The information contained in this report is of a general nature and is not intended to address the circumstances of any particular individual or entity. While the information is accurate as at date hereof, there can be no guarantee that the information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.
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General Overview

- **Capital City:** Dodoma (political capital); Dar es Salaam (commercial capital)
- **Currency:** Tanzanian shilling (TZS)
- **Languages:** Kiswahili, English
- **Government:** Unitary Republic with multi-party democracy
- **President:** Jakaya Kikwete
- **Population:** 50.76 million (2014 estimate)
- **GDP:** US$33.23 billion (2013 estimate)
- **Timezone:** GMT + 3
Political Overview

Tanzania has a long record of political stability. It has had nearly half a century of political stability as a sovereign country, including over ten years as a multiparty democracy; there have been no coups or civil wars in Tanzania. According to the 2014 Ibrahim Index of African Governance, which measures governance using a number of different variables, Tanzania’s Government is ranked 15th out of 52 countries.

The President of Tanzania and Parliament members are elected concurrently by universal adult suffrage every five years. The President then appoints a prime minister who serves as the Government’s leader in Parliament. Presidential and all Parliamentary elections were last held in October 2010. The next presidential and parliamentary elections will be held in 2015. For administrative purposes, Tanzania is divided into 30 regions - 25 in the mainland, 3 in Zanzibar, and 2 in Pemba, Zanzibar's second isle. The National Assembly, comprising 357 members enacts laws applying to the United Republic of Tanzania and laws applicable exclusively to the mainland. Zanzibar maintains extensive autonomy within Tanzania, with its own president, legislature and bureaucracy. Zanzibar's House of Representatives also legislates on internal matters.

Economic Overview

Despite having one of the world’s poorest economies in terms of per capita income, Tanzania’s real GDP growth rate has consistently averaged over 6.4% in (2012 estimate), 6.9% in (2013 projection) and 7.0% in (2014 projection) for the past seven years. Much of this growth is attributed to strong performances in gold production and tourism. The economy still depends heavily on agriculture, which accounts for more than a quarter of GDP, provides 85% of exports, and employs about 80% of the workforce. Tanzania has largely completed its transition to a liberalised market economy, though the Government retains a presence in sectors such as telecommunications, banking, energy, and mining.

Since 1996, Tanzania has made extensive efforts towards macro-economic stabilisation and structural reforms. Fiscal stimulus and a loosening of monetary policy have helped ease the impact of the global recession, and Tanzania has been able to maintain relatively strong growth. The IMF’s most recent Debt Sustainability Analysis indicates that debt relief under the Heavily Indebted Poor Countries Initiative combined with sound macroeconomic policies place Tanzania at low risk of debt distress. The World Bank, the IMF, and bilateral donors have provided funds to rehabilitate Tanzania’s aging economic infrastructure, including rail and port infrastructure, that are important trade links for inland countries.

Recent banking reforms have helped increase private-sector growth and investment, and the Government has increased spending on agriculture to 7% of its budget. The financial sector in Tanzania has expanded in recent years and foreign-owned banks account for about 48% of the banking industry’s total assets. Competition among foreign commercial banks has resulted in significant improvements in the efficiency and quality of financial services.
Regulatory Environment

The Index of Economic Freedom 2014 ranks Tanzania 15th out of 46 countries in the sub-Saharan Africa region. Tanzania’s economic freedom score is 57.8, making its economy the 106th freest in the 2014 Index. Its score is 0.1 points lower than the previous year, with improvements in 3 of the 10 economic freedoms, including trade freedom and investment freedom. The Tanzanian economy has weathered the impact of the global economic turmoil relatively well, achieving an average growth rate above 6% over the past five years. Continued economic expansion has been facilitated by open-market policies related to global commerce. The financial sector and the investment framework are relatively well developed for the region.

In recent years, the Tanzanian Government has made substantial efforts to privatise commercial sectors that were previously government owned or managed. Consequently regulations concerning foreign investment have been simplified and streamlined. Foreign and domestic investors receive equal treatment under the law in most sectors. There are no limits on foreign ownership of enterprises and investment is not screened. Foreign exchange and capital transactions are permitted with few restrictions and profits, dividends and capital can be repatriated. However, further institutional reforms would help to lift the burden of the regulatory system. Whilst requirements for launching a business are not time-consuming, the licensing process can be costly, the legal system is also subject to delays.

Bilateral and Multilateral Treaties

Tanzania is a member of the South African Development Community, the East African Community (EAC), the African, Caribbean and Pacific Group of States, the World Trade Organisation and the African Union.

