ZATRA CONSULTANTS LIMITED · HANDBOOK 05 · SECOND EDITION

INVESTING ACROSS EAST AFRICA.

Eight Partner States share one external tariff. **They do not share one investment regime, and the threshold changes at every border.**

REGIONAL DESK · DAR ES SALAAM

SECOND EDITION · SEPTEMBER 2026 · ZATRA.CO

HANDBOOK 05 · SECOND EDITION

INVESTING ACROSS EAST AFRICA

CONTENTS

SEPTEMBER 2026

CONTENTS, CONTINUED

HOW THIS HANDBOOK IS ARRANGED

Seven parts. The first four describe the market: what the Community is, what its tariff does, what the economy is worth and where the work actually sits. The fifth sets out the gates in the order a file meets them. The sixth is the recurring cost of operating once the file is through. The seventh gathers each Partner State onto a single page.

PREPARED BY

Zatra Consultants Limited
Dar es Salaam

EDITION

Second edition
September 2026

SCOPE

The eight Partner States
of the East African Community

THE STANDARD THIS HANDBOOK HOLDS ITSELF TO

Every position in this handbook traces to the institution that issues it. Secondary commentary is the map to the evidence, never the evidence. Where a figure could not be traced to the body that issues it, this handbook prints the gap rather than a number from commentary.

TIER	WHAT IT IS	HOW IT IS USED
Tier one	Treaty, Protocols and instruments of the Community itself	Binding across all eight states; cited by article
Tier two	National statutes, regulations and the authorities that administer them	Binding in one state; cited by Act, section and gazette notice
Tier three	Published statistics of the Secretariat and the national bureaux	Cited by report and table, with the date the figure carries

SOURCE OF RECORD · ZATRA CONSULTANTS LIMITED, AUTHORITATIVE SOURCE AND CITATION REGISTRY

WHERE A FIGURE IS ABSENT, IT IS ABSENT ON PURPOSE

Several figures an investor might expect are not in this handbook. The Secretariat's tax matrices cover five Partner States, not eight. Four states publish a foreign direct investment figure and four do not. South Sudan and Somalia do not publish an investment threshold traceable to a statute. Those gaps are printed as gaps. The desk will confirm any of them on instruction.

TIERS OF EVIDENCE

3

Community instruments, national statutes, published statistics.

SOURCES OF RECORD

20

Each traced to the institution that issues it.

STATES IN THE TAX MATRICES

5

Of eight. The other three are taken state by state.

THE COMMUNITY AT A GLANCE

331.1 million people, US$340 billion of output and US$121.132 billion of trade. Eight Partner States, one customs union, one external tariff, and eight separate investment regimes underneath it.

	FIGURE	WHAT IT COUNTS
Population	331.1 million	2024, after Somalia's accession in March
Combined output	US$340 billion	2024, combined
Real growth	4.9 per cent	2024, regional average real GDP growth
Total trade	US$121.132 billion	2024 total trade, up 50.25 per cent
Exports	US$52.337 billion	2024, up 94.06 per cent on 2023
Imports	US$68.795 billion	2024, up 28.23 per cent on 2023
Intra-EAC trade	US$14.329 billion	2024 intra-EAC trade, up 18.39 per cent
Intra-EAC share	11.83 per cent	intra-EAC trade as a share of total trade

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024

PARTNER STATES

8

Following Somalia's accession on 4 March 2024.

INVESTMENT REGIMES

8

Not one of them recognises another's certificate.

EXTERNAL TARIFF

1

Four bands, common at every border.

WHAT THIS HANDBOOK SETTLES

Eight Partner States share one customs union and no investment regime. The tariff is common, the internal duty is nil, and everything a company files to exist changes at every frontier. That single asymmetry is what this handbook is about.

THE QUESTION	THE ANSWER	WHERE IT IS SETTLED
Is one certificate valid across the Community?	No	Part One and Chapter 06
Do goods move duty free?	Yes, if they originate	Chapter 02
May a company be wholly foreign-owned?	In Kenya, Tanzania, Uganda and Rwanda	Chapter 05
What does a zone save?	Ten years of tax, mostly	Chapter 08
Can profit leave?	Yes, against a tax clearance	Chapter 10
Where is the work?	Agriculture, at 45 per cent	Part Four

PARTNER STATES

8

One customs union.

INVESTMENT REGIMES

8

None recognising another.

PAGES THAT FOLLOW

95

Each traced to an institution.

WHAT IT DOES NOT SETTLE

Three Partner States publish materially less than the other five, and this handbook does not fill the difference from commentary. Where a figure could not be traced to the institution that issues it, the page says so.

WHAT IS MISSING	WHERE	WHY IT IS LEFT OPEN
A rate schedule	South Sudan	The Financial Act 2024/2025 is named; the schedule is not traced to a circular of the Authority
A corporate rate	Somalia	Not traced to an institution of record
A registrar	South Sudan and Somalia	Not traced to a published instrument
An FDI figure	Kenya, Burundi, South Sudan, DR Congo	The Secretariat publishes four of eight
A growth rate	Kenya, Uganda, DR Congo, Somalia	The report bands four states and prints no rate for the rest
A social security schedule	Kenya, Uganda, Rwanda	Not traced to the fund's own published schedule

PRINTED AS A GAP

Six classes

Rather than filled from secondary commentary.

CONFIRMABLE

On instruction

The desk will confirm any of them against the issuing institution.

THE STANDARD

One rule

If the institution that issues it cannot be named, the figure is not printed.

PART ONE

One

THE COMMUNITY

Eight states, one customs union and one external tariff. The investment law underneath it was never harmonised, and that is where a regional structure is won or lost.

WHAT THIS PART SETTLES

MEMBERS

8

Three founders and five accessions in twenty-five years.

IN FORCE

1 Jul 2010

The Common Market Protocol.

NOT HARMONISED

8 regimes

One investment statute per Partner State.

01 CHAPTER

THE BLOC, AS IT NOW STANDS

EIGHT PARTNER STATES, ONE CUSTOMS UNION

The Community took in three members in eight years. Its external tariff is common and its internal trade is duty free, but its investment law is not common at all, and that is where a regional structure is won or lost.

MEMBERS
Eight, following Somalia's accession on 4 March 2024

COMMON
The external tariff, the rules of origin, the internal duty

NOT COMMON
The investment statute, the threshold, the reserved list

WHO IS IN, AND SINCE WHEN

The Community is eight Partner States. Three founded it in 1999; Rwanda and Burundi acceded together in 2007; South Sudan followed in 2016, the Democratic Republic of Congo in 2022 and Somalia in 2024.

PARTNER STATE	ACCEDED TO THE TREATY	FULL MEMBERSHIP	NOTE
Kenya	30 Nov 1999	7 Jul 2000	Founding
Uganda	30 Nov 1999	7 Jul 2000	Founding
Tanzania	30 Nov 1999	7 Jul 2000	Founding
Rwanda	18 Jun 2007	1 Jul 2007	None
Burundi	18 Jun 2007	1 Jul 2007	None
South Sudan	15 Apr 2016	5 Sep 2016	Deposit of instrument
DR Congo	8 Apr 2022	11 Jul 2022	None
Somalia	15 Dec 2023	4 Mar 2024	None

SOURCE OF RECORD · EAC SECRETARIAT, PARTNER STATE ACCESSION RECORD

WHAT THE COMMON MARKET GUARANTEES

Article 13 of the Common Market Protocol guarantees the right of establishment to nationals of every Partner State. Article 24 removes restrictions on the movement of capital, and Article 29 commits each state to protect cross-border investments of investors from the others. The Protocol entered into force on 1 July 2010.

PARTNER STATES

8

Following Somalia's deposit of its instrument on 4 March 2024.

COMMON MARKET IN FORCE

1 Jul 2010

Right of establishment, movement of capital, investor protection.

INVESTMENT STATUTES

8

One per Partner State. None recognises another's certificate.

THE FREEDOMS, AND WHICH ONES OPERATE

The Protocol grants six freedoms. They are not equally delivered. Goods and capital move; establishment is a right that a national licence still gates; labour and services remain uneven, and the gap between the legal position and the operating one is where a regional structure fails.

FREEDOM	WHAT THE PROTOCOL GRANTS	WHAT OPERATES
Goods	Duty-free movement of originating goods	Operational since the end of 2009, subject to rules of origin
Capital	Article 24 removes restrictions on movement	Operational; the national capital account still applies
Establishment	Article 13, right to set up and run a business	Operational as a right; the national licence still gates it
Persons	Entry and residence for nationals of Partner States	Kenya moved first on fees. Class R is gratis from 2025
Labour	Access to employment across the Community	Uneven; each state still issues its own permit
Services	Cross-border supply and commercial presence	Partial; schedules of commitment differ by state

SOURCE OF RECORD · COMMON MARKET PROTOCOL, ARTICLES 13, 24 AND 29

FREEDOMS GRANTED

6

Goods, capital, establishment, persons, labour, services.

FULLY OPERATIONAL

2

Goods and capital. The rest are delivered in part.

PERMITS STILL NATIONAL

8

Every Partner State issues its own.

THE INSTITUTIONS, AND WHAT EACH ONE CAN DO

A directive of the Council binds a Partner State; a recommendation of the Secretariat does not. An investor relying on a Community position should know which organ issued it, because that decides whether a national authority is obliged to follow it.

ORGAN	WHAT IT IS	WHAT IT CAN DO
The Summit	Heads of State	Gives general direction and sets the Community's course
The Council of Ministers	The policy organ	Issues directives, regulations and decisions binding on states
The Secretariat	The executive organ, at Arusha	Administers the Community and publishes its statistics
The East African Legislative Assembly	The legislature	Enacts Community legislation
The East African Court of Justice	The judicial organ	Interprets the Treaty and rules on its application
Sectoral Councils	By subject	Directed Partner States to rationalise permits in February 2024

SOURCE OF RECORD · TREATY FOR THE ESTABLISHMENT OF THE EAST AFRICAN COMMUNITY

BINDING INSTRUMENTS

3

Directives, regulations and decisions of the Council.

SEAT OF THE SECRETARIAT

Arusha

Where the Community's statistics are published.

COURT OF RECORD

EACJ

Interprets the Treaty and rules on its application.

WHAT IS COMMON, AND WHAT IS NOT

The customs union holds and the investment regime is not. Everything a good does at a border is harmonised. Everything a company files to exist is not, and the difference is the single most expensive misreading a regional investor makes.

	POSITION	WHAT IT MEANS AT A BORDER OR A REGISTRY
The external tariff	Common	Four bands, applied at every border of the Community
Rules of origin	Common	One set, determining what moves free internally
Internal duty	Common	Nil on originating goods since the end of 2009
The investment statute	Not common	Eight separate Acts, eight separate authorities
The capital threshold	Not common	From nothing in Rwanda to US$500,000 in Tanzania and Burundi
The reserved list	Not common	Changes at every frontier; mining is the recurring gate
Corporate income tax	Not common, but close	Six of seven published rates sit at thirty per cent
The zone regime	Not common	Relief, duration and the export undertaking all differ

SOURCE OF RECORD · EAC CUSTOMS UNION PROTOCOL; EACH PARTNER STATE'S INVESTMENT STATUTE

COMMON

One tariff

Four bands, the same at every border of the Community, and nil on originating goods internally.

NOT COMMON

Eight regimes

Eight statutes, eight authorities, eight thresholds and eight reserved lists.

THE CONSEQUENCE

No passport

A certificate issued in one Partner State is not recognised in the next.

PART TWO

Two

TRADE AND THE TARIFF

The Common External Tariff is common in fact. Duty-free movement between Partner States is a legal position that non-tariff barriers keep taking back.

WHAT THIS PART SETTLES

COMMON

4 bands

Nil, ten, twenty-five and thirty-five per cent.

INTERNAL DUTY

Nil

On originating goods, since the end of 2009.

THE FRICTION

48 cases

Reported non-tariff barriers, May 2025.

02 CHAPTER

THE ONE THING THE EIGHT STATES SHARE

ONE EXTERNAL TARIFF, FOUR BANDS

Goods entering the Community from outside meet the same four rates at every border. Goods that originate inside it move between Partner States duty free. Those two facts are the whole commercial case for a regional structure.

IN FORCE

1 July 2010 by Legal Notice EAC/17/2022

THE BANDS

Nil, ten, twenty-five and thirty-five per cent

INTERNALLY

Duty free on originating goods since the end of 2009

WHAT THE FOUR BANDS CHARGE

The fourth band is the one that changes a decision. Thirty-five per cent on finished goods available in the region is a protective wall, and the argument for assembling inside the Community rather than importing into it.

FIGURE 1 · THE COMMON EXTERNAL TARIFF

Four bands, applied to goods entering the Community from outside.

SOURCE OF RECORD · EAC COMMON EXTERNAL TARIFF 2022 VERSION, LEGAL NOTICE EAC/17/2022

ORIGINATING GOODS MOVE FREE

Article 15 of the Customs Union Protocol eliminated internal tariffs. The five-year transition closed at the end of 2009. Originating status is proved by a certificate of origin under the 2015 Rules, and the threshold is set per tariff heading, not by one bloc-wide percentage.

BANDS

4

Nil, ten, twenty-five and thirty-five per cent, at every external border.

IN FORCE SINCE

1 Jul 2022

Legal Notice EAC/17/2022, replacing the 2017 version.

INTERNAL DUTY

Nil

On originating goods, since the end of 2009.

RULES OF ORIGIN, AND WHAT THEY TEST

Duty-free movement is a privilege of originating goods, not of goods that happen to be in the region. A consignment assembled in a Partner State from imported components qualifies only if it meets the transformation test for its own tariff heading.

TEST	WHAT IT MEANS	HOW IT IS PROVED
Wholly obtained	Grown, mined or born in a Partner State	Originates without further test
Substantial transformation	Change of tariff heading, value added, or a specific process	Set per heading in the Rules, not by one bloc-wide percentage
Proof	EAC Certificate of Origin	Issued by the designated authority in the exporting state
Consequence of failure	The good is treated as third-country	The Common External Tariff applies at the internal border

SOURCE OF RECORD · EAC RULES OF ORIGIN, 2015

WHERE REGIONAL ASSEMBLY IS WON OR LOST

A manufacturer importing components at nil or ten per cent, transforming them inside a Partner State and selling into the Community at nil internal duty captures the whole thirty-five point spread against an importer of the finished good. That spread is the reason the Community's manufactured exports rose from US$5.7 billion to US$9.4 billion in a single year.

