotion Council accepts no liability for any consequences of variations or deviations found in their daily usage by practitioners in business and commerce. Users are requested to advise the Chief Executive, Export Promotion Council of any inaccuracies or variation of these procedures, which they encounter. In this way, the Road Maps will be maintained as a true and accurate description of the real procedures in trade and investment in Kenya.

The Road Maps for Exporters and Investors aim to maximise the benefit of macro-economic reform by imparting knowledge on existing and potential members of the business community and facilitating the effectiveness of commercial transactions in Kenya. The revised Roadmaps and business charter are available at EPC's Centre for Business Information (CBIK) as reference material which accurately describes the current procedures and which are readily available to the business community. Additional copies will be sent to our stakeholders including Trade support Institutions.

This year's roadmaps were revised by EPC in collaboration with key stakeholders including Kenya Revenue Authority (KRA), Kenya Investment Authority (KenINVEST), Kenya Bureau of Standards (KEBS), Ministry of Finance (TREG), Kenya National Chamber of Commerce and Industry (KNCCI), Export Processing Zones Authority (EPZA), Kenya Plant Health Inspectorate Service (KEPHIS), Kenya International Freight & Warehouse Association (KIFWA) and the Ministry of Trade respectively and therefore reflects the current status as prevailed at the time of compilation.

The business charter on the other hand provides guidelines on the conduct of any business and compliance to established regulations and procedures which are crucial to the success or failure of any business enterprise. In order to enable entrepreneurs to conduct their affairs in a coordinated manner, the Council found it necessary to develop a Business Charter for the conduct of business and commerce in Kenya. The Charter therefore contains a set of practices and business ethics that govern and binds the business community in the course of their commercial transactions both locally and abroad. The Council is convinced that these guidelines will be subscribed to by businesses in a manner appropriate to their particular businesses or activities.

It is envisaged that these principles will be accepted and endorsed by the highest authorities in both private and public sectors. Each company or institution, which chooses to subscribe to them, will be expected to publicise and apply these governing principles to their businesses.

This document comes at an opportune time, with the advent of the new constitutional dispensation. It is anticipated that the progressive implementation of the constitution will strengthen governance, improve the administrative and regulatory framework, support the overall reform process and guide exporters in making informed decisions. This is bound to have significant effects on the flow of cross border trade and investments in the region.

On behalf of the Council, I take this opportunity to thank all those who contributed to the revision and subsequent production of both the Roadmaps and the Business Charter for their support in this important activity. I now avail the two for use, wider circulation and hope that these documents will be put into good use for the benefit of the entire business community.

**Hon. Peter N. Ndwiga *EHG***

**Chairman**

**Export Promotion Council,**

**1<sup>st</sup> & 16<sup>th</sup> Floors, Anniversary Towers, University Way,**

**P.O Box 40247 -00100 NAIROBI**

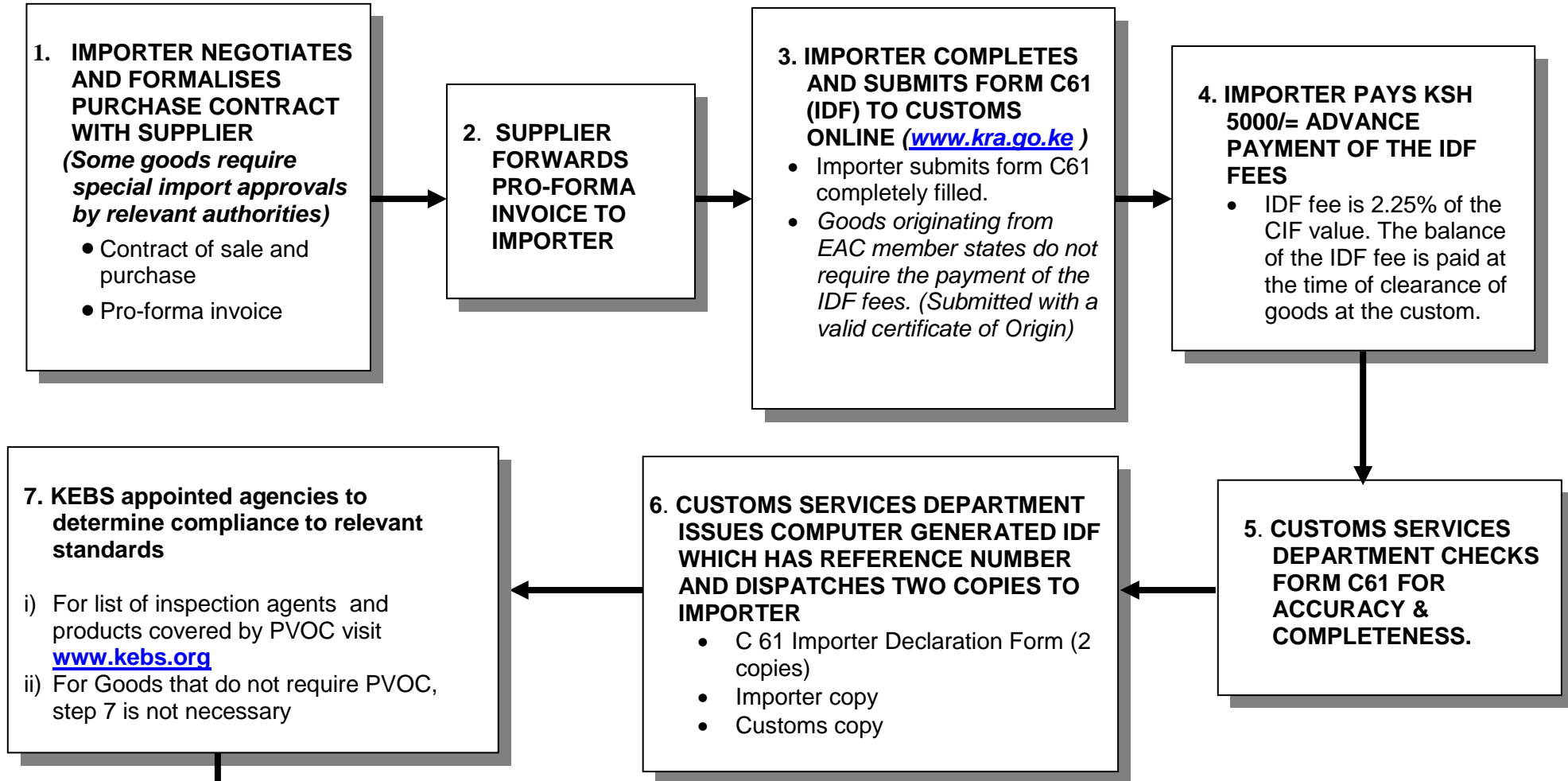
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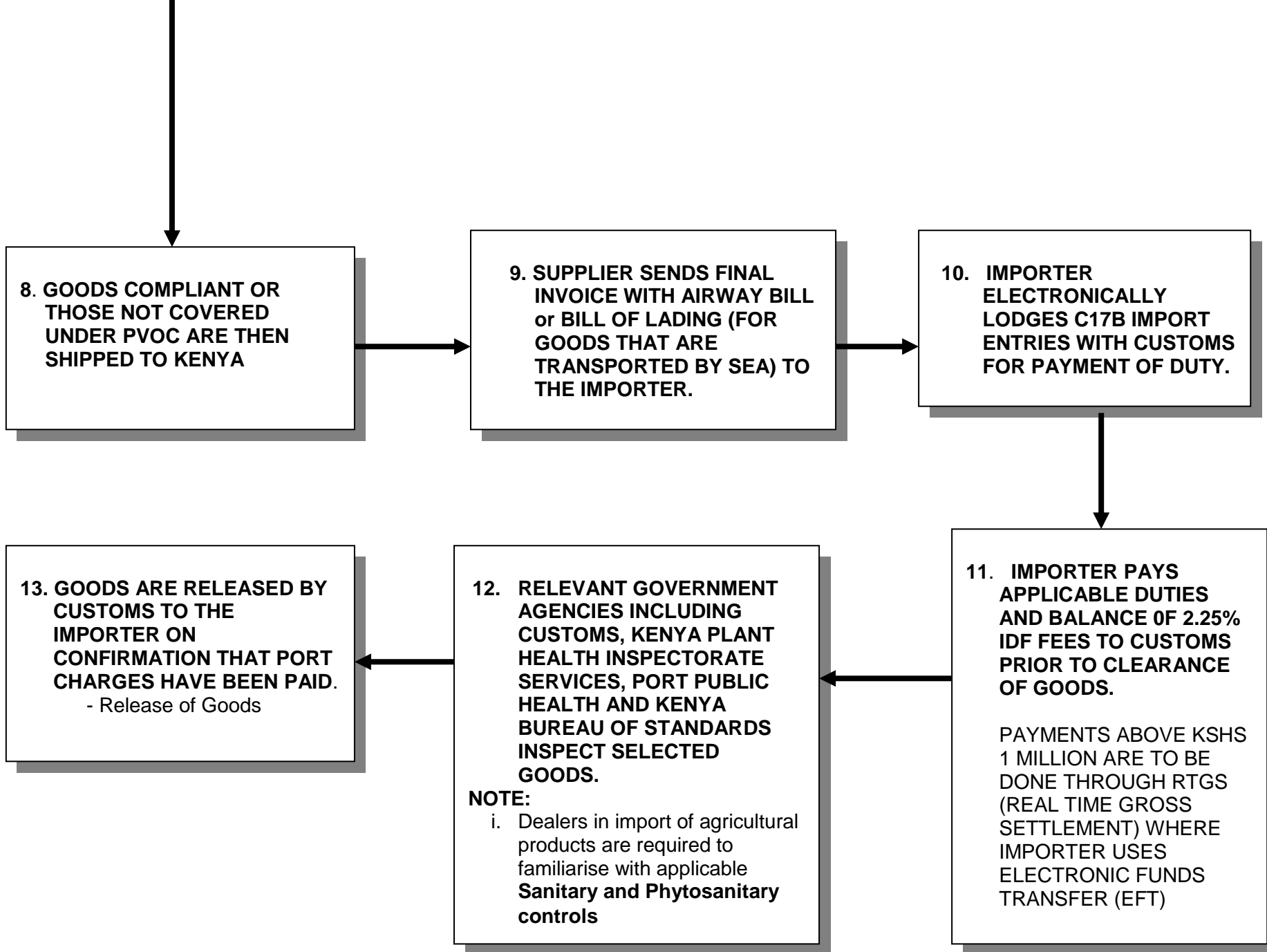
**E-mail: [chiefexe@epc.or.ke](mailto:chiefexe@epc.or.ke); [manager@cbik.or.ke](mailto:manager@cbik.or.ke)**