Tanzania has double taxation agreements with Canada, Denmark, Finland, India, Italy, Norway, South Africa, Sweden and Zambia. Bilateral investment treaties have been entered into with Denmark, Egypt, Finland, Germany, Italy, the Republic of Korea, the Netherlands, Sweden, Switzerland and the United Kingdom. Countries with which negotiations are continuing include Zimbabwe, United Arab Emirates, Russia, Seychelles, Mauritius, Egypt, Yugoslavia and Oman.

Investment Promotion

Institutions Governing Investment Promotion

Whilst foreign investment in Tanzania was not welcome in the socialist era, legislation developed from the early 1990s has significantly improved the investment climate in the country. Investment is actively promoted and encouraged under the Tanzania Investment Act, 1997 (TIA) by the Tanzania Investment Centre (TIC). All Government departments and agencies are required by law to cooperate fully with TIC in facilitating investment. The TIC is regarded as a ‘one stop facilitative centre for all investors’. Its roles include assisting in the establishment of enterprises; facilitating the acquisition of licences, permits,
Investment Guide 2015 - Tanzania

To encourage investment, the Government has redrawn tax codes, floated the exchange rate, licensed foreign banks and created the TIC to cut red tape. Certificates of Incentives are offered to investors under the Tanzania Investment Act, 1997. Incentives can be broadly categorised into fiscal incentives (import duty and VAT exemption on project/capital goods) and non-fiscal incentives. For projects of over US$20 million, for locally owned investment and US$50 million, for foreign owned investment offering specific beneficial impacts to the society or economy, investors can negotiate special incentives from the Tanzanian Government.

The Special Economic Zones Act (SPEZA) creates special economic zones to promote priority economic activities in key sectors. These sectors include industry, tourism, commercial activities, forestry, information and communication technology, and banking and finance.

Companies licensed under the SPEZA enjoy various incentives and exemptions:

a. Exemption from payment of withholding tax on rent, dividends and interest for the first ten years; and
b. Exemption from payment of corporate tax for an initial period of ten years.

Tax

Income Tax

Resident companies and businesses are taxed on worldwide income. Non-residents are taxed on Tanzania-sourced income. A corporation is a resident if it is incorporated under Tanzania's Companies Act or, at any time during the tax year, management and control of its affairs are exercised in Tanzania. Individuals are resident if they are domiciled in Tanzania; spend more than 183 days of the tax year in Tanzania; have a combined presence of at least 122 days in that tax year and the two preceding tax years; or are employees or officials of the Government of Tanzania posted abroad during the tax year. Income tax in Tanzania is chargeable pursuant to the provisions of the Income Tax Act (ITA).

In accordance with the ITA, the total income of a corporation is taxed at the rate of 30%. Newly listed companies on the Dar es Salaam Stock Exchange (DSE) that have issued at least 30% of their share capital to the public are subject to a corporate income tax rate of 25% for 3 consecutive years from the date of listing. Companies in export processing zones are exempt from income tax and withholding tax on dividends, interests and rent for the first 10 years.

Withholding Tax

Withholding tax is payable on dividends (10%), interest (10%), royalties (15%), management fees (15%) and directors fees (15%).
**Capital Gains Tax**

Under the ITA Capital Gains Tax (CGT) is payable on realisation of any investment asset. Investment assets include shares and securities in a corporation, beneficial interest in a non-resident trust and interest in land and buildings. The rate varies depending on the legal nature and residency status of the seller, including whether the investment asset being disposed off is a Tanzanian asset or an overseas asset.

Hence, a resident Tanzanian individual is required to pay a CGT rate of 10% on the gain made from the disposal of a Tanzanian asset – and a CGT rate of 30% on the gain made from the disposal of an overseas asset. On the other hand, a resident Tanzanian corporate entity is obliged to pay a CGT rate of 30% on the gain made from the disposal of either a Tanzanian or an overseas asset.

Conversely, a non-resident individual is obliged to pay a CGT rate of 20% on the disposal of a Tanzanian asset. No CGT is applicable in relation to a non-resident individual's disposal of an overseas asset. A non-resident corporate entity has to pay a CGT rate of 30% on the disposal of a Tanzanian asset; no CGT is applicable in relation to a non-resident corporate entity's disposal of an overseas asset.

**Other Tax**

Value added tax (VAT) is charged on the supply of goods and services. The basic rate of VAT is 18%. Exports of certain goods and professional and communications services are subject to VAT at zero rate. The registration threshold is a turnover of TZS 40 million (approximately US$ 22,420) over a period of 12 consecutive months.

**Transfer Pricing and Thin Capitalisation**

Tanzanian transfer pricing rules require that transactions between associated persons (both resident and non-resident) be on arm’s length terms. Definitive transfer pricing guidelines are currently being drafted. A company is said to be thinly capitalised when its capital is made up of a much greater proportion of debt than equity. Certain interest deductions made may be disallowed by the Tanzania Revenue Authority (TRA) if the company is thinly capitalised. The total amount of interest that an entity may deduct under its total income is limited to the interest portion in respect of debt that does not exceed the 7:3 debt-to-equity ratio.