INTERNAL DUTY ON ORIGINATING GOODS

Nil

Since the end of 2009.

BAND ON FINISHED IMPORTS

35%

Where a substitute is available in the region.

THE SPREAD A MANUFACTURER CAPTURES

Up to 35 points

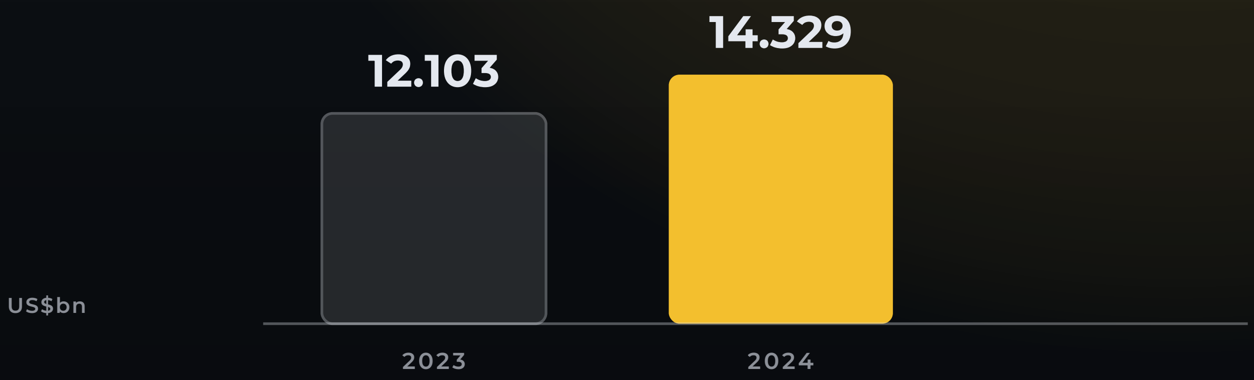
Against an importer of the same finished good.

WHAT MOVES BETWEEN THE EIGHT

Intra-EAC trade reached US$14.329 billion in 2024, an all-time high and an 18.39 per cent rise on the year. It is also 11.83 per cent of the Community's total trade, and that share fell, because trade with the rest of the world grew faster.

FIGURE 2 · INTRA-EAC TRADE

Total trade between Partner States, in US$ billion.



UP 18.39 PER CENT, AND AN ALL-TIME HIGH

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024

PARTNER STATE	INTRA-EAC POSITION	WHAT THE REPORT RECORDS
Kenya	US$2.39 billion	The largest intra-regional exporter
Uganda	US$2.07 billion	Contracted 6.2 per cent on the year
Tanzania	Not separately stated	Fastest growth in imports from neighbours, up 23.7 per cent

INTRA-EAC TRADE

US$14.3bn

2024, an all-time high.

SHARE OF TOTAL TRADE

11.83%

Down on the year, because external trade grew faster.

LARGEST INTRA-REGIONAL EXPORTER

Kenya

US$2.39 billion into the rest of the Community.

WHERE DUTY-FREE MOVEMENT IS LOST

Duty-free movement is a legal position, not an operational one. Reported non-tariff barriers rose from ten to forty-eight between November 2024 and May 2025, concentrated in five goods. The Sectoral Council directed Partner States to rationalise permits in February 2024.

FIGURE 3 · REPORTED NON-TARIFF BARRIERS

Cases reported to the Community's monitoring mechanism.

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024 · SECTION 2.3.3

MEASURE	POSITION	NOTE
Reported cases, November 2024	10	None
Reported cases, May 2025	48	A fourfold rise in seven months
Average resolution time, before	242 days	None
Average resolution time, now	123 days	Through the EAC mobile app

GOODS MOST AFFECTED

5

Sugar, milk, beer, cement and forest products.

RESOLUTION TIME

123 days

Down from 242, through the Community's reporting app.

CASES, NOV 2024 TO MAY 2025

10 → 48

A fourfold rise in seven months.

THE OTHER AGREEMENTS, AND WHICH ONE GOVERNS

A consignment that qualifies under more than one agreement is entered under one of them, and the choice belongs to the trader. The deeper preference wins; the rules of origin are what decide whether the consignment qualifies at all.

AGREEMENT	WHAT IT IS	HOW IT INTERACTS WITH THE EAC
AfCFTA	Continental free trade area	Does not displace EAC preferences; a trader uses whichever is deeper for the consignment
COMESA	Overlapping membership	Several Partner States belong to both; rules of origin differ
SADC	Overlapping membership	Tanzania and DR Congo belong; the capital account rules recognise it alongside the EAC
Tripartite	EAC, COMESA and SADC together	Intended to resolve the overlap rather than add to it

SOURCE OF RECORD · EAC CUSTOMS UNION PROTOCOL; AFCFTA AGREEMENT; TRIPARTITE FREE TRADE AREA

THE TARIFF

Genuinely common

Four bands at every external border, nil internally on originating goods.

THE FRICTION

Rising

Reported non-tariff barriers went from ten to forty-eight in seven months.

THE READING

Price the barrier

A duty-free entitlement that takes 123 days to enforce is a working-capital cost, not a saving.

PART THREE

Three

THE MARKET

Three hundred and thirty-one million people, US$340 billion of output and US$121 billion of trade. The figures are large; the distribution is what matters.

WHAT THIS PART SETTLES

POPULATION	OUTPUT	TRADE
331.1m	**US$340bn**	**US$121.1bn**
After Somalia acceded in March 2024.	Combined, 2024.	Up 50.25 per cent on the year.

03 CHAPTER

WHAT THE MARKET IS WORTH

THREE HUNDRED AND THIRTY-ONE MILLION PEOPLE

US$340 billion of output, US$121 billion of trade and a population that grew by twenty-six million in a single accession. The figures are large. Their distribution is what decides where to build.

POPULATION
331.1 million, after Somalia acceded in March 2024

OUTPUT
US$340 billion, combined, 2024

GROWTH
4.9 per cent, the regional average for 2024

TRADE WITH THE REST OF THE WORLD

Total trade reached US$121.132 billion in 2024, up 50.25 per cent. Exports nearly doubled, rising 94.06 per cent to US$52.337 billion, while imports grew 28.23 per cent. The Community is still a net importer, and the gap is narrowing fast.

	2023	2024	CHANGE
Total trade	US$80.62bn	US$121.132bn	+50.25%
Exports	US$26.969bn	US$52.337bn	+94.06%
Imports	US$53.651bn	US$68.795bn	+28.23%
Intra-EAC	US$12.103bn	US$14.329bn	+18.39%

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024 · TABLE 2.3

READ THE EXPORTS LINE TWICE

Exports rose 94.06 per cent in one year while imports rose 28.23. A trade account moving that fast is either a commodity price effect or a structural change in what the region sells. The report attributes a large part of it to manufactured goods, which nearly doubled in the same period.

TOTAL TRADE

US$121.1bn

2024, up 50.25 per cent.

EXPORTS

+94.06%

The fastest-moving line in the account.

STILL A NET IMPORTER

US$16.5bn

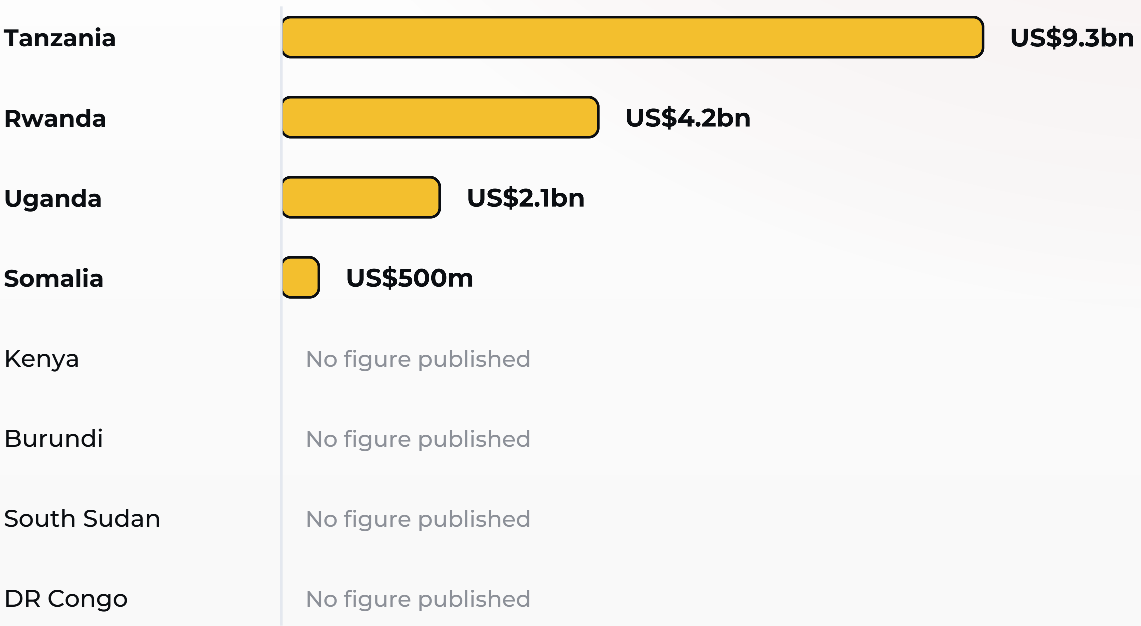
The 2024 deficit, down from US$26.7 billion.

WHERE THE CAPITAL WENT

Planned foreign direct investment across the Community crossed US$20 billion for the first time in 2024. Four Partner States publish an inflow figure. Four do not, and this handbook prints that as a gap rather than as a zero.

FIGURE 4 · FOREIGN DIRECT INVESTMENT INFLOWS, 2024

Published inflows by Partner State, in US dollars.



FOUR OF THE EIGHT PARTNER STATES CARRY A PUBLISHED FIGURE

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024

> **AN ABSENT FIGURE IS NOT A SMALL FIGURE**
>
> Kenya is the Community’s largest intra-regional exporter and does not appear on this chart, because the report does not publish an inflow figure for it. A chart that drew the unstated states at zero would say something the record does not.

LARGEST PUBLISHED INFLOW

US$9.3bn

Tanzania, 2024.

PLANNED FDI, BLOC

US$20bn+

Across the Community, for the first time.

STATES WITH A PUBLISHED FIGURE

4

Of eight. The rest are left open.

GROWTH, STATE BY STATE

The regional average was 4.9 per cent in 2024. The Secretariat bands four Partner States and does not print a rate for the other four. Rwanda and Tanzania sit above six per cent; Burundi and South Sudan below three.

PARTNER STATE	REAL GDP GROWTH, 2024	READING
Rwanda	Above 6 per cent	Above the regional average
Tanzania	Above 6 per cent	Above the regional average
Burundi	Below 3 per cent	Below the regional average
South Sudan	Below 3 per cent	Below the regional average
Kenya	Not stated	The report does not print a rate
Uganda	Not stated	The report does not print a rate
DR Congo	Not stated	The report does not print a rate
Somalia	Not stated	The report does not print a rate

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024 · SECTION 1.3

REGIONAL AVERAGE

4.9%

Real GDP growth, 2024.

ABOVE SIX PER CENT

2

Rwanda and Tanzania.

BELOW THREE PER CENT

2

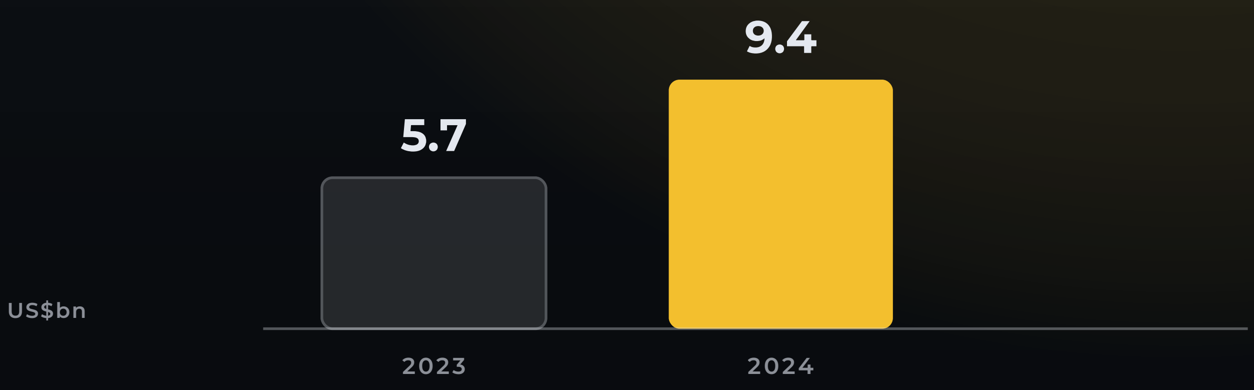
Burundi and South Sudan.

WHAT THE BLOC SELLS

Five commodities carry close to sixty per cent of EAC exports: gold, coffee, tea, horticulture and refined petroleum. The line that is moving, though, is manufactured goods, which rose from US$5.7 billion to US$9.4 billion in a single year.

FIGURE 5 · MANUFACTURED EXPORTS

Textiles, chemicals, cement, steel, cosmetics and pharmaceuticals, in US$ billion.



UP 64.9 PER CENT IN ONE YEAR

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024

CARRIES ROUGHLY SIXTY PER CENT OF EXPORTS		
Gold	Commodity export	None
Coffee	Commodity export	None
Tea	Commodity export	None
Horticulture	Commodity export	None
Refined petroleum	Commodity export	None

MANUFACTURED EXPORTS

US$9.4bn

2024, from US$5.7 billion in 2023.

FIVE COMMODITIES

~60%

Of all EAC exports.

THE DIRECTION

Beneficiation

The Secretariat names it first among its priorities.

PART FOUR

Four

WHERE THE OPPORTUNITY IS

Capital went to manufacturing. Employment sits in agriculture. An investor who reads only the capital figures will misread where this economy works.