**URL: [www.epckkenya.org](http://www.epckkenya.org)**

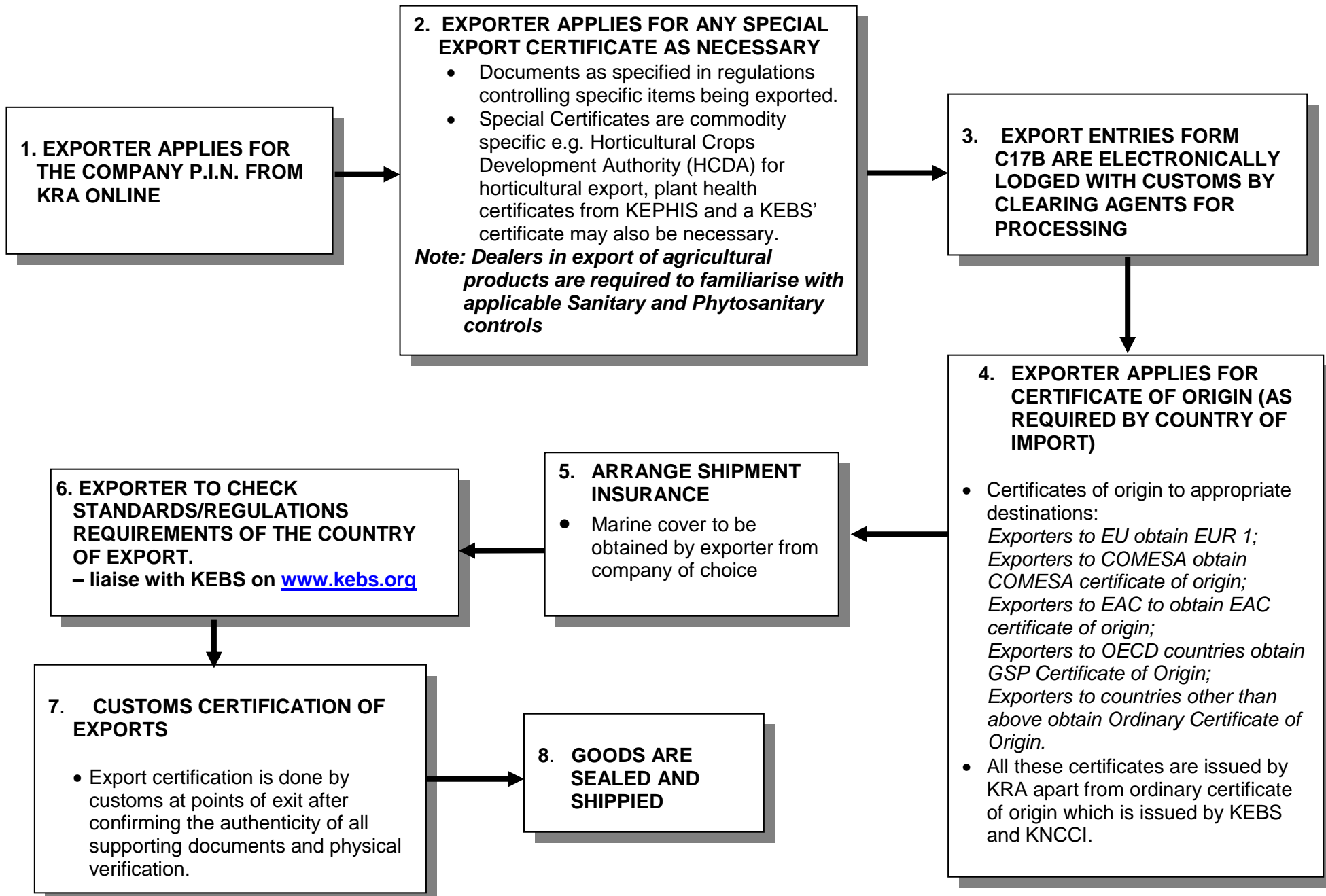
**2012**

## 1. IMPORT OF GOODS: A GENERAL ROAD MAP FOR IMPORTERS

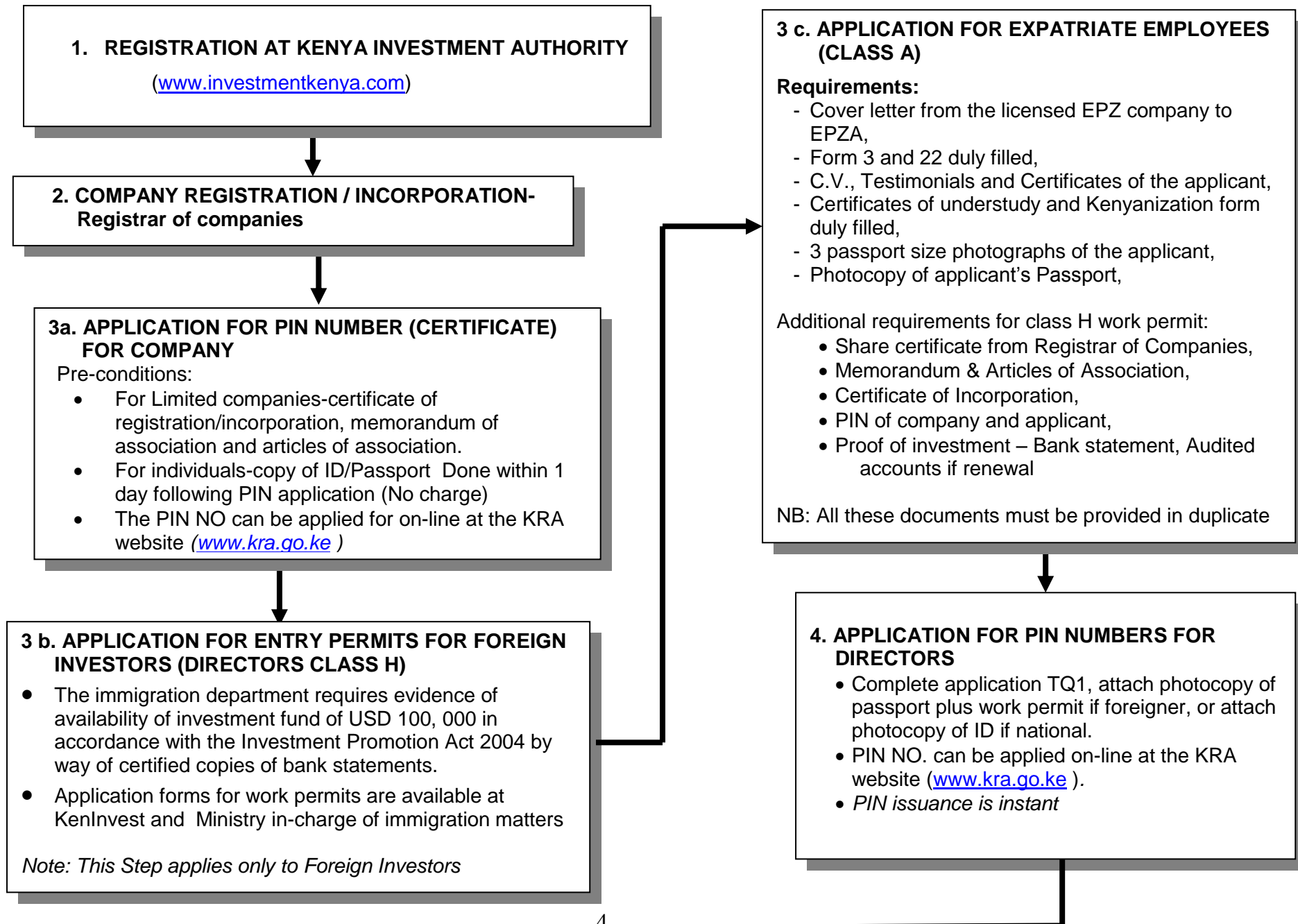




## 2. EXPORTS: A ROAD MAP FOR EXPORTERS



### 3. PROJECT IMPLEMENTATION PROCESS- A ROAD MAP FOR INVESTORS





**5. ACQUISITION OF PREMISES**

- **For land in private ownership** - Zoning – Approval change of use – Approval to undertake construction – Approval of building plans – Approval of building plans code – Inspection
- **For agricultural land** – Application to Land Control Board For Government Land

**6. LOCAL AUTHORITY/RELEVANT SERVICE PROVIDERS**

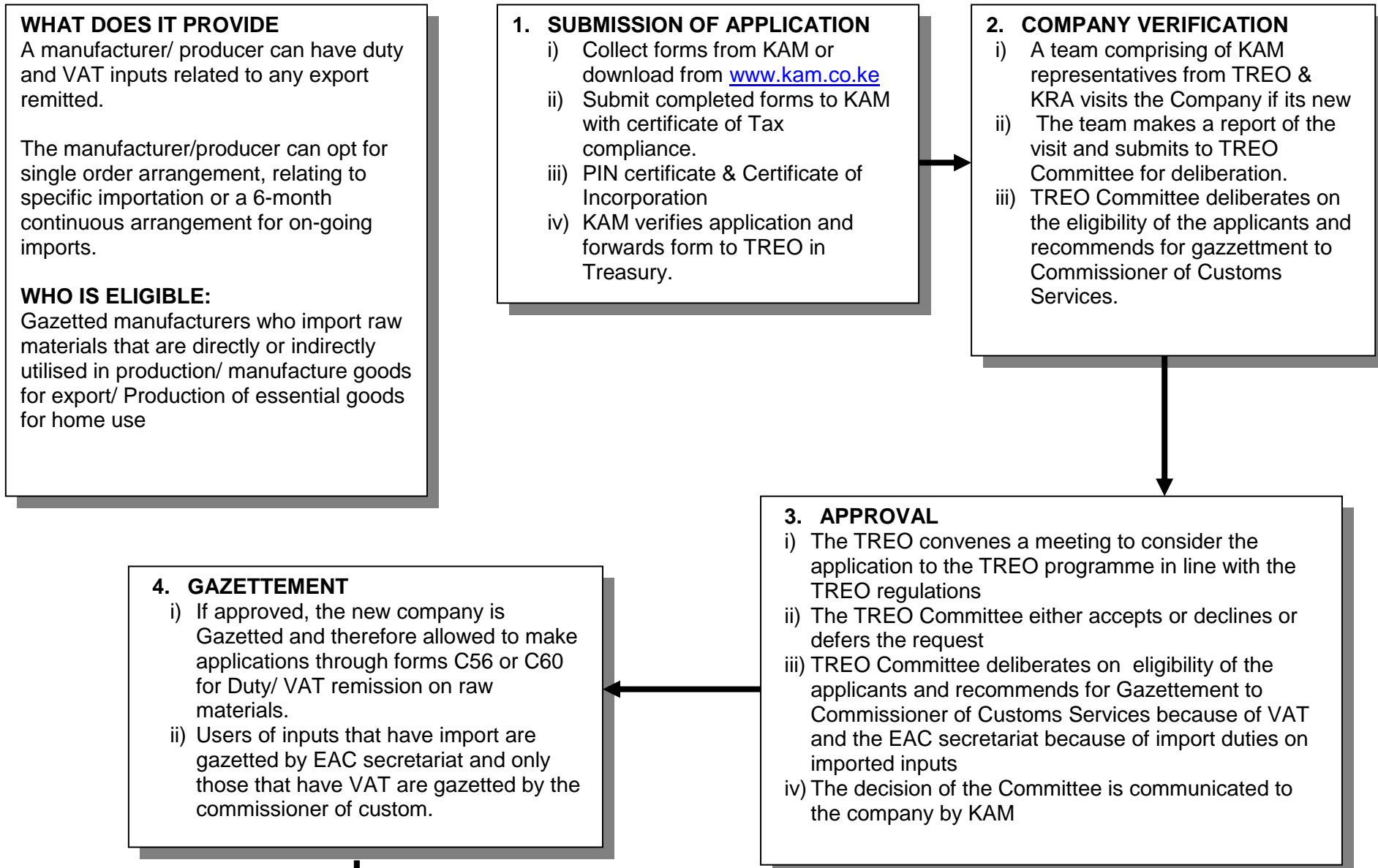
- *Single Business permit licence application*
- Application for utility services from other service providers (water, electricity) etc.