**Stamp and Registration Fees**

Stamp duty may be levied either as a specific amount or at progressive rates up to a maximum of 1% of the value of the consideration on a transfer. Registration fees are also payable on a transfer of land.

**Double Tax Treaty with Mauritius**

Currently, Tanzania has no double tax treaty with Mauritius.
Exchange Control

There are no exchange controls in Tanzania. Restrictions were eliminated under the Foreign Exchange Act, 1992 in order to attract investment and simplify international transactions. Residents can hold bank accounts in any currency, subject to the need to demonstrate reasons for payment before a transfer in foreign currency takes place. Foreign-sourced loans however must be registered with the Bank of Tanzania (BOT). Repatriation payments can generally be made in any currency subject to production of appropriate supporting documentation.

Imports and Exports

Under Tanzania’s 2011 trade policy, both internal and foreign trade regimes have been liberalised. Tanzania’s export trade is dominated by gold and agricultural products such as coffee, cashew nuts, tea and tobacco. Major imports into Tanzania include machinery and transportation equipment, crude oil, industrial raw materials and consumer goods. India and China are becoming the country’s leading suppliers. The Customs and Excise Department administers all taxes and duties on international trade including import duty, excise duty on imports, and VAT on imports.

Accounting Principles

Tanzania has adopted and applies International Financing Reporting Standards and certain local standards.

Industrial Relations

The Employment and Labour Relations Act, 2004 (the ELRA) regulates, amongst other things, conditions of employment for employers and employees. The law expressly prohibits the use of forced labour, as well as the employment of a child under the age of fourteen years. Maximum working hours, compensation, annual leave, maternity leave, complaint procedures, night and holiday work and medical care are also regulated by the ELRA.

The National Social Security Fund Act (the NSSFA) and the Parastatal Organisation Pensions Scheme Act (the POPSA) provides for a retirement age of 60 years. Both the NSSFA and the POPSA require every employer, for every contribution period after the appointed day during which he employs an employee, to pay to the NSSF and the Parastatal Pension Fund (PPF) a contribution, which consists of the employer’s contribution and the employee’s contribution, at the prescribed percentage. The employer is required to deduct from an employee’s gross salary the amount of contribution not exceeding
10% of the employee’s salary. The employer adds the remaining balance to make the required contribution rate of 20%.

Expatriates who want to work in Tanzania are required to obtain a residence permit under the Immigration Act (Cap 54). The policy and practice of the Labour and Immigration authorities is to decline applications for work and residence permits where local skills are available to meet the requirements. A residence permit may be issued for any period not exceeding three years and may be renewed for any period not exceeding two years. However, the total period of the validity of the original permit and its renewals shall not exceed five years.

Real Property

All land in Tanzania is state land, vested in the President of the United Republic of Tanzania as trustee for the nation. Statutory leases of up to 99, 66 or 33 years may, however, be obtained. These leasehold interests represent title analogous to ownership and may be sold and encumbered. Foreign nationals and foreign companies cannot own land in Tanzania. A Tanzanian company wholly owned by foreigners or majority owned by foreigners can hold land through a derivative right if it holds a Certificate of Incentives issued by the TIC.

Corruption

Tanzania enacted the Prevention and Combating of Corruption Act in 2007 (PCCA). The PCCA makes it an offence for any person to offer an advantage to a public official as an inducement to, or reward for, or, otherwise on account of such public official’s giving assistance or using influence in or having given assistance or used influence to assist in the promotion, execution, or procuring of any contract. Corruption investigation and prosecution is undertaken by the Prevention and Combating of Corruption Bureau.

Competition

Competition is regulated by the Fair Competition Act, 2003 (FCA). The FCA promotes and protects effective competition in trade and commerce, it also protects consumers from unfair and misleading market conduct. The main aim of the FCA is to increase efficiency in the production, distribution and supply of goods and services, promote innovation, maximise the efficient allocation of resources and protect consumers.

The FCA prohibits anti-competitive agreements and the misuse of market power. It generally and specifically prohibits price fixing, collective boycotts, output restrictions and collusive bidding. Mergers and acquisitions (direct or indirect) involving turnover or assets above a prescribed threshold, currently TZS 800,000,000, (approximately US$ 449,112) must be notified to and may be examined by the Fair Competition Commission. A merger is prohibited if it creates or strengthens a position of dominance in the market. It is worth noting that the FCA also applies to conduct outside Tanzania relating to the supply or acquisition of goods or services within Tanzania, or any acquisition leading to a change of control of part of a business or an asset of a business located in Tanzania.
Consumer Protection

Consumer protection legislation in Tanzania is contained primarily in the FCA and the Law of Contract Act (Cap 345) and the Sale of Goods Act (Cap.214). The LCA regulates contracts and extra-contractual liability. The FCA defines the standard of goods permissible for supply and sale and the liability of manufacturers, suppliers, sellers or their agents for product defects which cause loss or damage to consumers. Misleading conduct in relation to the advertisement or supply of goods and services is also prohibited, and there are a number of terms implied into consumer contracts for the protection of consumers.