WHAT THIS PART SETTLES

CAPITAL

Manufacturing

A third of it, about US$5.4 billion.

EMPLOYMENT

Agriculture

Forty-five per cent of the direct jobs.

PRIORITIES

6

Named by the Secretariat for the period.

04

CHAPTER

WHERE THE CAPITAL WENT, AND WHERE THE WORK IS

CAPITAL FOLLOWS OUTPUT, EMPLOYMENT DOES NOT

Manufacturing took a third of the capital. Agriculture took 6.6 per cent of it and carries forty-five per cent of the direct employment. An investor reading only the capital figures will misread where this economy works.

MANUFACTURING

A third of all capital, about US$5.4 billion

AGRICULTURE

6.6 per cent of capital, 45 per cent of the jobs

PRIORITIES

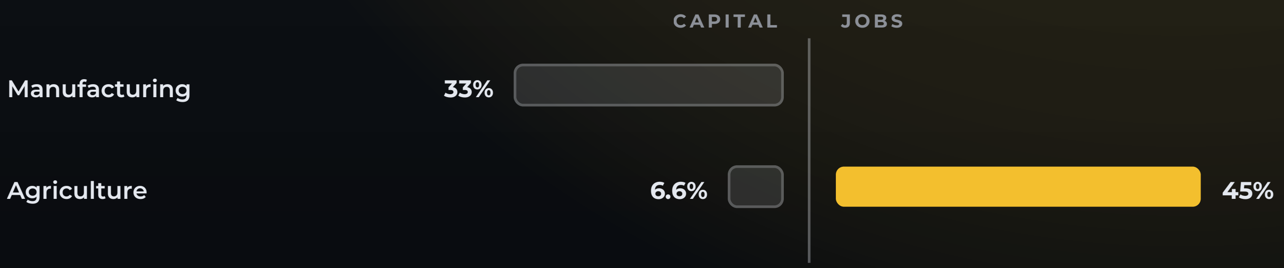
Six, named by the Secretariat for the period

CAPITAL AGAINST EMPLOYMENT

Agriculture takes 6.6 per cent of the capital and carries 45 per cent of the direct employment. Manufacturing takes a third of the capital. An investor reading only the capital figures will misread where this economy actually works.

FIGURE 6 · SHARE OF CAPITAL AGAINST SHARE OF EMPLOYMENT

Manufacturing and agriculture, on the same scale.



SHARE OF TOTAL INVESTMENT · SHARE OF DIRECT EMPLOYMENT

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024 · SECTION 4.3.7 AND SECTION 1.3.3

WHAT THE GAP IS WORTH TO AN INVESTOR

A sector holding forty-five per cent of the workforce on 6.6 per cent of the capital is a sector where capital is scarce relative to labour. That is the definition of an under-capitalised market, and it is the case for agro-processing rather than for primary agriculture, the processing step is where the capital intensity and the margin both sit.

AGRICULTURE, SHARE OF JOBS

45%

On 6.6 per cent of the capital.

MANUFACTURING, SHARE OF CAPITAL

33%

About US$5.4 billion in 2024.

THE READING

Agro-processing

Where the capital intensity and the margin meet.

AGRICULTURE, MANUFACTURING AND MINERALS

Three sectors carry the commercial case for the Community. One holds the workforce, one holds the capital, and one is named first among the Secretariat's priorities.

Agro-processing line, Morogoro

PHOTOGRAPH 01 · A COFFEE OR CASHEW PROCESSING FLOOR MID-SHIFT

Agriculture and agro-processing

Forty-five per cent of direct employment on 6.6 per cent of the capital. Coffee, tea, cocoa, avocados and horticulture sit inside the five commodities that carry sixty per cent of EAC exports. The Secretariat names agro-processing among its six priorities.

45%
OF DIRECT EMPLOYMENT

Manufacturing

A third of all capital, about US$5.4 billion. Textiles, chemicals, cement, steel, cosmetics and pharmaceuticals took manufactured exports from US$5.7 billion to US$9.4 billion in one year. The thirty-five per cent band is what protects the output.

US$5.4bn
A THIRD OF ALL CAPITAL

Mining and beneficiation

Gold is the single largest export commodity in the bloc. Resource beneficiation is the first priority the Secretariat names, and nickel refining the first project class under it. Mining is also the recurring gate: four Partner States restrict a holding in it.

1st
NAMED PRIORITY

AGRICULTURE, DIRECT JOBS

45%

On 6.6 per cent of the capital.

MANUFACTURING CAPITAL

US$5.4bn

A third of everything invested in 2024.

MANUFACTURED EXPORTS

US$9.4bn

From US$5.7 billion a year earlier.

ENERGY, LOGISTICS AND DIGITAL INFRASTRUCTURE

US$4.6 billion went into moving things and powering them. Transport and ICT took US$3.5 billion of it and energy utilities US$1.1 billion, seventy per cent of that into geothermal and grid.

Geothermal wellhead, Rift Valley

PHOTOGRAPH 02 · STEAM GATHERING PIPEWORK AT A PRODUCING FIELD

Energy

US$1.1 billion invested in utilities in 2024, seventy per cent of it geothermal and grid expansion. Installed capacity across the region is not the binding constraint most models assume; its placement is.

US$1.1bn
UTILITIES, 2024

Transport, logistics and ports

US$3.5 billion into transport and ICT. Two treaty corridors serve six landlocked or partly landlocked markets from Mombasa and Dar es Salaam. Mombasa moved 45.45 million tonnes in 2025, up ten per cent.

US$3.5bn
TRANSPORT AND ICT

Digital infrastructure

Named second among the Secretariat's six priorities. The same US$3.5 billion line carries fibre and data infrastructure alongside corridor works, and Somalia's US$100 million of diaspora capital went to telecommunications and logistics.

2nd
NAMED PRIORITY

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024 · SECTION 4.3.7 AND SECTION 1.3.3

TRANSPORT AND ICT

US$3.5bn

Invested in 2024.

ENERGY UTILITIES

US$1.1bn

Seventy per cent geothermal and grid expansion.

MOMBASA THROUGHPUT

45.45m t

In 2025, up ten per cent on the year.

PHARMACEUTICALS, CONSTRUCTION AND FINANCE

Three sectors where the regional structure itself is the advantage. A manufacturer inside the Community sells at nil internal duty against a thirty-five per cent wall on the imported finished product.

Pharmaceuticals

Named among the six priorities and already inside the manufactured export line. A regional manufacturer sells into a 331.1 million-person market at nil internal duty against a thirty-five per cent wall on the imported finished product.

35%
WALL ON FINISHED IMPORTS

Construction and real estate

Fifteen per cent of announced capital at continental level. The corridor programme, the port works and the grid expansion each carry a construction pipeline that is contracted separately from the asset.

15%
OF ANNOUNCED CAPITAL

Financial services

Capital moves under Article 24 of the Common Market Protocol, but the capital account is still national. Tanzania registers foreign borrowing beyond 365 days and assigns a Debt Registration Number before any debt service.

365 days
THE REGISTRATION TRIGGER

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024 · SECTION 4.3.7 AND SECTION 1.3.3

WALL ON FINISHED IMPORTS

35%

Where a substitute is made in the region.

CONSTRUCTION AND REAL ESTATE

15%

Of announced capital, at continental level.

LOAN REGISTRATION TRIGGER

365 days

Beyond which Tanzania requires registration.

AGRICULTURE, AND WHAT IT EARNS

Rwanda publishes a full agricultural export account against its own Board, so it is the state this chapter reads from. US$839.2 million on 762,420 MT, down 2.1 per cent on us$857.2 million the year before.

COMMODITY	VALUE	VOLUME	CHANGE ON THE YEAR	NOTE
Coffee	US$78.7m	16,479 MT	Down 32.09 per cent	US$4.78/kg
Tea	US$114.9m	40,003 MT	Up 6.60 per cent	Not stated
Horticulture	US$75.1m	97,165 MT	Up 29.14 per cent	Not stated
Pyrethrum	US$8.1m	34 MT	Up 46.88 per cent	Not stated
Diversified commodities	US$562.4m	Not stated	Down 1.31 per cent	67.02 per cent of the total

SOURCE OF RECORD · NATIONAL AGRICULTURAL EXPORT DEVELOPMENT BOARD, ANNUAL REPORT 2023/24

THE PROCESSING STEP IS WHERE THE MARGIN SITS

Coffee fell 32.09 per cent by value while horticulture rose 29.14. The difference is not weather. Coffee left as green bean at US$4.78 a kilogramme; horticulture left with grading, cold chain and packing already applied. Agriculture holds 45 per cent of the direct employment in the Community on 6.6 per cent of the capital, and the capital that is missing is processing capital.

RWANDA AGRICULTURAL EXPORTS

US$839m

2023/24, on 762,420 tonnes.

HORTICULTURE

+29.14%

The fastest-growing line in the account.

COFFEE

−32.09%

Leaving as green bean at US$4.78 a kilogramme.

MINERALS, AND THE BENEFICIATION CASE

Resource beneficiation is the first priority the Secretariat names, and Tanzania is where the case is clearest. Mineral exports reached US$5,401.9 million in 2025, up 31.1 per cent, and mining took 11.9 per cent of gross domestic product.

MEASURE	FIGURE	CHANGE	ISSUING INSTITUTION
Mineral exports, 2025	US$5,401.9 million	Up 31.1 per cent	Ministry of Minerals
Mining share of GDP, 2025	11.9 per cent	From 10.1 per cent in 2024	Ministry of Minerals
Gold production, 2024	61.6 tonnes	Reported, issuer not traced	To be confirmed against the Mining Commission
Gold exports, 2024	US$3.4 billion	Reported, issuer not traced	To be confirmed against the Bank of Tanzania

SOURCE OF RECORD · MINISTRY OF MINERALS, BUDGET STATEMENT

TWO OF THESE FOUR ROWS ARE NOT YET TRACED

Two of the four rows above are attributed to the Ministry of Minerals. The other two circulate widely without an issuing institution attached, and this handbook marks them for confirmation rather than printing them as settled.

MINERAL EXPORTS, 2025

US$5.4bn

Up 31.1 per cent, on the Ministry's figures.

SHARE OF GDP

11.9%

In 2025, from 10.1 per cent the year before.

THE RESERVED GATE

25%

Tanzanian participation in a mineral dealer's licence.

THE NAMED PROJECTS, AND WHAT THEY CLAIM

Four projects carry the critical-minerals case in Tanzania. What follows is what each project or agreement states of itself. A resource statement is a disclosure, not a regulator's figure, and it is read here as such.

PROJECT	MINERAL	WHAT THE PROJECT STATES
Kabanga	Nickel	52.2 to 58.0 million tonnes at 1.98 per cent nickel; a multi-metal refinery targeting a final investment decision in late 2026
Tanzania graphite	Graphite	About 18 million tonnes of estimated reserves, with output projected above 300,000 tonnes a year within seven years
Panda Hill	Niobium	Positioned under a signed government agreement to supply about four per cent of global niobium
North Rukwa	Helium	A prospective resource of about 225.5 billion cubic feet

HOW TO READ A RESOURCE STATEMENT

Resource and project figures are the statements of the project or the agreement, not of a regulator. They are printed here as what the project says of itself, which is how an investor should read any resource statement before its own technical review.

Kabanga nickel, Ngara

NAMED PRIORITY

Beneficiation

First of the six the Secretariat names for the period, with nickel refining under it.

WHERE IT IS CHARGED

The licence

Not the company. Tanzania sets the dealer ratio in the statute.

WHAT TO VERIFY

Every resource

A project states its own resource. A technical review is the buyer's to commission.

WHAT EACH SECTOR SENDS ABROAD

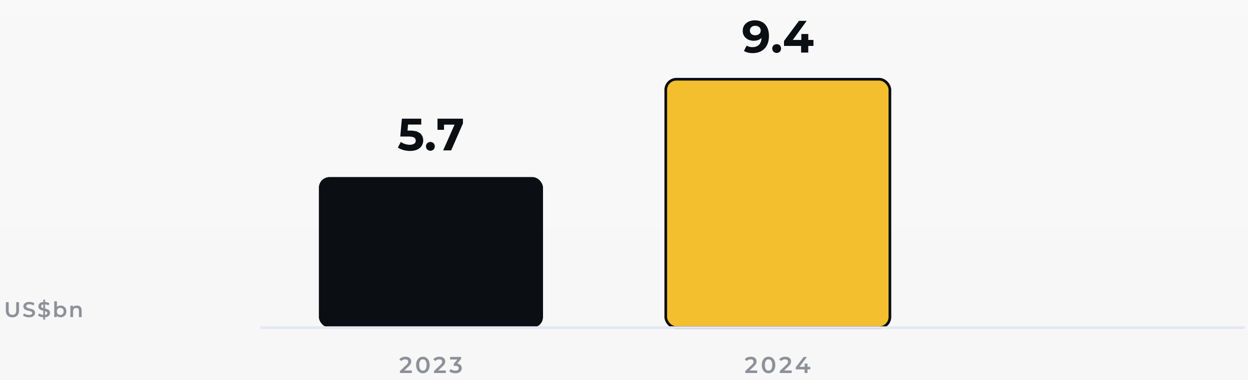
Five commodities carry close to sixty per cent of EAC exports, and manufactured goods are the line that moved. Gold, coffee, tea, horticulture and refined petroleum against textiles, chemicals, cement, steel, cosmetics and pharmaceuticals.

	WHAT IT COVERS	POSITION
Commodity exports	Gold, Coffee, Tea, Horticulture, Refined petroleum	Close to 60 per cent of all EAC exports
Manufactured exports	Textiles, chemicals, cement, steel, cosmetics, pharmaceuticals	US$9.4bn in 2024, from US$5.7bn
Intra-EAC trade	Between the eight Partner States	US$14.329bn, 11.83 per cent of total trade
Trade with the world	Exports and imports combined	US$121.132bn, up 50.25 per cent

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024

FIGURE 7 · MANUFACTURED EXPORTS AGAINST THE COMMODITY BASE

Manufactured exports, in US$ billion, at two dates.



UP 64.9 PER CENT IN ONE YEAR

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024

MANUFACTURED EXPORTS

US$9.4bn

2024.