**7. INVESTMENT CERTIFICATE ISSUED**

**8. APPLICATION FOR OTHER RELEVANT LICENCES/ APPROVALS WITHIN A PERIOD OF ONE YEAR (12 months)**

- This provision is necessary to enable investors commence business within the shortest time possible. As per the law (Investment Act 2004), the Authority assumes that the investor will have acquired all other necessary documentation within 12 months. Whereas other processes may take long e.g. land transfer, change of user and registration of property.
- KENINVEST assists investors to acquire all other licences and approvals (e.g. NEMA, CCK, MIN OF HEALTH)
- Project approvals are subject to compliance with health, environment, and safety requirements

## 4. TAX REMISSION FOR EXPORTS OFFICE (TREG SCHEME) A ROAD MAP FOR EXPORTERS



**5. SUBMISSION OF APPLICATION TO TREG PRIOR TO IMPORTATION**

- 1) For single order arrangement:
  - C 56 /C60 Application Form
  - Form C61 (IDF)
  - Pro-Forma Invoice/Import Invoice
  - Statement of Raw Material utilisation through letter of credit (L/C)
  - Confirmation of purchase by buyer.
  - Detailed Introductory letter by the applicant
  - Copy of company registration/certificate of incorporation
  - Copy of VAT Registration
  - Copy of PIN Certificate
- 2) For 6 months continuous arrangement:
  - Evidence of past export performance over previous twelve months.
  - Details of production and export plans for the next 6 months.
  - List of goods to be imported including description, tariff classification, quantity, value and estimated duty to be remitted

**6. SUBMISSION OF APPLICATION FOR BOND TO CUSTOMS SERVICES DEPARTMENT AFTER EXECUTION OF THE BOND AT BANK OR INSURANCE IN PRESENCE OF CUSTOMS, EXPORTER CAN PROCEED WITH IMPORTATION.**

An Insurance Bond or a Bank Guarantee for 100% of the total import Duty and VAT to be remitted must be issued. (See Road Map for Importers)

CB 13 Application form (4 copies) distributed to:

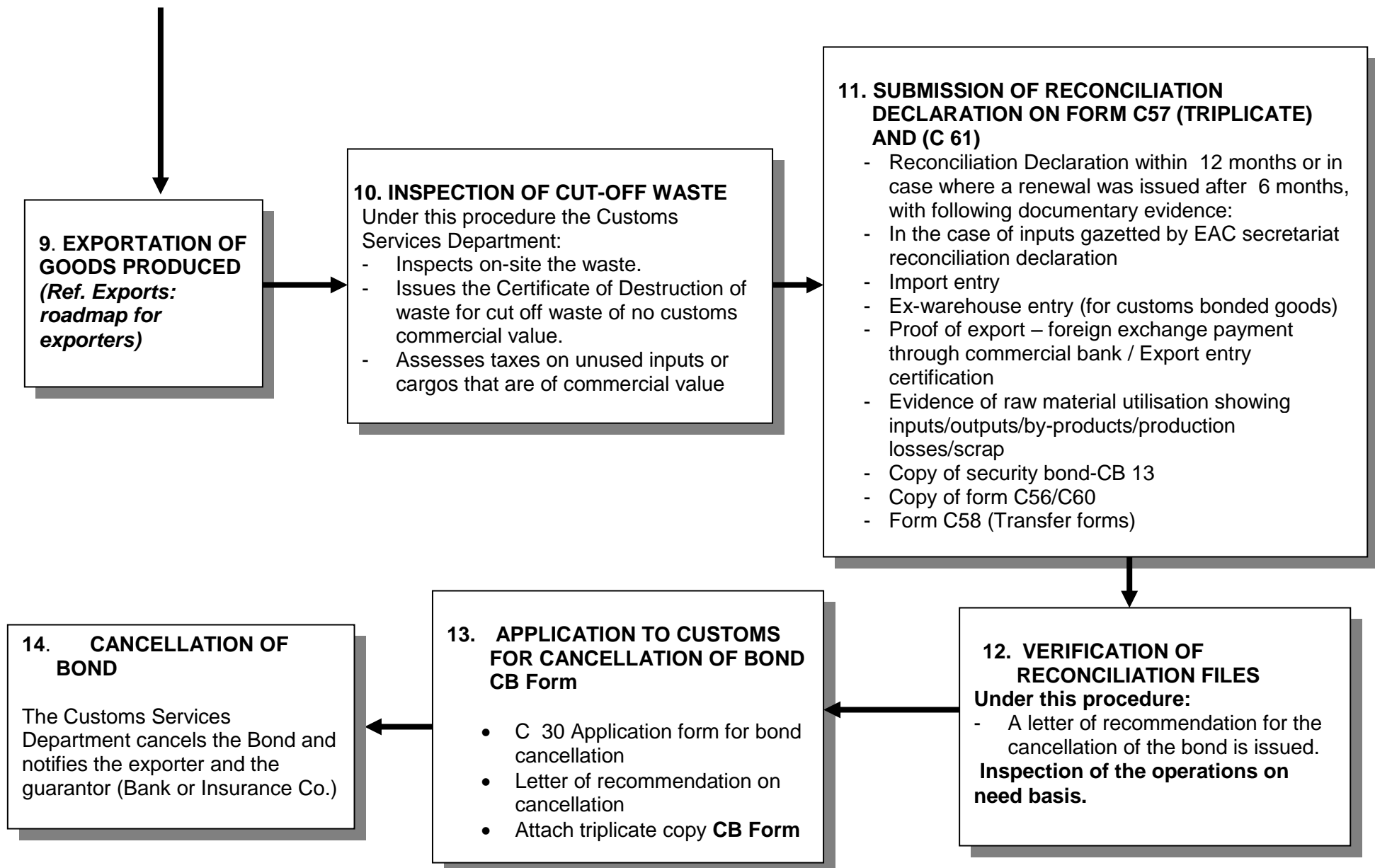
- Original – Customs
- Duplicate – Customs (point of entry processing)
- Triplicate – Importer
- Quadruplicate- Guarantor
- Approved Form C56/C60

**8. UTILIZATION OF THE RAW MATERIAL**

- Maintain proper records of used & un-used materials.
- Random Inspection by Customs Officials.
- Submission of quarterly reports.

