



BRS BUSINESS
REGISTRATION
SERVICE
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PUBLIC NOTICE

CALL FOR COMMENTS ON THE DEVELOPMENT OF A TRUST POLICY

The Business Registration Service (BRS) is mandated to administer policies, laws and other matters relating to registration of Companies, partnerships and firms, and corporations carrying on business under a business name, bankruptcy, hire-purchase, and security rights (Section 4(1) of BRS Act, CAP 499B) and incorporation of Trusts.

The Trust Regime, as provided for under the Trustees Perpetual Succession Act, Trustees Act, Retirement Benefits Act, Societies Act, Registration of Documents Act and Income Tax Act Laws of Kenya. The Service is developing a Policy Paper to guide the governing principles on Trust regime in Kenya.

A Trust Policy would contain matters such as:

- Policy objectives and Scope of the Trust
- Trust and trust formation
- Types of Trusts
- Registration of trusts
- Property of a trust
- Trustees
- Duties and general powers of trustees
- Protection of beneficiaries
- Remuneration, indemnity and Liability of a Trustee
- Accountability and transparency mechanisms, including Beneficial owners
- Foreign Trusts
- Annual returns
- Professional Trustees
- Trust Service Providers
- Registrar and Register of Trusts
- Deregistration
- Interaction with the Retirement Benefits Act, Societies Act, Registration of Documents Act, Income Tax Act and the Law of Succession Act.
- Institutional and regulatory framework
- Applicable law
- Capacity building and implementation
- Governance standards and fiduciary obligations
- Dispute resolution mechanisms
- Alignment with international best practices

Pursuant to the requirements in Article 232 (1) (d) of the Constitution of Kenya that requires involvement of the people in the process of policy making, BRS invites members of the public to submit their views and comments to inform this exercise.

The feedback may be sent to the **Registrar of Companies, P.O. Box 30404-00100. Nairobi**; hand-delivered to the **Business Registration Service, 16th floor, 316 Upper Hill Chambers, 2nd Ngong Avenue**, or emailed to blrc@brs.go.ke to be received on or before **Tuesday, 3rd March 2026 at 5:00 pm**.

KENNETH GATHUMA
DIRECTOR-GENERAL