COMMODITY CONCENTRATION

~60%

Of exports, in five commodities.

TOTAL EXPORTS

+94.06%

On 2023.

TOURISM, AND WHAT IT COMPETES ON

Tourism is the sector where the reserved list bites hardest on a foreign operator. Tanzania reserves travel agency, mountain climbing and trekking, tour guiding and car rental to citizens under section 59(2) of the Tourism Act. The lodge is open; the ground handling is not.

WHAT A FOREIGN OPERATOR MAY HOLD	POSITION	INSTRUMENT
A lodge, hotel or camp	Open	No general restriction on the asset
Travel agency	Reserved to citizens	Tourism Act No. 29 of 2008, s.59(2)
Mountain climbing and trekking	Reserved to citizens	Tourism Act No. 29 of 2008, s.59(2)
Tour guiding	Reserved to citizens	Tourism Act No. 29 of 2008, s.59(2)
Car rental	Reserved to citizens	Tourism Act No. 29 of 2008, s.59(2)

THE STRUCTURE THIS FORCES

A foreign group builds and owns the property and contracts the reserved activities to a citizen-held operator. That contract is the commercial risk in the structure, and it is settled before the asset is committed rather than after.

RESERVED TO CITIZENS

4

Travel agency, climbing, guiding and car rental in Tanzania.

THE ASSET ITSELF

Open

No general restriction on owning the property.

WHERE IT IS SETTLED

In contract

Between the owner and a citizen-held operator.

FINANCIAL SERVICES, AND THE CAPITAL ACCOUNT

Capital moves under Article 24 of the Common Market Protocol; the account it moves through is still national. That is the whole of the financial services case in this Community, and Tanzania writes its own account down in more detail than any other Partner State.

WHAT A FINANCIER MEETS	POSITION	WHERE IT IS SET
Movement of capital	Guaranteed	Common Market Protocol, Article 24
Investor protection	Committed	Common Market Protocol, Article 29
The capital account	National	Each state's own foreign exchange regulations
Foreign borrowing beyond 365 days	Registered	Tanzania, Regulation 25(3) to (4)
Equity converted into debt	Prohibited	Tanzania, Regulations 19 and 28
Insurance	A local holding applies	One third of paid-up capital, in Tanzania

SOURCE OF RECORD · COMMON MARKET PROTOCOL; FOREIGN EXCHANGE REGULATIONS 2022, GN NO. 294

GUARANTEED BY TREATY

Article 24

The movement of capital across the Community.

ADMINISTERED NATIONALLY

8 accounts

One per Partner State, none of them identical.

EQUITY INTO DEBT

Prohibited

In Tanzania, by Regulations 19 and 28.

DIGITAL INFRASTRUCTURE, AND WHAT CARRIES IT

Digital infrastructure is second of the six priorities the Secretariat names, and it shares a capital line with the corridors. The US$3.5 billion recorded against transport and ICT covers fibre and data infrastructure alongside road and rail.

WHERE THE CAPITAL WENT	FIGURE	NOTE
Transport and ICT	US$3.5 billion	Corridor works, ports, fibre and data infrastructure
Named priority	Second of six	After resource beneficiation
Somalia, diaspora capital	US$100 million	Directed at telecommunications and logistics
Market served	331.1 million people	One customs union, eight regulatory regimes

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024

ONE MARKET FOR GOODS IS NOT ONE MARKET FOR SERVICES

Goods originating in a Partner State move duty free. A service supplied across a border meets each state's own schedule of commitments, and those schedules differ. A digital business selling into the Community licenses in each market it serves.

TRANSPORT AND ICT

US$3.5bn

Invested in 2024.

NAMED PRIORITY

2nd

Of the six for the period.

ADDRESSABLE POPULATION

331.1m

Across the eight Partner States.

PART FOUR CONTINUES

EVERYTHING IN THIS PART LEAVES THROUGH TWO PORTS.

Six of the eight Partner States are landlocked or depend on a neighbour's coast. The sector case above is made or lost at the quay, and the corridor that serves it is priced in Part Six.

Dar es Salaam container terminal

PHOTOGRAPH 04 · GANTRY WORKING A VESSEL AT FIRST LIGHT

THE SIX PRIORITIES, AND WHAT EACH ONE MEANS

The Secretariat names six priority sectors for the period. Four of the six are processing steps rather than primary activities, which is the clearest statement in the record of where the Community intends value to be added.

	PRIORITY SECTOR	WHAT IT MEANS IN PRACTICE
01	Resource beneficiation	Processing a raw export into a finished one inside the Community
02	Digital infrastructure	Fibre, data centres and the networks the corridor programme carries
03	Nickel refining	The first named project class under beneficiation
04	Pharmaceuticals	Already inside the manufactured export line, and growing
05	Geothermal	Seventy per cent of the 2024 utilities spend, with grid expansion
06	Agro-processing	Where the forty-five per cent of the workforce actually is

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024, CHAPTER 4

WHERE CAPITAL WENT

Manufacturing

A third of it, about US$5.4 billion, against 6.6 per cent into agriculture.

WHERE THE WORK IS

Agriculture

Forty-five per cent of direct employment across the Community.

WHERE THE TWO MEET

Agro-processing

Named by the Secretariat, and the step that carries both the capital and the margin.

PART FIVE

Five

THE GATES

What is closed, what it costs to be let in, who registers it and what the certificate actually buys. Five chapters, one per gate, in the order a file meets them.

WHAT THIS PART SETTLES

CLOSED

Varies

The reserved list changes at every frontier.

THRESHOLD

Nil to US$500k

On the same project.

RELIEF

10 years

Inside a zone, in five of the six regimes.

05

CHAPTER

BEFORE THE ENTITY, BEFORE THE CAPITAL

WHAT A FOREIGN INVESTOR MAY NOT DO

The reserved list changes at every border, and it is the first thing to settle. A structure built against the wrong list is rebuilt after the fact, at cost.

WIDEST

South Sudan: 31 per cent local in medium and large companies

NARROWEST

Rwanda: no sector closed, by Article 3

SECTOR GATES

Mining and insurance carry their own holdings

THE RESERVED LIST, STATE BY STATE

No Partner State reserves a general right to exclude foreign capital. The restriction sits on the operating licence, or on a named activity, and in one state on the shareholding itself.

	STATE	THE RESTRICTION	INSTRUMENT
	Tanzania	Mineral dealer's licence: Tanzanians must hold at least 25 per cent. A broker's licence and a primary mining licence are for Tanzanians only.	The Mining Commission
	Tanzania	Travel agency, mountain climbing and trekking, tour guiding and car rental are reserved to citizens.	Tourism Act No. 29 of 2008, s.59(2)
	Kenya	Not less than one third of an insurer's paid-up capital must be held by citizens of EAC Partner States.	Insurance Act, Cap 487, s.23(4)
	Kenya	A mining licence holder above the prescribed capital must list at least 20 per cent of its equity locally within three years of production.	Mining Act No. 12 of 2016, s.49(2)
	South Sudan	Medium and large companies require at least 31 per cent South Sudanese shareholding; private security requires 51 per cent.	US Department of State, Investment Climate Statement
	South Sudan	Retail commerce, taxi operations, security services, postal services, public relations, micro-enterprises and cooperatives are reserved.	Investment Promotion Act 2009, s.33 and Third Schedule

SOURCE OF RECORD · EACH PARTNER STATE'S INVESTMENT STATUTE AND SECTOR LEGISLATION

CLOSED SECTORS, RWANDA

0

Article 3 opens every sector regardless of the origin of the investor.

LOCAL HOLDING, SOUTH SUDAN

31%

In medium and large companies, fifty-one per cent in private security.

MINERAL DEALER, TANZANIA

25%

Tanzanian participation, mandatory, in a dealer's licence.

THE RESERVED LIST, CONTINUED

The list continues. Mining is the recurring gate: four Partner States restrict a holding in it, and Tanzania sets the ratio in the statute rather than leaving it to the licensing counter.

	STATE	THE RESTRICTION	INSTRUMENT
	DR Congo	The State takes a 10 per cent free carried interest in mining. Cobalt and coltan are strategic substances and carry a 10 per cent royalty.	Mining Code, Loi n° 18/001 of 9 March 2018
	DR Congo	The Investment Code does not reach mining, hydrocarbons, banking, insurance or trade: each answers to its own statute.	Investment Code, Loi n° 004/2002
	Uganda	A non-citizen may not trade outside a city, municipality or town, nor in goods specified by ministerial order.	Trade (Licensing) Act, Cap 101, s.5(1)
	Uganda	The State holds up to 15 per cent free carried interest in large and medium-scale mining licences, not dilutable by later capital increases.	Mining and Minerals Act 2022
	Burundi	Full ownership of real property is reserved to Burundians; a foreign investor leases. Weaponry and para-military enterprise are closed.	Code foncier, Loi n° 1/12 of 9 August 2011
	Rwanda	No sector is closed. 'All business sectors are open to private investment regardless of the origin of the investor.'	Law N° 006/2021, Article 3

SOURCE OF RECORD · EACH PARTNER STATE'S INVESTMENT STATUTE AND SECTOR LEGISLATION

STATES RESTRICTING MINING

4

Tanzania, DR Congo, South Sudan and Burundi by activity.

WHOLLY FOREIGN-OWNED COMPANY

Permitted

In Kenya, Tanzania, Uganda and Rwanda.

WHERE THE RESTRICTION SITS

The licence

Not the company, save in South Sudan.

06 CHAPTER

WHAT IT COSTS TO BE LET IN

WHERE THE THRESHOLD SITS

The spread runs from nothing to half a million dollars. Rwanda sets no minimum for registration at all. Tanzania and Burundi set US$500,000. The same project therefore qualifies in one state and does not in another.

LOWEST
Rwanda, no minimum in Law N° 006/2021

HIGHEST
Tanzania and Burundi, at US$500,000

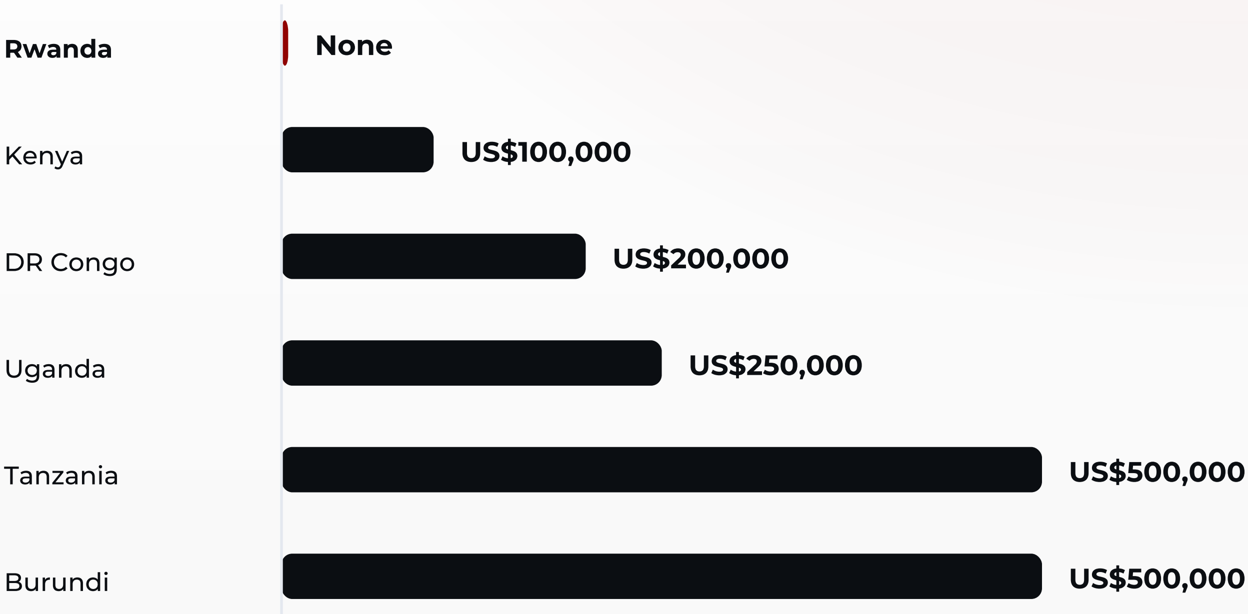
STRATEGIC
Tanzania, US$50m for a strategic investor

THE THRESHOLD, STATE BY STATE

A foreign investor must commit to hold an investment certificate. The figure is the entry price of the incentive regime, not of the company: a company may usually be formed below it, and simply receives none of the relief.

FIGURE 8 · MINIMUM CAPITAL, BY PARTNER STATE

What a foreign investor must commit to hold a certificate.



MINIMUM CAPITAL TO HOLD AN INVESTMENT CERTIFICATE

SOURCE OF RECORD · EACH STATE'S INVESTMENT AUTHORITY AND GOVERNING STATUTE

> **THE THRESHOLD IS THE PRICE OF THE RELIEF, NOT OF THE COMPANY**
>
> A company may usually be formed below the figure. What it does not receive is the certificate, and with it the incentive regime. An investor who forms below the threshold and applies afterwards files twice.

LOWEST

Rwanda

No minimum in Law N° 006/2021.

HIGHEST

US$500,000

Tanzania and Burundi.

THE SPREAD

Nil to US$500k

On the same project.

WHAT THE THRESHOLD APPLIES TO

The figure alone does not say what it buys. Each state attaches the minimum to a different thing: an entitlement in Kenya, a licence in Uganda, an approval in the Congo, a joint venture in Tanzania.

STATE	MINIMUM	WHAT IT APPLIES TO	INSTRUMENT
Rwanda	None	No minimum in Law N° 006/2021	RDB
Kenya	US$100,000	Entitlement to an investment certificate	Investment Promotion Act 2004, s.4(1)(b)
DR Congo	US$200,000	Investment Code approval; excludes mining	Loi n° 004/2002
Uganda	US$250,000	Foreign investor licence; US$50,000 domestic	UIA, under Investment Code Act 2019, s.15
Tanzania	US$500,000	Foreign or joint venture; US$50,000 Tanzanian	TISEZA, under Act No. 6 of 2025
Burundi	US$500,000	In Bujumbura; US$250,000 elsewhere	Loi n° 1/19 of 17 June 2021

SOURCE OF RECORD · EACH STATE'S INVESTMENT AUTHORITY AND GOVERNING STATUTE

LOWEST

Rwanda

No minimum at all, under Law N° 006/2021.