**7. IMPORTATION OF RAW MATERIALS AND CLEARANCE THROUGH CUSTOMS**

Apply to customs for self clearance or Engage Licensed Clearing Agents



## 5. EXPORT PROCESSING ZONES (EPZ) PROGRAMME A ROAD MAP FOR EXPORTERS

### WHAT IT PROVIDES

- **Corporate Tax Holiday:** For first 10 years and tax at 25% for next 10 years,
- **Withholding Tax Holiday:** For first 10 years on dividends & other payments to non-residents,
- **Customs and Excise Import Duty Exemption:** machinery, raw materials & intermediate inputs,
- **Stamp Duty Exemption,**
- **Facilitation and Aftercare:** Work permits, Customs, Industrial Relations & Utilities,
- **Single Licence:** for most activities, certain sectors may require special permits and licences,
- **100% Investment Deduction:** over 20 years on initial capital investment.
- Exemption from pre-shipment inspection (PSI) and import declaration form (IDF) fees
- EPZ manufacturing, service and zone developer/operator licence allow upto 20% domestic sales; EPZ commercial licence requires 100% exporting

### ELIGIBILITY

Companies incorporated in Kenya for the sole purpose of engaging in the following export oriented activities:

- **Manufacturing or Processing Activities**
- **Commercial Activities** including: bulk breaking , trading, re-labelling, grading, packing e.g. regional distribution centres
- **Service Activities** including: brokerage, repair, consultancy and information and telecommunication enabled services (ITES) e.g. BPO, Call & Contact Centres, etc.
- **Zone Developer/Operator Activities**
- **Business Service Permit (BSP):** services rendered primarily to EPZ enterprises & staff

### ADMINISTERING AGENCY

Export Processing Zones  
Authority (EPZA)

[www.epzakenya.com](http://www.epzakenya.com)

### Note: For Commercial Activities

- Import of inputs & machinery duty free,
- Not entitled to the 10 year corporate tax & withholding tax holidays,
- No sales to domestic customs area
- Firm must label goods indicating country of origin e.g. manufactured in China repacked in Kenya,
- Activity must be carried out in separate building from where manufacturing is taking place,
- EPZA is required to consult with Commissioner General of KRA before licensing.

## 1. SUBMISSION OF PROJECT PROPOSAL TO EPZA

- Project Proposal ( 2-3 pages) outlining: product or service; production process; destination markets; project costs; financing structure; location & premises desired; employment to be generated; technology to be transferred.
- EPZA carries out preliminary screening by assessing the potential fit of the project. Application forms & guidelines are provided to investor.

## 2. INCORPORATION OF EPZ COMPANY IN KENYA FOR SOLE PURPOSE OF ENGAGING IN EPZ ACTIVITIES

- EPZA approves draft Memorandum and Articles of Association then investor incorporates EPZ company,
- Submit copies of Certificate of Incorporation plus Memorandum and Articles of association to EPZA with licence fee.
- Submits copies of other relevant licences not issued by EPZA and not exempted by EPZ Act e.g. Mines & Geology (processing of minerals), Pharmacy & Poisons Board (pharmaceuticals) and NEMA (activities listed in Second Schedule of Environmental Management Coordination Act, 1999).

### 2a. APPLICATION FOR EPZ DEVELOPER/ OPERATOR Form EPZD (1)

- Application for developer/operator licence which involves designation of an area (piece of land) in Kenya as an EPZ.
- Submitted with US\$250 application fee.
- Application evaluated, site visits made and building plans inspected.

### 2b. APPLICATION FOR ENTERPRISE LICENCE (Manufacturing, services & commercial activities) Form EPZE (1) with following annexes:

- Manpower requirement,
- Electricity requirement,
- Water requirement,
- Telecommunication requirement,
- Port and airport requirement,
- Management posts (including expatriates),
- Environmental checklist.

Submitted with US\$250 application fee; Export buyers and bank reference letters; qualifying projects approved in principle by EPZA.

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### 3a. REQUIREMENTS FOR ZONE

- Land leased or owned by developer
- Lease should have 30 unexpired years
- Suitable infrastructure including:
  - Electricity at 11KV,
  - Water supply at 25 cubic metres per day,
  - Access roads,
  - Illuminated security wall,
  - Custom offices,
  - Ablution facilities for workers,
  - 6 metres between building & fence.

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### 4a. LETTER OF ADVICE

Letter to the proposed investor advising that EPZA Board has recommended gazettelement to Minister responsible for Trade and should proceed to

- Incorporate an EPZ Company (refer to procedure 3b),
- Obtain certificate of Registration,
- Transfer/lease of land to EPZ entity,
- Obtain Environmental Impact Assessment (EIA) licence from NEMA.

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### 5a. DEVELOPER/OPERATOR LICENCE GRANTED TO EPZ FIRM

Upon payment of US\$5,000 annual fee, licence issued (Form EPD 1).

Developer develops zone infrastructure using EPZ incentives with compliance with EPZ import/export procedures

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### 3b. INCORPORATION OF EPZ COMPANY IN KENYA FOR SOLE PURPOSE OF ENGAGING IN EPZ ACTIVITIES

- EPZA approves draft Memorandum and Articles of Association then investor incorporates EPZ company,
- Submit copies of Certificate of Incorporation plus Memorandum and Articles of association to EPZA with licence fee.
- Submits copies of other relevant licences not issued by EPZA and not exempted by EPZ Act e.g. Mines & Geology (processing of minerals), Pharmacy & Poisons Board (pharmaceuticals) and NEMA (activities listed in Second Schedule of Environmental Management Coordination Act, 1999).

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### 4b. ZONE GAZETTEMET

Legal Notice prepared, forwarded for approval by Attorney General's Chambers, signed by minister responsible for Trade and published in Kenya Gazette

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### 5b. GRANT OF LICENCE FOR EPZ ENTERPRISE (form EPD (3))

- Provided on payment of US\$1,000 annual licence fee for enterprise locating in an existing gazetted zone (e.g. Athi River).
- Licence bears firm name, activity and zone location.

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### 5c. OTHER REQUIREMENTS FOR LICENCED ENTERPRISE

- Company Personal Identification Number (PIN),
- **EPZ Import/Export Code**
- Valid EPZ licence
- Letter of VAT Exemption from KRA
- Certificate of Incorporation

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**6. APPLICATION FOR EXPATRIATE EMPLOYEES FROM EPZ ENTERPRISE WITH ALL REQUIRMENTS:**

- Cover letter from the licensed EPZ company to EPZA,
  - Form 3 and 22 duly filled,
  - C.V., Testimonials and Certificates of the applicant,
  - Certificates of understudy and Kenyanization form duly filled,
  - 3 passport size photographs of the applicant,
  - Photocopy of applicant's Passport,
  - Additional requirements for class H work permit:
    - Share certificate from Registrar of Companies,
    - Memorandum & Articles of Association,
    - Certificate of Incorporation,
    - PIN of company and applicant,
    - Proof of investment – Bank statement, Audited accounts if renewal
- NB: All these documents must be provided in duplicate

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**7. COMPANY PROCEEDS WITH IMPORT OF INPUTS/MACHINERY**

Exemption from Pre-Shipment Inspection (PSI),  
Exemption from payment of Import Declaration Fee (IDF),  
Customs Documentation done- C17B entry.