HIGHEST

US$500,000

Tanzania and Burundi, on the same project.

WHAT IT BUYS

The certificate

And with it the incentive regime, not the right to trade.

07 CHAPTER

WHERE A COMPANY IS BORN

REGISTRIES, AND WHAT INCORPORATION BUYS

Rwanda issues a certificate of incorporation in six working hours, free of charge, and allows one hundred per cent foreign shareholding. Incorporation is the cheapest document a company will ever hold, and it buys less than most investors assume.

FASTEST

Rwanda, six working hours, at no charge

STATUTES

Companies Act 2015, 2012 and 2002 across the three

WHAT IT IS NOT

A licence, a certificate or permission to trade

THE REGISTRY MAP

Eight states, eight registries, three Companies Acts named in this handbook and two states whose registrar could not be traced to a published instrument. Where that is so, this handbook says so.

STATE	REGISTRY	GOVERNING INSTRUMENT	NOTE
Kenya	Business Registration Service	Companies Act, 2015	Private companies end “Limited”; public companies “plc”
Tanzania	Business Registrations and Licensing Agency (BRELA)	Established under the Government Agencies Act No. 30 of 1997	Also issues business names, marks, patents and industrial licences
Uganda	Uganda Registration Services Bureau	Companies Act, 2012	Name reservation UGX 35,000; incorporation UGX 105,000 to UGX 5m capital
Rwanda	Office of the Registrar General, within RDB	Registration is online and free of charge	Six working hours to a certificate; 100 per cent foreign shareholding allowed
Burundi	Agence de Développement du Burundi	Investment Code, Loi n° 1/19 of 17 June 2021	Not traced to a separate companies registry
DR Congo	Guichet Unique de Création d’Entreprise	Not traced to a published instrument	Not traced
South Sudan	Not traced to an institution of record	Not traced	Not traced
Somalia	Not traced to an institution of record	Not traced	Not traced

FASTEST INCORPORATION

6 hours

Rwanda, through the Office of the Registrar General.

COST IN RWANDA

Nil

Registration is online and free of charge.

REGISTRARS NOT TRACED

2

South Sudan and Somalia. The gap is printed as a gap.

WHAT A REGISTRY CHARGES

Uganda is the only Partner State in this handbook whose fee schedule prices a foreign company separately. A foreign company pays in dollars and a domestic one in shillings, on the same register.

ITEM	FEE
Reservation of a company name	UGX 35,000
Incorporation, nominal capital to UGX 5,000,000	UGX 105,000
Incorporation, nominal capital above UGX 5,000,000	1.5 per cent of nominal share capital
Company limited by guarantee, no share capital	UGX 105,000
Foreign company · charter, statute or memorandum	US$350
Foreign company · any other document	US$70
Foreign company · annual return	US$70

FOREIGN CHARTER REGISTRATION

US$350

Against UGX 105,000 for a domestic incorporation.

ABOVE UGX 5M OF CAPITAL

1.5%

Of nominal share capital, rather than a flat fee.

FOREIGN ANNUAL RETURN

US$70

Recurring, for as long as the company is on the register.

08

CHAPTER

WHERE THE DEEPEST RELIEF SITS

THE ZONES, AND WHAT THEY ARE WORTH

Every Partner State but one grants its deepest relief inside a zone rather than across the economy. Ten years of corporate income tax is the common offer, and Rwanda, which grants none at zone level, is the exception that proves how the rest are structured.

COMMON OFFER

Ten years of corporate income tax, inside the zone

THE EXCEPTION

Rwanda. Article 36 sends zone users to the general incentives

THE CONDITION

An export undertaking, in most of them

THE ZONE MAP

A zone is the only place most of these states will forgo ten years of tax. The named zones below are those their own authorities publish as designated or operational.

STATE AND AUTHORITY	NAMED ZONES	WHAT THE ZONE GRANTS
Tanzania TISEZA	Benjamin William Mkapa (Dar es Salaam) · Bagamoyo · Nala (Dodoma) · Kigoma · Tanga · Buzwagi	Corporate income tax exempt for ten years; customs duty and VAT exempt on raw materials and capital goods. ACT NO. 6 OF 2025, S.19
Kenya SEZA / EPZA	Naivasha · Konza · Dongo Kundu · Tatu City · Athi River EPZ · Kipevu EPZ	SEZ: 10 per cent for ten years, then 15. EPZ: nil for ten years, then 25. SEZ ACT 2015; EPZ ACT CAP 517, S.29(2)
Rwanda SEZAR, WITHIN RDB	Kigali SEZ (276 ha) · Bugesera (330 ha) · eight industrial parks	No standalone relief. Zone users take the general investment incentives. LAW N° 05/2011, ARTICLE 36
Uganda FREE ZONES AUTHORITY	Entebbe International Airport Free Zone · Wagagai (Busia)	Ten years exempt for developers and operators above the capital thresholds. FREE ZONES ACT 2014; INCOME TAX ACT
DR Congo AZES	Maluku, near Kinshasa: 885 ha. The only operational zone.	Developers: ten years, renewable once. Enterprises: five, then a 50 per cent reduction. LOI N° 14/022 OF 7 JULY 2014
Burundi MINISTRY OF FOREIGN COMMERCE	Warubondo ZES: 5.43 km². No zone is yet operational.	Profit tax exempt for ten years, then 15 per cent. LOI N° 1/015 OF 31 JULY 2001

COMMON OFFER

10 years

Of corporate income tax, inside the zone, in five of the six regimes.

KENYA, SEZ

10%

For ten years, then fifteen. An EPZ enterprise pays nothing for ten.

RWANDA, AT ZONE LEVEL

None

Article 36 sends zone users to the general investment incentives.

09 CHAPTER

THE HEADLINE IS WHERE IT STARTS

WHAT THE TAX COSTS

Six of the seven states with a published rate charge thirty per cent. What separates them is not the headline. It is how far a zone takes the rate down, and one state cannot take it down at all.

SIX OF SEVEN

Charge thirty per cent as the headline rate

RWANDA

Twenty-eight, with nil, three and fifteen by category

SOUTH SUDAN

Has no zone regime in force, so nowhere to go

THE HEADLINE RATE, AND THE FLOOR UNDER IT

Seven headline rates sit within two points of each other. What separates these states is how far a zone takes the rate down, and the state that cannot move is the one that reads loudest.

FIGURE 9 · THE HEADLINE RATE AGAINST THE RELIEVED FLOOR

The rate before relief, and the floor a zone takes it to.

HOLLOW · HEADLINE RATE · SOLID · THE FLOOR A ZONE TAKES IT TO

SOURCE OF RECORD · EACH STATE'S REVENUE AUTHORITY AND INCOME TAX STATUTE

STATES REACHING NIL IN A ZONE

6

Of the seven with a published rate.

THE EXCEPTION

South Sudan

No zone regime in force, so the headline is the floor.

RWANDA

28%

The only headline off thirty, with preferential rates beneath it.

PART SIX

Six

RUNNING IT

Getting profit out, bringing people in, moving goods and staying registered. The recurring cost, which most foreign investors price at nil.

WHAT THIS PART SETTLES

MONEY OUT

Registered

Any foreign loan beyond 365 days.

PEOPLE IN

Gratis

A Class R permit, for EAC nationals, in Kenya.

STAYING ALIVE

Annually

The return and the audited accounts.

VALUE ADDED TAX, COMPARED

Kenya charges sixteen per cent. The other four in the matrix charge eighteen. What differs more than the rate is the registration threshold, which runs from the equivalent of a small trader in Rwanda to a substantial business in Burundi.

STATE	STANDARD	ZERO	REDUCED	REGISTRATION THRESHOLD	FILING
Kenya	16%	0%	None stated	KShs 5,000,000	Monthly
Tanzania	18%	0%	10% on special relief	TShs 40,000,000	Monthly
Uganda	18%	0%	None stated	UShs 50,000,000	Monthly
Rwanda	18%	0%	None stated	RWF 20,000,000	Quarterly to RWF 200m, then monthly
Burundi	18%	0%	10% on food and agricultural inputs	FBU 100,000,000	Monthly

SOURCE OF RECORD · EAC SECRETARIAT, EAC TAX MATRICES · VALUE ADDED TAX

RETURNS FALL DUE QUICKLY

Returns fall due within fifteen to twenty days of the period they cover in every state in the matrix. Rwanda is the only one in the matrix that lets a smaller business file quarterly, up to a turnover of RWF 200 million.

LOWEST STANDARD RATE

16%

Kenya. The rest charge eighteen.

LOWEST REGISTRATION THRESHOLD

RWF 20m

Rwanda, with quarterly filing available beneath RWF 200m.

RETURN DUE WITHIN

15 to 20 days

Of the period it covers, in every state in the matrix.

CORPORATE INCOME TAX, IN FULL

The headline rate is the least interesting column. A newly listed company, a zone enterprise and an ordinary trader pay three different rates in the same state, and two states charge a minimum tax on turnover whether or not there is a profit.

STATE	RESIDENT	BRANCH	NEWLY LISTED	ZONE	MINIMUM TAX
Kenya	30%	37.5%	20–27% for three to five years	Nil for ten years, then 25%	Not stated
Tanzania	30%	30%	25% for three years	Not stated	0.3%
Uganda	30%	30%	Not stated	Not stated	Presumptive, varies
Rwanda	30%	Not stated	20–28% for five years	0%	Not stated
Burundi	30%	Not stated	Not stated	Nil for ten years, then 15%	1% of turnover

SOURCE OF RECORD · EAC SECRETARIAT, EAC TAX MATRICES · INCOME TAX, CORPORATES

TWO STATES CHARGE TAX ON TURNOVER, NOT PROFIT

Tanzania charges 0.3 per cent and Burundi one per cent of turnover as a minimum. A loss-making company still pays it. Rwanda additionally discounts the rate by three to five points for exporters. Burundi exempts agriculture outright.

BRANCH RATE, KENYA

37.5%

Against thirty per cent for a resident company.

NEWLY LISTED RELIEF

20 to 28%

In Kenya and Rwanda, for three to five years.

STATES CHARGING A MINIMUM TAX

2

Tanzania at 0.3 per cent, Burundi at one, of turnover.

WITHHOLDING TAX, COMPARED

Withholding is where a cross-border structure is taxed in practice. Cells read resident, then non-resident. Burundi charges a single rate to both, and thirty per cent on royalties and management fees is the highest charge in the matrix.

PAYMENT	KENYA	TANZANIA	UGANDA	RWANDA	BURUNDI
Dividends	5% / 10%	5–10% / 10%	0–15% / 15%	15% / 15%	15%
Interest	15–25%	10% / 10%	15–20% / 15%	15% / 15%	15%
Royalties	5% / 20%	15% / 15%	Not stated / 15%	15%	30%
Management and professional fees	5% / 20%	5% / 15%	Not stated / 15%	15%	30%
Rent	Not stated / 30%	10–15% / 15%	Not stated / 15%	Not stated	Not stated

SOURCE OF RECORD · EAC SECRETARIAT, EAC TAX MATRICES · INCOME TAX, WITHHOLDING TAX

WHAT THE RATE TURNS ON

Dividend rates turn on the size of the holding in Kenya, Tanzania and Uganda. Kenya charges qualifying interest at a lower rate than the band shown.

HIGHEST SINGLE CHARGE

30%

Burundi, on royalties and on management fees.

LOWEST DIVIDEND RATE

0%

Uganda, at the bottom of its resident band.

CELLS READ

R / NR

Resident, then non-resident.

WHAT THE MATRICES DO NOT COVER

The Secretariat's tax matrices cover Burundi, Kenya, Rwanda, Tanzania and Uganda. South Sudan, the Democratic Republic of Congo and Somalia are not in them. Their fiscal positions are taken from each state's own revenue authority where one publishes a rate, and left open where none does.

STATE	IN THE SECRETARIAT'S TAX MATRICES	WHAT THIS HANDBOOK PRINTS
Kenya	Yes	Full rate set, as published
Uganda	Yes	Full rate set, as published
Tanzania	Yes	Full rate set, as published
Rwanda	Yes	Full rate set, as published
Burundi	Yes	Full rate set, as published
South Sudan	No	Only what its own revenue authority publishes
DR Congo	No	Only what its own revenue authority publishes
Somalia	No	Only what its own revenue authority publishes

SOUTH SUDAN HAS A FISCAL STATUTE AND NO PUBLISHED RATE SET

The Financial Act 2024/2025 took effect on 2 December 2024 and is administered by the South

COVERED IN FULL

5 states

Burundi, Kenya, Rwanda, Tanzania and Uganda sit in the Secretariat's own matrices.

COVERED IN PART

1 state

South Sudan has a named Act and a named Authority, and no traceable rate schedule.

NOT COVERED

2 states

The Democratic Republic of Congo and Somalia. The desk will confirm either on instruction.

10

CHAPTER

THE ACCOUNT THAT DECIDES EVERYTHING

GETTING THE MONEY OUT

Article 24 of the Common Market Protocol removes restrictions on the movement of capital. The capital account is still national, and Tanzania is the Partner State that writes its own down in detail.

PERMITTED

Dividends and profits, against a tax clearance

REGISTERED

Any foreign loan running beyond 365 days

PROHIBITED

Converting an equity investment into debt

THE CAPITAL ACCOUNT, CLAUSE BY CLAUSE

Tanzania is the Partner State that writes its capital account down in detail. The regulations permit the money out and price the paperwork that lets it leave.

FIGURE 10 · WHAT THE CAPITAL ACCOUNT PERMITS AND RESTRICTS

Tanzania, under the Foreign Exchange Regulations 2022.

Dividends and profits Remitted through a bank, financial institution or mobile money...	**PERMITTED** Regulations 16–18
A bank account held outside Tanzania A resident other than a bank or financial institution may not...	**RESTRICTED** Regulation 3(9)
Foreign borrowing beyond 365 days Registered with the Bank of Tanzania and assigned a Debt Regis...	**REGISTRATION REQUIRED** Regulation 25(3)–(4)
Servicing a loan before the number issues Ten per cent of the externalised amount	**PENALISED** Regulations 34 and 38
Direct investment into the EAC or SADC Outside those blocs it takes the Bank's approval	**PERMITTED** Regulation 28(1)–(2)
Converting equity into a loan An equity investment may not be converted into debt	**PROHIBITED** Regulations 19 and 28

SOURCE OF RECORD · FOREIGN EXCHANGE REGULATIONS, 2022 · GOVERNMENT NOTICE NO. 294, GAZETTE OF 13 MAY 2022

LOAN REGISTRATION TRIGGER

365 days

Beyond that tenure, a Debt Registration Number is required first.

SERVICING BEFORE THE NUMBER ISSUES

10%

Of the externalised amount, as a penalty.

FILING THE AGREEMENT

14 days

From signing, attested, with the Bank of Tanzania.

11

CHAPTER

THE REFORM NOBODY PRICED

BRINGING THE PEOPLE IN

Kenya made a work permit free for every national of the Community in 2025. It is the largest single movement on labour mobility since the Common Market Protocol entered into force, and it is a fee change rather than a treaty change.

CLASS R

Gratis, for nationals of the Partner States

INSTRUMENT

Kenya Citizenship and Immigration (Amendment) Regulations, 2024

ISSUING FROM

May 2025, by the Directorate of Immigration Services

WHAT A PERMIT COSTS, AND TO WHOM

The regulations were unveiled on 17 December 2024 and the Directorate began issuing the new classes in May 2025. A national of a Partner State pays neither a processing fee nor an annual fee for Class R.

FIGURE 11 · KENYA'S PERMIT CLASSES AND THEIR FEES

Processing fee and annual fee, by class.

R	**Nationals of the East African Community** Employment, business, trade or a prescribed profession	**Gratis** No annual fee
N	**Remote workers and digital nomads** Income of at least US$24,000 a year	**US$200** US$1,000 a year
Q	**Religious and charitable organisations** Non-preaching roles	**KES 20,000** KES 100,000 a year
P	**United Nations, diplomatic and intergovernmental staff** From neighbouring hardship postings	**US$200** US$1,000 a year

SOURCE OF RECORD · KENYA CITIZENSHIP AND IMMIGRATION (AMENDMENT) REGULATIONS, 2024 · DIRECTORATE OF IMMIGRATION SERVICES

CLASS R, EAC NATIONALS

Gratis

No processing fee and no annual fee.

CLASS N, REMOTE WORKERS

US$1,000

A year, on income of at least US$24,000.

IN FORCE FROM

May 2025

When the Directorate began issuing the new classes.

THE STANDING COST OF EMPLOYING ANYONE

Tanzania publishes its contribution schedule and its penalty in the Act itself. Twenty per cent of wages, monthly, with five per cent of any unpaid amount added for each month it is late.

STATE	FUND	CONTRIBUTION	SPLIT	INSTRUMENT
Tanzania	National Social Security Fund	20 per cent of wages	Employer 10 or 15 per cent; employee 10 or 5 per cent	NSSF Act [Cap. 50 R.E. 2018]
Kenya	Not traced to the fund's own schedule	Not traced	Not traced	Not traced
Uganda	National Social Security Fund	Not traced to the fund's own schedule	Not traced	Not traced
Rwanda	Not traced to the fund's own schedule	Not traced	Not traced	Not traced

WHERE A FUND DOES NOT PUBLISH AGAINST THE STATUTE

Tanzania publishes its contribution schedule and its penalty in the Act itself. Where a fund does not publish the rate against the statute, this handbook does not print one.

TANZANIA, TOTAL CONTRIBUTION

20%

Of wages, payable monthly under section 14(1).

LATE PAYMENT

5%

Of the unpaid amount, for each month or part month.

EMPLOYER SHARE

10 or 15%

The employer may also remit the whole twenty.

12

CHAPTER

THE PORTS CARRY THE TRADE

THE CORRIDORS, THE PORTS AND THE POWER

Six of the eight Partner States are landlocked or depend on a neighbour's coast. Two corridors and two ports carry almost all of it, and the distance from the quay is a cost line in every model built here.

NORTHERN

Mombasa to Kampala, Kigali and Juba

CENTRAL

Dar es Salaam to Burundi, Rwanda and eastern Congo

THROUGHPUT

45.45m tonnes at Mombasa; 27.7m at Dar es Salaam

WHAT THE TWO CORRIDORS REACH

FIGURE 12 · THE CORRIDORS AND THE MARKETS THEY SERVE

The two treaty corridors and the markets each reaches. Road distances where the corridor authority publishes them.

SOURCE OF RECORD · NCTTCA STRATEGIC PLAN 2022–2026; CCTTFA ROAD NETWORK

NORTHERN CORRIDOR

Kenya · Uganda · Rwanda · Burundi · DR Congo · South Sudan

NORTHERN CORRIDOR TRANSIT AND TRANSPORT COORDINATION AUTHORITY

CENTRAL CORRIDOR

Burundi · DR Congo · Malawi · Rwanda · Tanzania · Uganda · Zambia

CENTRAL CORRIDOR TRANSIT TRANSPORT FACILITATION AGENCY

MOMBASA · KENYA

45.45m tonnes · 2.11m TEU

2025 throughput, up 10.0 per cent

DAR ES SALAAM · TANZANIA

27.7m tonnes · 12 berths

FY2024/25; handles about 95 per cent of Tanzania's trade

BERBERA · SOMALILAND

150,000 TEU · 650 m quay

Rising to 500,000 TEU on phase one

LAMU · KENYA

799,161 tonnes · 55,687 TEU

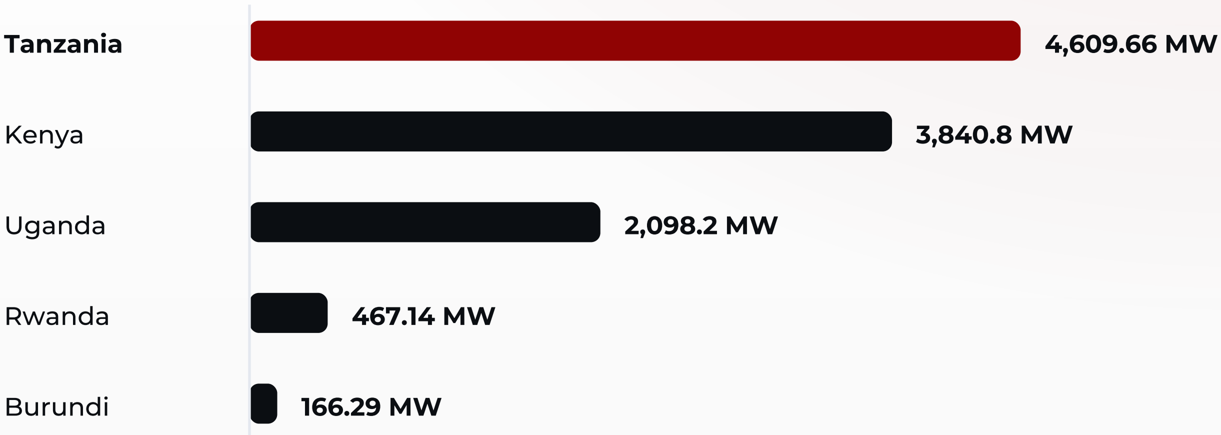
2025 throughput

POWER, AND WHAT IT LIMITS

Installed capacity across the region is not the constraint most models assume it is, but it is unevenly placed. Tanzania and Kenya each carry more than the other five states with published figures combined.

FIGURE 13 · INSTALLED GENERATION CAPACITY

Each figure at the date its own regulator states, not a common date.



INSTALLED GENERATION CAPACITY, EACH AT ITS OWN STATED DATE

SOURCE OF RECORD · EWURA; EPRA; ELECTRICITY REGULATORY AUTHORITY; RWANDA ENERGY GROUP

READ THE DATE, NOT JUST THE NUMBER

These figures are published by five different regulators on five different cycles, and they are stated here at each regulator's own date rather than forced to a common one. Tanzania's is at 31 March 2026; Kenya's at 30 June 2025. A comparison that ignores the dates overstates its own precision.

LARGEST INSTALLED BASE

Tanzania

4,609.66 MW at 31 March 2026, of which hydro is 59.05 per cent.

RENEWABLE SHARE, KENYA

80%

Of the generation mix in the year ended 30 June 2025, on EPRA's figures.

STATES WITH NO PUBLISHED FIGURE

3

The Congo, South Sudan and Somalia.

13 CHAPTER

THE COST MOST INVESTORS PRICE AT NIL

AFTER THE CERTIFICATE

A certificate of incorporation is the cheapest document a company will ever hold. The annual return, the audited accounts, the monthly contribution and the licence renewal are the costs that recur.

ANNUAL

Return and audited accounts, on the incorporation anniversary

MONTHLY

Social security, with a penalty for each month late

THE SANCTION

Strike-off, and officers taken to court

THE FILINGS THAT KEEP A COMPANY ALIVE

A certificate of incorporation is the cheapest document a company will ever hold. What follows it: the annual return, the audited accounts, the monthly contribution, the licence renewal. Is the cost that actually recurs, and it is the one most foreign investors price at nil.

FILING	TO WHOM	WHEN	INSTRUMENT	CONSEQUENCE OF DEFAULT
Annual return and audited accounts	BRELA	By the anniversary of incorporation, or the date the previous return was filed	Companies Act, 2002 [Cap. 212 R.E.]	Continued default: BRELA strikes the company from the register and officers are taken to court
Social security contribution	National Social Security Fund	Monthly	NSSF Act [Cap. 50 R.E. 2018], section 14(1)	Five per cent of the unpaid amount for each month or part month

SOURCE OF RECORD · BUSINESS REGISTRATIONS AND LICENSING AGENCY; NATIONAL SOCIAL SECURITY FUND

STRIKE-OFF IS NOT A THEORETICAL SANCTION

BRELA has struck companies from the register for continued failure to file, and has taken owners and officers to court. A dormant company that stopped filing is not dormant; it is in default, and restoring it costs more than the returns would have.

ANNUAL

On the anniversary

The return and the audited accounts, to BRELA, under the Companies Act 2002.

MONTHLY

20 per cent of wages

To the National Social Security Fund, under section 14(1) of its Act.

IF MISSED

Struck off

The company leaves the register and its officers answer for it.

PART SEVEN

Seven

THE EIGHT STATES

One page for each Partner State, gathering its registry, its authority, its threshold, its rate and its gate into a single sheet.

WHAT THIS PART SETTLES

ONE PAGE EACH

8

Registry, authority, threshold, rate and gate.

TRACED

Every cell

To the institution that issues it.

LEFT OPEN

Where untraced

Printed as not traced, never estimated.

KENYA

ACCEDED TO THE TREATY	30 Nov 1999 FULL MEMBERSHIP 7 JUL 2000
REGISTRY	Business Registration Service COMPANIES ACT, 2015
INVESTMENT AUTHORITY	Investment Promotion Act 2004, s.4(1)(b)
CAPITAL THRESHOLD	US$100,000 ENTITLEMENT TO AN INVESTMENT CERTIFICATE
HEADLINE CORPORATE RATE	30% SEZ 10% FOR TEN YEARS · EPZ NIL FOR TEN YEARS
VALUE ADDED TAX	16% REGISTRATION AT KSHS 5,000,000
REAL GDP GROWTH, 2024	Not stated
FOREIGN DIRECT INVESTMENT, 2024	Not stated EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

The largest intra-regional exporter in the Community, and the only Partner State charging sixteen per cent VAT rather than eighteen. From May 2025 a national of any Partner State takes a Class R work permit free of both the processing and the annual fee.

THRESHOLD

US$100,000

To hold an investment certificate.

HEADLINE RATE

30%

Corporate income tax, before any zone relief.

ACCEDED

30 Nov 1999

To the Treaty for the Establishment of the Community.

UGANDA

ACCEDED TO THE TREATY	30 Nov 1999 FULL MEMBERSHIP 7 JUL 2000
REGISTRY	Uganda Registration Services Bureau COMPANIES ACT, 2012
INVESTMENT AUTHORITY	UIA, under Investment Code Act 2019, s.15
CAPITAL THRESHOLD	US$250,000 FOREIGN INVESTOR LICENCE; US$50,000 DOMESTIC
HEADLINE CORPORATE RATE	30% FREE ZONE DEVELOPERS AND OPERATORS EXEMPT FOR TEN YEARS
VALUE ADDED TAX	18% REGISTRATION AT USHS 50,000,000
REAL GDP GROWTH, 2024	Not stated
FOREIGN DIRECT INVESTMENT, 2024	US$2.1bn EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

The only registry in this handbook that prices a foreign company separately in its own fee schedule: US$350 to register the charter, US$70 for each annual return, against UGX 105,000 for a domestic incorporation.

THRESHOLD

US$250,000

To hold an investment certificate.

HEADLINE RATE

30%

Corporate income tax, before any zone relief.

ACCEDED

30 Nov 1999

To the Treaty for the Establishment of the Community.

TANZANIA

ACCEDED TO THE TREATY	30 Nov 1999 FULL MEMBERSHIP 7 JUL 2000
REGISTRY	Business Registrations and Licensing Agency (BRELA) ESTABLISHED UNDER THE GOVERNMENT AGENCIES ACT NO. 30 OF 1997
INVESTMENT AUTHORITY	TISEZA, under Act No. 6 of 2025
CAPITAL THRESHOLD	US$500,000 FOREIGN OR JOINT VENTURE; US$50,000 TANZANIAN
HEADLINE CORPORATE RATE	30% SEZ AND EPZ EXEMPT FOR TEN YEARS
VALUE ADDED TAX	18% REGISTRATION AT TSHS 40,000,000
REAL GDP GROWTH, 2024	Above 6 per cent
FOREIGN DIRECT INVESTMENT, 2024	US$9.3bn EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

The Investment and Special Economic Zones Act, No. 6 of 2025 repealed three statutes together and TISEZA took over from the former TIC and EPZA on 1 July 2025. A mineral dealer's licence requires 25 per cent Tanzanian participation; that holding is mandatory and is set in the statute, not at the counter.

THRESHOLD

US$500,000

To hold an investment certificate.