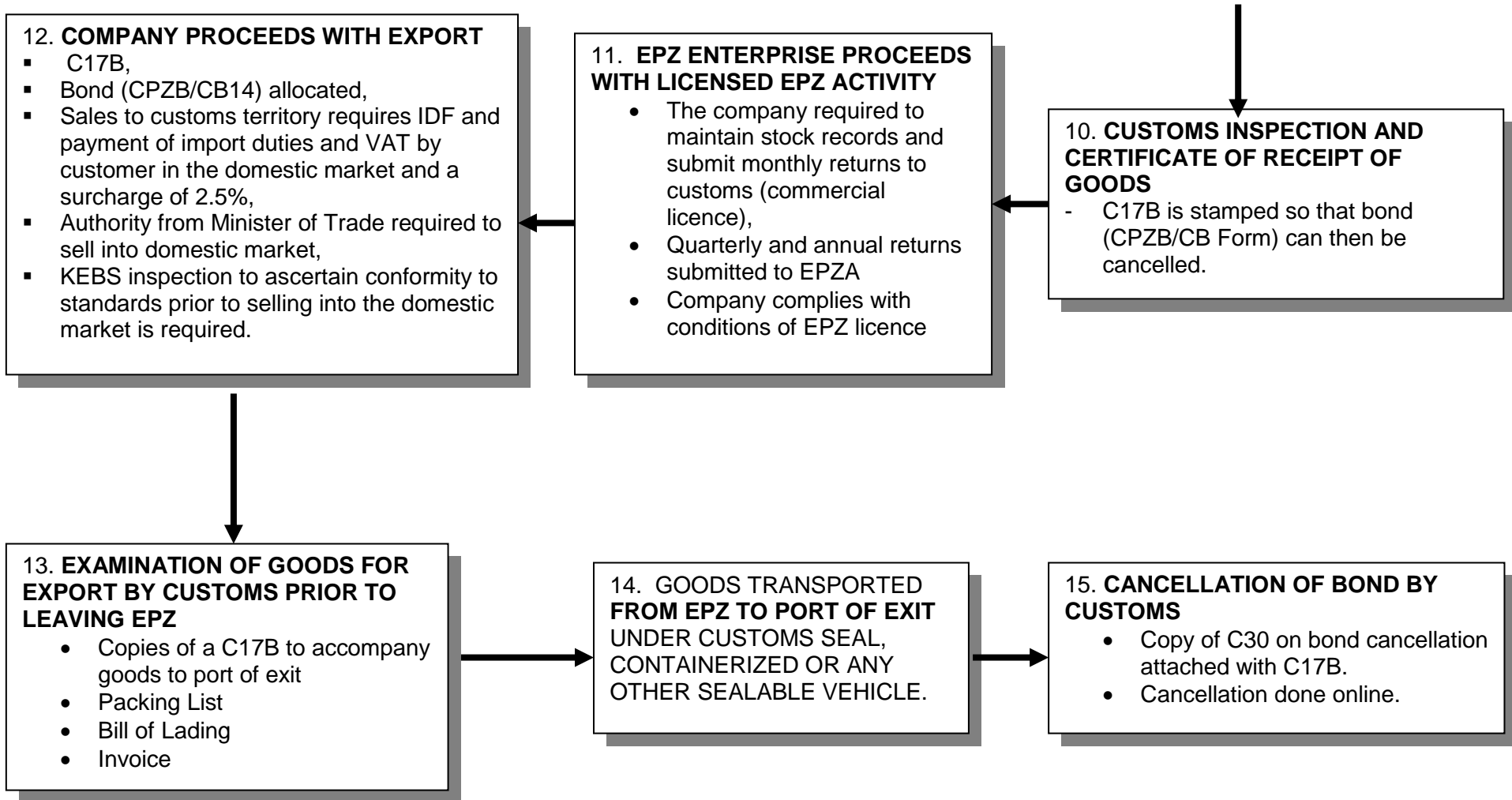
**8. EXECUTION OF BOND**

CPZB/ CB Form  
– General Bond for the removal of goods to/from Export Processing Zone

**9. GOODS TRANSPORTED FROM PORT OF ENTRY TO EPZ UNDER CUSTOMS SEAL BY SHIPPING CONTAINER OR ANY OTHER SEALABLE VEHICLE.**

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## 6. MANUFACTURING UNDER BOND (MUB) A ROAD MAP FOR USERS

### WHAT IT PROVIDES

The Exporter is exempted from Duty and VAT on imported machinery and raw materials used in manufacturing goods for export

### ELIGIBILITY

Manufacturing companies registered in Kenya that export all or part of their products.

### ADMINISTERING AGENCY

Kenya Investment Authority (KenInvest)

### 1. APPLICATION TO KENYA INVESTMENT AUTHORITY (KenInvest)

- Certificate of incorporation
- Application for investment certificate
- Upon acquisition of all relevant licences and approvals, KenInvest writes to Minister for Finance to facilitate MUB project

### 2. APPLICATION TO COMMISSIONER, CUSTOMS SERVICES DEPARTMENT, FOR A MUB LICENCE

- Application in a prescribed form C18
- Attach approved architectural plans of buildings, Inspection of premises for suitability by a custom officer in terms of location, size, construction materials etc
- A description of each building, room, place and item of plant, as well as the purpose for which each will be used