HEADLINE RATE

30%

Corporate income tax, before any zone relief.

ACCEDED

30 Nov 1999

To the Treaty for the Establishment of the Community.

RWANDA

ACCEDED TO THE TREATY	18 Jun 2007 FULL MEMBERSHIP 1 JUL 2007
REGISTRY	Office of the Registrar General, within RDB REGISTRATION IS ONLINE AND FREE OF CHARGE
INVESTMENT AUTHORITY	RDB
CAPITAL THRESHOLD	None NO MINIMUM IN LAW N° 006/2021
HEADLINE CORPORATE RATE	28% 0%, 3% OR 15% BY CATEGORY · SEVEN-YEAR HOLIDAY AT US$50M
VALUE ADDED TAX	18% REGISTRATION AT RWF 20,000,000
REAL GDP GROWTH, 2024	Above 6 per cent
FOREIGN DIRECT INVESTMENT, 2024	US$4.2bn EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

Registration is online, free, and completed in six working hours, with one hundred per cent foreign shareholding allowed and no minimum capital. Article 36 grants no relief at zone level and sends zone users to the general investment incentives instead.

THRESHOLD

None

To hold an investment certificate.

HEADLINE RATE

28%

Corporate income tax, before any zone relief.

ACCEDED

18 Jun 2007

To the Treaty for the Establishment of the Community.

BURUNDI

ACCEDED TO THE TREATY	18 Jun 2007 FULL MEMBERSHIP 1 JUL 2007
REGISTRY	Agence de Développement du Burundi INVESTMENT CODE, LOI N° 1/19 OF 17 JUNE 2021
INVESTMENT AUTHORITY	Loi n° 1/19 of 17 June 2021
CAPITAL THRESHOLD	US$500,000 IN BUJUMBURA; US$250,000 ELSEWHERE
HEADLINE CORPORATE RATE	30% FREE ZONE EXEMPT FOR TEN YEARS, THEN 15%
VALUE ADDED TAX	18% REGISTRATION AT FBU 100,000,000
REAL GDP GROWTH, 2024	Below 3 per cent
FOREIGN DIRECT INVESTMENT, 2024	Not stated EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

Shares the highest capital threshold in the Community with Tanzania, at US$500,000 in Bujumbura and US$250,000 elsewhere. Charges the highest withholding rate in the matrix: thirty per cent on royalties and on management fees.

THRESHOLD

US$500,000

To hold an investment certificate.

HEADLINE RATE

30%

Corporate income tax, before any zone relief.

ACCEDED

18 Jun 2007

To the Treaty for the Establishment of the Community.

SOUTH SUDAN

ACCEDED TO THE TREATY	15 Apr 2016 FULL MEMBERSHIP 5 SEP 2016
REGISTRY	Not traced to an institution of record NOT TRACED
INVESTMENT AUTHORITY	Not traced to an institution of record
CAPITAL THRESHOLD	Not traced
HEADLINE CORPORATE RATE	30% NO ZONE REGIME IN FORCE
VALUE ADDED TAX	Not in the EAC matrices REGISTRATION AT A FIGURE NOT TRACED
REAL GDP GROWTH, 2024	Below 3 per cent
FOREIGN DIRECT INVESTMENT, 2024	Not stated EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

The widest local shareholding requirement in the Community: 31 per cent in medium and large companies, and 51 per cent in private security. It has no zone regime in force, so the headline corporate rate is also the floor.

THRESHOLD

None

To hold an investment certificate.

HEADLINE RATE

30%

Corporate income tax, before any zone relief.

ACCEDED

15 Apr 2016

To the Treaty for the Establishment of the Community.

DR CONGO

ACCEDED TO THE TREATY	8 Apr 2022 FULL MEMBERSHIP 11 JUL 2022
REGISTRY	Guichet Unique de Création d'Entreprise NOT TRACED TO A PUBLISHED INSTRUMENT
INVESTMENT AUTHORITY	Loi n° 004/2002
CAPITAL THRESHOLD	US$200,000 INVESTMENT CODE APPROVAL; EXCLUDES MINING
HEADLINE CORPORATE RATE	30% ZONE DEVELOPERS EXEMPT FOR TEN YEARS
VALUE ADDED TAX	Not in the EAC matrices REGISTRATION AT A FIGURE NOT TRACED
REAL GDP GROWTH, 2024	Not stated
FOREIGN DIRECT INVESTMENT, 2024	Not stated EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

Acceded in 2022 and belongs to SADC as well, which matters for a Tanzanian capital account that recognises both blocs. The Investment Code threshold of US$200,000 excludes mining, which is governed separately.

THRESHOLD

US$200,000

To hold an investment certificate.

HEADLINE RATE

30%

Corporate income tax, before any zone relief.

ACCEDED

8 Apr 2022

To the Treaty for the Establishment of the Community.

SOMALIA

ACCEDED TO THE TREATY	15 Dec 2023 FULL MEMBERSHIP 4 MAR 2024
REGISTRY	Not traced to an institution of record NOT TRACED
INVESTMENT AUTHORITY	Not traced to an institution of record
CAPITAL THRESHOLD	Not traced
HEADLINE CORPORATE RATE	Not traced
VALUE ADDED TAX	Not in the EAC matrices REGISTRATION AT A FIGURE NOT TRACED
REAL GDP GROWTH, 2024	Not stated
FOREIGN DIRECT INVESTMENT, 2024	US$500m EAC TRADE AND INVESTMENT REPORT 2024

WHAT THIS MEANS FOR A FILE

The newest Partner State, admitted on 4 March 2024, and the one with the thinnest published record. The Secretariat records US$500 million of inflows and US$100 million of diaspora capital directed at telecommunications and logistics.

THRESHOLD

None

To hold an investment certificate.

HEADLINE RATE

Not traced

Corporate income tax, before any zone relief.

ACCEDED

15 Dec 2023

To the Treaty for the Establishment of the Community.

THE EIGHT STATES, SIDE BY SIDE

One table, eight jurisdictions, the three figures that decide a structure. Who registers the company, what it costs to hold a certificate and what the profit is charged at before any relief.

STATE	REGISTRY	CAPITAL THRESHOLD	HEADLINE RATE
Kenya	Business Registration Service	US$100,000	30%
Uganda	Uganda Registration Services Bureau	US$250,000	30%
Tanzania	Business Registrations and Licensing Agency (BRELA)	US$500,000	30%
Rwanda	Office of the Registrar General, within RDB	None	28%
Burundi	Agence de Développement du Burundi	US$500,000	30%
South Sudan	Not traced to an institution of record	Not traced	30%
DR Congo	Guichet Unique de Création d'Entreprise	US$200,000	30%
Somalia	Not traced to an institution of record	Not traced	Not traced

SOURCE OF RECORD · EACH REGISTRY, INVESTMENT AUTHORITY AND REVENUE AUTHORITY NAMED IN CHAPTER 15

THRESHOLD SPREAD

Nil to US$500k

On the same project.

HEADLINE RATES

28 to 30%

Within two points of each other across seven states.

REGISTRARS NOT TRACED

2

South Sudan and Somalia.

THE EIGHT STATES, CONTINUED

The same eight, on what the market did rather than on what the statute says. Value added tax, real growth and published foreign direct investment, each at the date its own issuer states.

STATE	VAT	REAL GROWTH, 2024	FDI INFLOW, 2024
Kenya	16%	Not stated	Not stated
Uganda	18%	Not stated	US$2.1bn
Tanzania	18%	Above 6 per cent	US$9.3bn
Rwanda	18%	Above 6 per cent	US$4.2bn
Burundi	18%	Below 3 per cent	Not stated
South Sudan	Not in the matrices	Below 3 per cent	Not stated
DR Congo	Not in the matrices	Not stated	Not stated
Somalia	Not in the matrices	Not stated	US$500m

SOURCE OF RECORD · EAC SECRETARIAT, EAC TRADE AND INVESTMENT REPORT 2024; EAC SECRETARIAT, EAC TAX MATRICES · VALUE ADDED TAX

WHERE THE LAW IS COMMON

The tariff

Four bands, one set of origin rules, nil internal duty.

WHERE IT IS NOT

Everything filed

Eight statutes, eight thresholds, eight reserved lists.

WHERE THE RECORD STOPS

Three states

South Sudan, the Congo and Somalia publish least, and this handbook says so.

BRINGING PEOPLE IN, COMPARED

Kenya made a permit free for every national of the Community in 2025. No other Partner State in this handbook has been traced to an equivalent instrument, and that is stated as an absence of record rather than an absence of policy.

STATE	INSTRUMENT TRACED	POSITION FOR AN EAC NATIONAL
Kenya	Citizenship and Immigration (Amendment) Regulations, 2024	Class R, gratis, issuing from May 2025
Uganda	Not traced to a published instrument	Each state issues its own permit
Tanzania	Not traced to a published instrument	Each state issues its own permit
Rwanda	Not traced to a published instrument	Each state issues its own permit
Burundi	Not traced to a published instrument	Each state issues its own permit
South Sudan	Not traced to a published instrument	Each state issues its own permit
DR Congo	Not traced to a published instrument	Each state issues its own permit
Somalia	Not traced to a published instrument	Each state issues its own permit

SOURCE OF RECORD · KENYA CITIZENSHIP AND IMMIGRATION (AMENDMENT) REGULATIONS, 2024 · DIRECTORATE OF IMMIGRATION SERVICES

TREATY POSITION

Free movement

Of persons and labour, under the Common Market Protocol.

OPERATING POSITION

Eight permits

Every Partner State still issues its own.

THE REFORM

Class R

Kenya charges an EAC national neither a processing nor an annual fee.

THE ZONE REGIMES, COMPARED

Five of the six zone regimes offer ten years of corporate income tax. What differs is the rate afterwards, and whether an export undertaking rides with the relief.

STATE	AUTHORITY	WHAT THE ZONE GRANTS
Tanzania	TISEZA	Corporate income tax exempt for ten years; customs duty and VAT exempt on raw materials and capital goods.
Kenya	SEZA / EPZA	SEZ: 10 per cent for ten years, then 15. EPZ: nil for ten years, then 25.
Rwanda	SEZAR, within RDB	No standalone relief. Zone users take the general investment incentives.
Uganda	Free Zones Authority	Ten years exempt for developers and operators above the capital thresholds.
DR Congo	AZES	Developers: ten years, renewable once. Enterprises: five, then a 50 per cent reduction.
Burundi	Ministry of Foreign Commerce	Profit tax exempt for ten years, then 15 per cent.

AN EXPORT UNDERTAKING RIDES WITH THE RELIEF

Uganda requires an operator to export at least 80 per cent of output; Kenya requires an export processing zone enterprise to sell more than 80 per cent outside the Community; Tanzania's export-manufacturer licence turns on annual exports above the shilling equivalent of US$100,000. A zone is not a tax address, it is an export undertaking.

COMMON OFFER

10 years

Of corporate income tax, inside the zone.

RWANDA, AT ZONE LEVEL

None

Article 36 sends zone users to the general incentives.

THE CONDITION

Export

An undertaking, in most of the regimes.

EVERY INSTITUTION NAMED IN THIS HANDBOOK

The bodies a file meets after the registry. Investment promotion and incentives, and the corridor, port and energy regulators that issue the infrastructure figures in Parts Three and Six. The registries themselves are set out in Chapter 07.

INSTITUTION	WHAT IT ISSUES	ADDRESS OF RECORD
TISEZA	Investment and incentives	tiseza.go.tz
Kenya Investment Authority	Investment and incentives	invest.go.ke
Special Economic Zones Authority	Investment and incentives	sezauthority.go.ke
Uganda Investment Authority	Investment and incentives	ugandainvest.go.ug
Rwanda Development Board	Investment and incentives	rdb.rw
Agence de Développement du Burundi	Investment and incentives	investburundi.bi
ANAPI	Investment and incentives	anapi.cd
South Sudan Revenue Authority	Investment and incentives	nra.gov.ss

THE INFRASTRUCTURE AND CORRIDOR AUTHORITIES

The bodies that issue the corridor, port and power figures printed in Parts Three and Six. Each publishes on its own cycle, and this handbook states each figure at its issuer's own date rather than forcing them to a common one.

INSTITUTION	WHAT IT ADMINISTERS	ADDRESS OF RECORD
Kenya Ports Authority	Port of Mombasa throughput, 2025	kpa.co.ke
Tanzania Ports Authority	Port of Dar es Salaam, FY2024/25	ports.go.tz
NCTTCA	Northern Corridor Strategic Plan 2022–2026	ttcanc.org
CCTTFA	Central Corridor road network and transit rates	centralcorridor-ttfa.org
EWURA	Electricity Sub-Sector Regulatory Performance, March 2026	ewura.go.tz
EPRA	Energy and Petroleum Statistics Report, year ended 30 June 2025	epra.go.ke

CORRIDORS

Two

Northern from Mombasa, Central from Dar es Salaam.

PORTS

Four

Mombasa, Dar es Salaam, Berbera and Lamu.

POWER

Five regulators

Five cycles, five dates. Read the date.

THE RECURRING CALENDAR

What a company in this region files, and how often. The entries below are those this handbook has traced to an instrument. A sector licence will add to them.

FREQUENCY	FILING	WHERE IT APPLIES	THE RULE
Monthly	Value added tax return	Every state in the matrices	Within 15 to 20 days of the period
Monthly	Social security contribution	Tanzania, 20 per cent of wages	5 per cent penalty for each month late
Monthly	Withholding tax remittance	On dividends, interest, royalties, fees and rent	Rates in Chapter 09
Quarterly	Value added tax return, smaller businesses	Rwanda, to RWF 200 million of turnover	Monthly above that
Annually	Annual return and audited accounts	Tanzania, to BRELA	By the anniversary of incorporation
Annually	Foreign company annual return	Uganda, US$70	For as long as it is on the register
Annually	Work permit renewal	Kenya, by class	Gratis for Class R; US$1,000 for Class N
On event	Foreign loan registration	Tanzania, any tenure beyond 365 days	Agreement filed within 14 days of signing

MONTHLY

Four filings

VAT, social security, withholding and, in some sectors, a levy.

ANNUALLY

The return

With audited accounts. Default ends in strike-off.