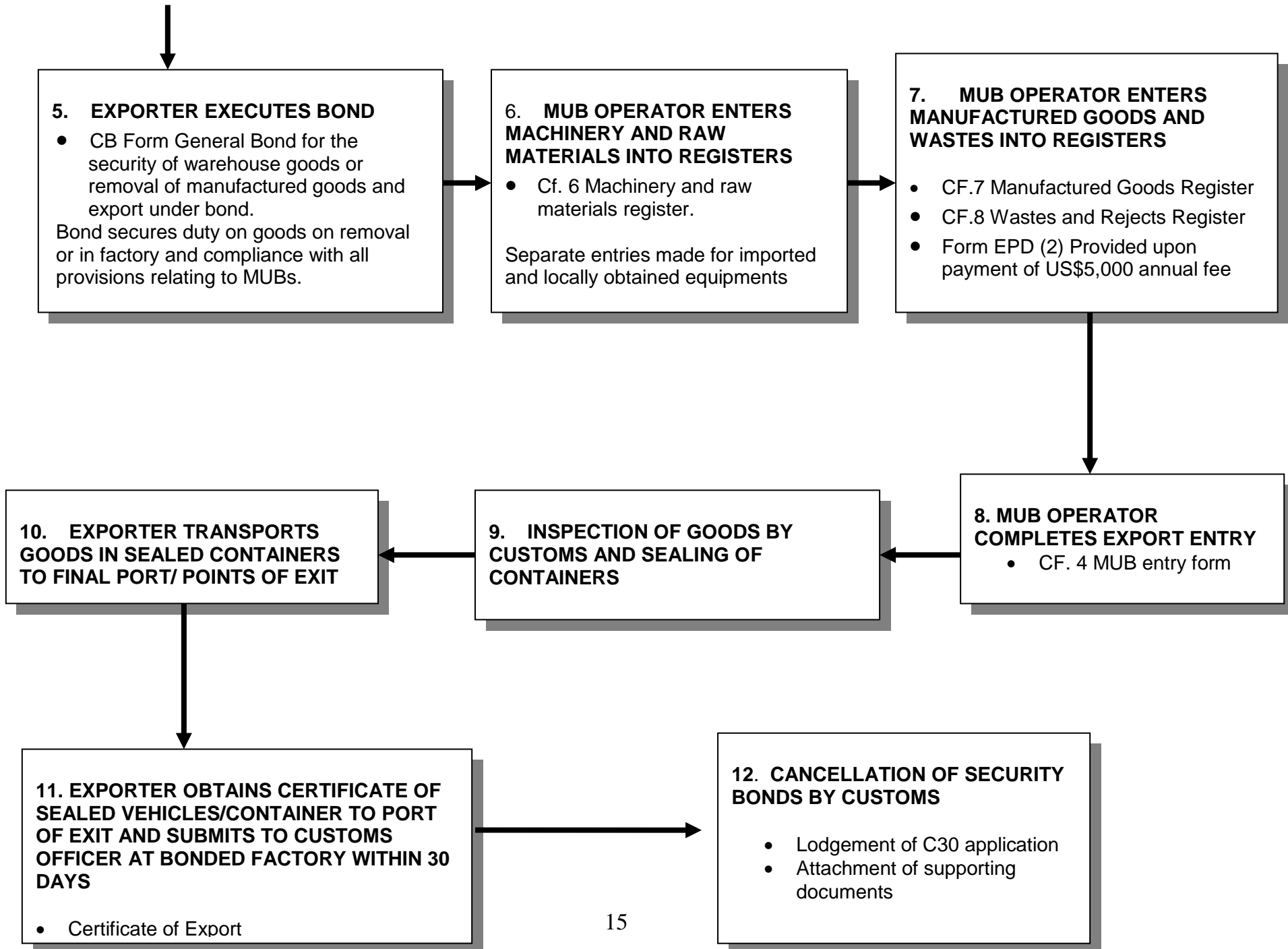
Approval by the Commissioner is granted. Bonded factory Number is allocated. A security bond shall be executed on form

### 3. PAYMENT OF LICENCE FEE TO COMMISSIONER, CUSTOM SERVICES

- Authority to pay the licence fees shall be issued to the applicant.
- The license fees payable is US \$1500.
- In-case a licence is issued in the course of the year, the fees is computed on a pro rata basis.
- Late applicants shall pay a non re fundable late application fee.
- The license shall be issued on form C19.
- A licensee of a bonded factory shall submit a return of goods remaining in the bonded factory to the Commissioner, for the period up to the 30th day of June of each year.

### 4. MANUFACTURING PROCESS STARTS

- Documents are lodged (C17B) electronically with customs for processing
- Execution of Security Bond CB ( MUB import Entry form) to cover Imported goods for manufacture under bond



## Annex 1

### The Challenges Facing Kenya

#### ***The need for a new framework for the conduct of business and commerce in Kenya***

The process of economic reforms and growth calls for supportive policy environment for business to thrive. To achieve this, there is urgent need to develop a framework that sets out modalities that will govern the conduct of business transactions while at the same time conforming to international standards.

In order to strengthen the policy framework, the Export Promotion Council is promoting the use of a Business Charter, which incorporates a Code of Conduct for all business and commercial contracts.

This Charter establishes a clear set of standards and performance for the supply of goods and services. These are contained in a set of governing principles, to which all leading private and public sector organisations in Kenya are invited to subscribe and adhere to.

The Council believes that such a Charter will raise expectations and change attitudes, concerning the transparency of contracts and accountability for the use of resources, in both public and private sectors. If it is to be effective, this Charter will have to be adopted and promoted at the highest levels of public and private sectors.

The Charter also needs the support of the Government through the provision of an arbitration service and its adoption as a condition of public sector procurement.

The Charter includes a statement of governing principles with widespread application. The aim of these principles is to promote higher standards of service delivery, to be adopted by all leading private and public sector organisations and promulgated with appropriate adaptations by all concerned companies and organisations engaged in commerce. Thus, those companies and organisations, which are dedicated to high standards for the conduct of business and commerce, will be distinguished from those which are not. The companies, which do not adopt or apply these principles, will not deserve new business and will eliminate themselves from major contracts.

The prime vehicle for implementing and enforcing of the governing principles will be the commercial contract. It is hoped that this will be reinforced with legislation to ensure transparency with provision for registration and reporting, including audit where appropriate. There should also be proper arrangements for dealing with complaints and for seeking legal redress in cases of dispute through an arbitration procedure.

## **2. A Strategy for Improving Business Ethics**

The strategy for improving business ethics in Kenya will be threefold.

- First, to re-establish, in consultation with the public and private sectors, a set of standards for the conduct of business and commerce,
- Second, to promulgate these widely and to seek their universal acceptance in public and private sectors, and
- Third, to solicit a genuine commitment by all parties engaged in business and commerce to the highest standards of business ethics.

The primary means of implementation will be through persuasion and publicity targeting all leading business organisations.

The secondary means will be through the fixing of higher standards for public sector procurement and the provision of an investigation and arbitration service to provide redress in the case of disputes or departure from declared Governing Principles.

The aim will be to achieve the attachment of a set of appropriate standards, based on the agreed Governing Principles, to every business and commercial contract for both domestic and export markets.

These standards will set out the indicators of the quality of product and service. Appropriate measures will then be taken to ensure adherence to these standards through publicity and transparency, credible arrangements for inspection and audit, complaint procedures and legal redress as a last resort.

### 3. The Business Charter

The Business Charter comprises three statements:

- A statement of basic rights, enjoyed by citizens of Kenya and those doing business and commerce.
- A statement of obligations, which accompany those rights, enjoyed by citizens of Kenya and those doing business and commerce under the protection of Kenyan law
- A statement of principles, governing business and commercial transactions.

#### 3.1. *Basic Rights*

**The buyer is entitled to:**

- Choice of supply, without favour or discrimination
- Information on performance and quality, which is clear and unambiguous
- Performance and quality, which equals or exceed the explicit standards

- Quality of service, including meaningful advice
- Value for money, within a contract acceptable to both sides
- After-sales service, which is prompt and reasonable
- Means of redress, when things go wrong.

**The supplier is entitled to:**

- Information on business and sales opportunities
- Equal opportunity to make an offer, without hidden conditions
- Payment with a contract acceptable to both sides
- Opportunity to put things right when they go wrong
- Redress under the law, when binding agreements are broken.

possible standards of professional behaviour in the circumstances.

### **3.2 Basic Obligations**

#### **All contracts shall provide for the following:**

- a) Specific terms and conditions of payment; clearly defined responsibilities for production, delivery and other essential elements, so as to create a clear and unambiguous understanding of the obligations of the buyer and the seller. There should be no hidden or parallel terms and conditions.

Both parties should be loyal to each other in the spirit and terms of the contract. All parties should have mutual co-existence and benefit from the agreement.

- b) Contracting parties should establish payment terms, which are acceptable to buyer and seller, and establish a mechanism for payment which allows for safe and timely transfer of funds.

Any penalties due for failure to abide with the laid down terms of the contract should be clearly specified. Conditions for termination or non-performance through natural calamities or disasters should be indicated with provision for reasonable notice.

- c) Generally, the interests of the general public shall be watched over, promoted and safeguarded, by the highest

Care should be taken not to mislead the public, either through inappropriate information or deed. Public confidence shall be promoted through the prevention or correction of any abuse, which might undermine this confidence.

- d) Environment - goods and services should be produced and supplied in a manner which does not harm or permanently detract, either directly or indirectly, from the environment and Kenya's natural resources.

- e) All parties to business and commercial contracts shall act within the Laws, Regulations and Official Procedures of Kenya and those of transit and destination countries, relating to their product or service. There is a full portfolio of laws in Kenya, covering the conduct of business and commerce, which should be consulted for information and guidance.

### **3.3 A Statement of Principles, governing Business and Commercial Transactions**

The governing principles of the Code of Conduct are:

**Standards of quality and service** - Standards of service to be explicit, published and prominently displayed. These should encompass any statutory entitlement, courtesy and helpfulness in delivery, and a commitment to prompt action.

- a) **Openness** - The supplier should clearly indicate whether or not the goods and services meet the standards set for their performance.
- b) **Information** - Full, accurate and up to date information, about the goods and services being provided and the terms and conditions attached, should be made readily available in language, which is readily understood by the customer.

**Performance** - Indicators of performance should be established, measured and published by the supplier for the benefit of the customer and the managers of the producers and service providers.

- c) **Choice** - wherever practicable, steps should be taken to provide and maintain a choice of suppliers and service providers within both public and private sectors.
- d) **Non-discrimination** - Goods and services should be offered and made available to all, regardless of race, gender, religion, language or community. The interests of minority or special interest groups should be properly catered for.

**Accessibility** - Goods and services to suit the needs and convenience of clients, not of the suppliers or service providers; this requires flexible hours of service, flexible means of delivery, ready access to sources of information and enquiry points.

- e) **Complaint procedures** - When things go wrong and the desired goods or services are not delivered, the customer is entitled to an honest explanation and appropriate redress. The complaint procedure should be well publicised and readily available.
- f) **Redress** - Lessons should be learned from things which go wrong. Severe failures, which cause damage to the customer's interests, should be redressed through appropriate compensation.

### **The Code of Conduct**

The Code of Conduct requires that each company, or organisation, accepting the Business Charter and its Governing Principles, shall undertake to do the following:

- a) Prepare and adopt through their highest governing authority a charter for their business and their customers,



which is based on and incorporates the Governing Principles, adapted to the needs of their sector or industry

on the progress towards the achievement of these standards.

- b) Publish this charter in the company's promotion and sales literature and terms and conditions of business
- c) Ensure that all executives, employees and agents are thoroughly familiar with the Customers' Charter and bind themselves to apply it to the conduct of the company or organisations' affairs
- d) Attach a copy of the Governing Principles and their Customers' Charter to every contract for the supply of goods and services and to every contract of employment
- e) Provide for appropriate means of receiving and recording customers' complaints or difficulties and for redress
- f) Include in their annual report details of the measures taken to establish and maintain their Customers' Charter and their progress in achieving the standards, which they have set themselves
- g) Submit an annual report to their stakeholders, including owners, shareholders, and business or trade association,

**Annex 2: LISTS OF REFERENCE FORMS**

<b>No</b>	<b>DESCRIPTION</b>	<b>REFERENCE</b>	<b>ORIG/COPY</b>
1	Declaration of Value	Form C52	Copy
2	Import Declaration Form	Form C61	Original
3	Certificate of Origin	Form A	Original
4	Movement Certificate	EUR. 1 No A	Original
5	COMESA/EAC Certificate of Origin		Original
6	Certificate of Ordinary Certificate of Origin –KEBS/KNCCI		Original
7	Import Entry	Form C17B	Original
8	Application for Personal Identification Number for an Individual	Form TQ 1	Original
9	Application for Taxpayer Identification Number for Company, Partnership, Trust or Association	Form TQ 2C	Original
10	Registration of Business Names Act - certificate of registration	Form r. 5	Copy
11	Certificate of Incorporation	GPK (F9)	Copy
12	Import/Export Code Number		Copy
13	Application for Export Processing Zone Developer/Operations License	Form EPZD (1)	Copy
14	Application for Export Processing Zone Enterprise License (Manufacturing)	Form EPZE (1)	Copy
15	Application for Export Processing Zone Enterprise License (Commercial)	Form EPZE (1)	Copy
16	Export Processing Zone License	Form EPD (1)	Copy
17	Export Processing Zone Developer/Operations License	Form EPD (2)	Copy
18	Export Processing Zone Enterprise License	Form EPD (3)	Copy

19	Bond for the Removal of Goods to/from Export Processing Zone	Form CPZB	Copy
20	Application for Security Pass	Form EPZ Pass (1)	Copy
21	Road Customs Transit Declaration	Form C35A	Original
22	Export/Re-Export Entry	Form C 17B	Original
23	Application for refund of Deposit or cancellation of Bond in respect of Goods entered in transit and subsequently re-exported or for refund of deposit or cancellation of bond given as security in accordance with part XII of the act	Form C 30	Original
24	Import Declaration form	Form C 61	Original
25	Manufacture Under Bond Export Entry	Form C17B	Original
26	Manufacture Under Bond Import Entry	Form C17B)	Original
27	General Bond for the Security Warehoused goods or removal for Manufacture and Export Under Bond	Form CFB I	Original
28	Imports for Direct/Indirect Exports Application Form	Form C 56	Copy
29	One Stop Approval Process - Investment Application Form		Original

**Annex 3 ABBREVIATIONS**

COMESA	Common Market for Eastern and Southern Africa
CRF	Clean Report of Finding
TREO	Tax Remission for Exports Office
EPZ	Export Processing Zone
EPZA	Export Processing Zones Authority
EU	European Union
GSP	Generalised System of Preferences
HCDA	Horticultural Crops Development Authority
IA	Inspection Agency
ID	Identification Documents
IDF	Import Declaration Form
KenInvest	Kenya Investment Authority
KEPHIS	Kenya Plant Health Inspectorate Service
KEBS	Kenya Bureau of Standards
L/C	Letter of Credit
LN	Legal Notice
MUB	Manufacturing Under Bond
PIN	Personal Identification Number
FTA	Free Trade Area

RFI	Request for Information
VAT	Value Added Tax
CIF	Cost Insurance Freight
PVOC	Pre-shipment verification of conformity to standard.
EPC	Export promotion Council
EAC	East African Community
KNCCI	Kenya National Chamber of Commerce & Industry
KRA	Kenya Revenue Authority

**Annex 4 SAMPLE FORMS**

EPZA	KIA IA Form	TREO	Others
EPZE 1	CF2	C56 – Customs	
EPD (3)	CFS	C 57	
EPZA (1)	CF.1	C 60	
EPD (1)	CFB	C61 “	
EPD (2)	CF.5	CB13 “	
EPZ PASS	CF6	C30 “	
CPZ B	CF7	T.Q2C “	
	CF.8	T.Q1 “	
	CF4	Single business Permit/Licence	
		Certificate of Incorporation	
		C29	
C 60		EUR 1	
C 57		COMESA/ EAC Certificate of Origin	
C 58.		C35A	
		Import Licence	
		RFI (Request for Information)	
		Air Waybill	
		Bill of Lading	
		CRF	
		C17B- Customs	
		CF1 - “	
		C56	