ON EVENT

14 days

To file a foreign loan agreement in Tanzania.

THE INSTRUMENTS, IN SHORT

Every term below appears in this handbook against the instrument that creates it. Nothing here is a general definition; each entry says what the thing does in these eight jurisdictions.

TERM	WHAT IT IS	WHAT IT DOES HERE
AfCFTA	African Continental Free Trade Area	Does not displace EAC preferences; a trader enters under whichever is deeper
CET	Common External Tariff	Four bands at every external border of the Community
Certificate of incentives	Tanzania	Issued by TISEZA under Act No. 6 of 2025; registered within 14 working days
Certificate of origin	EAC Rules of Origin, 2015	Proves originating status and with it duty-free internal movement
DRN	Debt Registration Number	Assigned by the Bank of Tanzania before any service of a foreign loan beyond 365 days
EPZ	Export Processing Zone	Relief against an export undertaking; nil for ten years in Kenya, then 25 per cent
NTB	Non-tariff barrier	Reported cases rose from ten to forty-eight between November 2024 and May 2025
SEZ	Special Economic Zone	Ten per cent for ten years in Kenya, then fifteen
TISEZA	Tanzania Investment and Special Economic Zones Authority	Took over from the former TIC and EPZA on 1 July 2025
Class R	Kenya work permit	Gratis for a national of any Partner State, from May 2025

THE DESK

EVERY POSITION HERE WAS SETTLED ONCE, ON A FILE.

This handbook is the record of positions Zatra Consultants Limited has had to settle for clients entering these markets. Where a position could not be traced to the institution that issues it, it is printed as untraced.

Mwenge Tower, Dar es Salaam

PHOTOGRAPH 05 · THE DESK, MID-FILE

PART SIX CONTINUES

A CORRIDOR IS A SCHEDULE, NOT A ROAD.

The Northern Corridor reaches Kampala at 1,169 kilometres and Kigali at 1,682. What a project pays is not the distance; it is the dwell, the weighbridge and the permit, and those are priced in Part Two.

Naivasha inland container depot

PHOTOGRAPH 06 · RAIL HEAD, CONTAINERS ON THE STACK

QUICK ANSWERS FOR THE DESK

The 15 questions the desk is asked before every regional mandate, answered as the position stands in September 2026.

Is one investment certificate valid across the East African Community?

- No. The Customs Union is common; the investment regimes are not. Each Partner State licenses separately, under its own statute, with its own capital threshold and its own reserved list. An investor entering three markets files three times, and meets a different minimum on each file.

What is the Common External Tariff, and what does it cost?

- Four bands apply to goods entering the Community from outside it: nil on raw materials and capital goods, ten per cent on intermediate goods not made in the region, twenty-five on those that are, and thirty-five on finished goods available regionally.

Do goods move duty free between Partner States?

- Yes, where they originate in the Community. Article 10 of the Customs Union Protocol eliminated internal tariffs, and the five-year transition closed at the end of 2009. Originating status is proved by an EAC certificate of origin under the 2015 Rules.

Which state opens fastest?

- Rwanda. The Office of the Registrar General registers a company in six working hours at no charge, and the Rwanda Development Board must issue an investment certificate within two working days under Article 18 of Law N° 006/2021. Tanzania allows fourteen working days for its equivalent.

Where is the capital threshold highest?

- Tanzania and Burundi, at US$500,000 for a foreign investor. Uganda sits at US$250,000, the Democratic Republic of Congo at US$200,000 and Kenya at US$100,000. Rwanda sets no minimum for registration at all, which is the widest spread of any figure in this handbook.

One customs union, eight investment regimes. The tariff is the easy part of a regional structure; the filing is not.

QUICK ANSWERS, CONTINUED

May a company be wholly foreign-owned?

- In Kenya, Tanzania, Uganda and Rwanda, yes. The company itself carries no shareholding requirement, and the restriction sits on the operating licence instead. South Sudan is the exception: medium and large companies require at least thirty-one per cent South Sudanese shareholding, and private security fifty-one.

Which activities are closed to a foreign investor?

- The list changes at every border. Tanzania reserves tour guiding, car rental and trekking, and requires twenty-five per cent Tanzanian holding in a mineral dealer. Kenya reserves a third of an insurer to EAC citizens. Rwanda closes nothing at all, by Article 3.

What does a zone actually save?

- Ten years of corporate income tax in Tanzania, Uganda, Burundi and the Congolese zones, and in a Kenyan export processing zone. A Kenyan special economic zone pays ten per cent rather than nil. Rwanda's zone law grants no standalone relief.

Does the AfCFTA displace EAC preferences?

- No. Partner States continue to trade with one another under the Customs Union. The Community tabled a single Category A schedule covering about 4,500 tariff lines, phasing down over ten years, and it reaches trade not already covered by EAC preference.

Which corridor serves a landlocked project?

- Two. The Northern Corridor runs from Mombasa: 1,169 km to Kampala and 1,682 km to Kigali. The Central Corridor runs from Dar es Salaam to Burundi, Rwanda, Uganda and eastern Congo. Both are governed by their own treaty authorities, and a project may use either.

One customs union, eight investment regimes. The tariff is the easy part of a regional structure; the filing is not.

QUICK ANSWERS, CONCLUDED

Where does the capital go, and where is the work?

- Manufacturing took a third of all investment in 2024, about US$5.4 billion. Agriculture took 6.6 per cent of the capital and carries 45 per cent of direct employment. An investor reading only the capital figures will misread this economy. Agro-processing is where the two meet.

Can profit be taken out, and what does it take?

- Yes. Tanzania permits dividends and profits to be remitted through a bank or financial institution against financial statements or a dividend notice and a tax clearance certificate, under Regulations 16 to 18. A foreign loan running beyond 365 days must be registered with the Bank first.

What does a work permit cost a national of a Partner State?

- In Kenya, nothing. The Citizenship and Immigration (Amendment) Regulations 2024 created Class R for nationals of the Community, free of both the processing fee and the annual fee, and the Directorate began issuing it in May 2025. No other Partner State has been traced to an equivalent.

What must a company file once it is registered?

- In Tanzania, an annual return with audited accounts to BRELA by the anniversary of incorporation, and a monthly social security contribution of twenty per cent of wages. Late contribution carries five per cent of the unpaid amount each month. Continued default ends in the company being struck off.

Is duty-free movement reliable in practice?

- The entitlement is reliable; its enforcement is not. Reported non-tariff barriers rose from ten to forty-eight between November 2024 and May 2025, concentrated in sugar, milk, beer, cement and forest products. Average resolution now runs 123 days, down from 242. Price the delay as working capital.

One customs union, eight investment regimes. The tariff is the easy part of a regional structure; the filing is not.

REFERENCES AND SOURCES OF RECORD

Every position in this handbook traces to the institution that issues it. Secondary publications are the map to the evidence, never the evidence.

TIER 1: COMMUNITY INSTRUMENTS

01	EAC Secretariat	Treaty for the Establishment of the East African Community; Partner State accession record	eac.int
02	EAC Council of Ministers	Common External Tariff, 2022 Version, Legal Notice EAC/117/2022, in force 1 July 2022	eac.int
03	EAC Council of Ministers	Customs Union (Rules of Origin) Rules 2015, transposed by Legal Notice EAC/139/2022	eac.int
04	EAC Partner States	Protocol on the Establishment of the East African Community Customs Union, Arusha, 2 March 2004	eac.int
05	EAC Partner States	Protocol on the Establishment of the East African Community Common Market, in force 1 July 2010	eac.int
06	EAC Council of Ministers	Approved measures on import duty rates, Legal Notice EAC/160/2026, FY2026/27	eac.int

NATIONAL AUTHORITIES

The body that receives the file in each Partner State, and the instrument it administers.

TIER 2: NATIONAL AUTHORITIES

01	TISEZA	Investment and Special Economic Zones Act, No. 6 of 2025; Regulations, GN No. 466 of 2025	tiseza.go.tz
02	Kenya Investment Authority	Investment Promotion Act, No. 6 of 2004	invest.go.ke
03	Special Economic Zones Authority	Special Economic Zones Act, No. 16 of 2015	sezauthority.go.ke
04	Uganda Investment Authority	Investment Code Act, 2019	ugandainvest.go.ug
05	Rwanda Development Board	Law N° 006/2021 on Investment Promotion and Facilitation	rdb.rw
06	Agence de Développement du Burundi	Loi n° 1/19 of 17 June 2021 amending the Investment Code	investburundi.bi
07	ANAPI	Investment Code, Loi n° 004/2002; Special Economic Zones, Loi n° 14/022 of 7 July 2014	anapi.cd
08	South Sudan Revenue Authority	Financial Act 2023/24; Taxation Act 2009, Revised Edition 2021	nra.gov.ss

INFRASTRUCTURE AND CORRIDOR AUTHORITIES

The authorities that publish the corridor, port and power figures printed in Parts Three and Six.

TIER 3: INFRASTRUCTURE AND CORRIDOR AUTHORITIES

01	Kenya Ports Authority	Port of Mombasa throughput, 2025	kpa.co.ke
02	Tanzania Ports Authority	Port of Dar es Salaam, FY2024/25	ports.go.tz
03	NCTTCA	Northern Corridor Strategic Plan 2022–2026	ttcanc.org
04	CCTTFA	Central Corridor road network and transit rates	centralcorridor-ttfa.org
05	EWURA	Electricity Sub-Sector Regulatory Performance, March 2026	ewura.go.tz
06	EPRA	Energy and Petroleum Statistics Report, year ended 30 June 2025	epra.go.ke

WHERE A FIGURE IS ABSENT, IT IS ABSENT ON PURPOSE

Several figures an investor might expect are not here: a bloc-wide value-added threshold for origin, a published South Sudanese rate schedule, a Somali corporate rate. They could not be traced to the institution that issues them. This handbook leaves those gaps open rather than filling them from secondary commentary.

THE FIGURES, AND WHERE EACH ONE COMES FROM

Every figure in this handbook, with the institution that issues the data behind it. A figure whose issuer cannot be named does not appear.

FIGURE	WHAT IT PLOTS	ISSUING INSTITUTION
01	The Common External Tariff, four bands	EAC Legal Notice EAC/17/2022
02	Intra-EAC trade at two dates	EAC Secretariat, Trade and Investment Report 2024
03	Reported non-tariff barriers	EAC Secretariat, Section 2.3.3
04	Foreign direct investment inflows	EAC Secretariat, Trade and Investment Report 2024
05	Manufactured exports at two dates	EAC Secretariat, Trade and Investment Report 2024
06	Share of capital against share of employment	EAC Secretariat, Sections 4.3.7 and 1.3.3
07	Manufactured exports against the commodity base	EAC Secretariat, Trade and Investment Report 2024
08	Minimum capital by Partner State	Each investment authority and governing statute
09	Headline rate against the relieved floor	Each revenue authority and income tax statute
10	What the capital account permits and restricts	Foreign Exchange Regulations 2022, GN No. 294
11	Kenya’s permit classes and their fees	Citizenship and Immigration (Amendment) Regulations, 2024
12	The corridors and the markets they serve	NCTTCA Strategic Plan 2022–2026; CCTTFA
13	Installed generation capacity	EWURA; EPRA; ERA; Rwanda Energy Group

HOW A POSITION IN THIS HANDBOOK WAS SETTLED

One rule governs every page. If the institution that issues a figure cannot be named, the figure is not printed. What follows is the sequence each position went through before it reached a page.

STEP	WHAT WAS DONE	WHAT FAILED IT
01	The position was located in a secondary source	Nothing. A secondary source is the map, never the evidence
02	The originating institution was identified	A position with no issuing body was dropped
03	The instrument was named: Act, section, gazette notice or report table	A position with no instrument was marked as untraced
04	The date the figure speaks from was recorded	A figure forced to a common date was rejected
05	The figure was bound to the table that counts it	A tile disagreeing with its own list fails the build
06	The page was rendered and read at full size	An overlap, a spill or a hole sends the page back

THE RULE

Name the issuer

Or do not print the figure.

THE TIERS

Three

Community instruments, national statutes, published statistics.

THE GAPS

Printed

Six classes of them, set out two pages ago.

BEFORE THE CLOSE

45.45 MILLION TONNES MOVED THROUGH MOMBASA IN 2025.

Up ten per cent on the year, on the Kenya Ports Authority’s figures. Dar es Salaam moved 27.7 million tonnes and handles about 95 per cent of Tanzania’s trade.

Mombasa, ship to shore

PHOTOGRAPH 09 · A GANTRY WORKING A VESSEL

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SCOPE

The eight Partner States of the East African Community. Zanzibar registers under its own authority.

STATED AS AT

Positions as at September 2026, each traced to the institution of record.

WHERE A FILE OPENS

PARTNER STATE	INSTITUTION OF RECORD	CAPITAL THRESHOLD
Tanzania	TISEZA	US$500,000 FOREIGN OR JOINT VENTURE
Kenya	Kenya Investment Authority; zone files with SEZA	US$100,000
Uganda	Uganda Investment Authority	US$250,000 FOREIGN
Rwanda	Rwanda Development Board	NO MINIMUM
Burundi	Agence de Développement du Burundi	US$500,000 IN BUJUMBURA
DR Congo	ANAPI; zone files with AZES	US$200,000, MINING EXCLUDED
South Sudan	Not traced; the Revenue Authority holds the fiscal position	NOT TRACED
Somalia	Not traced to an institution of record	NOT TRACED

INVESTING ACROSS

EAST AFRICA.

One customs union. Eight investment regimes, and not one of them recognises another’s certificate.

The Common External Tariff is common in fact: four bands at every border, and duty-free movement of originating goods between Partner States since the end of 2009.

Everything an investor files is not. The minimum capital runs from nothing in Rwanda to US$500,000 in Tanzania and Burundi; the reserved list changes at every frontier; and the deepest relief sits inside a zone, against an export undertaking.

None Which activities are closed, and which carry a mandatory local holding

None What the threshold is in each state, and what the certificate buys

None Where ten years of corporate income tax is available, and on what terms

None What the published service standard is, and where none exists

ALSO IN THIS SERIES

Handbook 03 · Investing in Tanzania and **Handbook 04 · Exporting from Tanzania** take the single-market case to the same depth.

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