The FCA implies a number of conditions in contracts for the supply of goods; there is an implied warranty that goods supplied by description correspond with that description. Goods supplied to consumers in the course of business carry an implied warranty of merchantability as well.

Legal Forms of Incorporation in Tanzania

The principal forms of business arrangements in Tanzania are sole proprietorships, partnerships, trusts, cooperative societies, non-governmental organisations and companies. The Companies Act, 2002 recognises three types of companies: a company limited by shares, a company limited by guarantee, and an unlimited company. Companies may either be private companies or what are commonly known as “public companies”.

A foreign investor can set up a place of business in Tanzania by either setting up a branch or incorporating a company. The company can be incorporated as an independent entity or a subsidiary of the parent company which is located in the foreign investor’s country. Except in certain cases, there are no minimum capital requirements. A company can be incorporated with any amount as its authorised share capital.

The 2015 World Bank ‘Doing Business Report’ ranks Tanzania 131st out of 189 economies in terms of the ease of conducting business. The table below provides a summary of the procedures and the associated completion time and cost for setting up a private limited company:

<table>
<thead>
<tr>
<th>Procedure</th>
<th>Time to complete</th>
<th>Cost to Complete</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Apply for clearance of the proposed company name at the Business Registration and Licensing Authority (BRELA)</td>
<td>2 - 3 days</td>
<td>No charge</td>
</tr>
<tr>
<td>2. Apply for a certificate of incorporation from the Registrar of Companies</td>
<td>7 days</td>
<td>TZS 400,000 (dependent on the share capital)</td>
</tr>
</tbody>
</table>
### Industry Sectors

#### Agriculture

Agriculture is the mainstay of the Tanzanian economy, providing livelihood to approximately 60% of the population. Food and raw materials account for almost half of the GDP. Cash crops, including coffee, cotton, tea, cashew nuts, sisal and cloves account for the majority of export earnings.

There is considerable scope for diversification and expansion of the agricultural sector through accelerated food crop production and increase of non-traditional exports. Arable land is underutilised due to outdated production systems in tillage, storage and processing. It is estimated that only 25% of the arable land is utilised. Tanzania's climate is ideal for horticulture, coffee, tobacco, sisal, cashew nuts and sugar. Tanzania has about sixty million hectares of land suitable for livestock development, of which only approximately 26% is utilised.

There are numerous statutes regulating agricultural investment, depending on the particular agricultural activity the investor...
Banking and Financial Services

The banking industry is governed by the Banking and Financial Institutions Act, 2006 and the Bank of Tanzania Act, 2006. The banking industry is regulated by BOT, which is responsible for formulating and implementing monetary policy.

Tanzania's relatively small financial sector is developing rapidly. Thirty-four commercial banks are licensed and operating in Tanzania, and 50% of these are foreign-affiliated. Restrictions on foreign banks are minimal. Credit is increasingly allocated at market rates and the range of commercial credit instruments available to the private sector is developing.

The Dar es Salaam Stock Exchange (DSE) became operational in 1998. The securities currently being traded are Ordinary Shares of 21 listed companies, 4 corporate bonds and 8 government bonds. The DSE has two market segments: the Main Investment Market Segment caters for big companies while the Enterprise Growth Market Segment caters for medium-sized growth-oriented companies. There is no limit for foreigner participation in shares of listed companies. Once invested, there is a lock-in period of six months before a foreign investor is allowed to exit. Foreigners can invest 100% in Corporate Bonds and those who are residents of a member of the EAC can invest in Government securities. However, the total amount of securities acquired by residents from the EAC cannot exceed forty percent (40%) of the issued securities.

Energy

The electricity sector in Tanzania is dominated by the Tanzania Electric Supply Company Limited in a vertically integrated market structure carrying out generation, transmission, distribution and supply. In 1992, the National Energy Policy ended the monopoly held by the public utility and allowed private sector involvement in the electricity industry. This major policy reform enabled Independent Power Producers to operate in the power generation segment of the market.

Tanzania has abundant untapped energy resources, which could be exploited for electricity generation. Tanzania has coal reserves of up to 5 billion tonnes, more than thrice its previously stated figure of about 1.5 billion tonnes. Natural gas is estimated at 43.1 trillion cubic feet of proven reserves. Hydroelectric energy has a potential capacity of 4,700 MWh, of which only about 10% is developed. Solar, wind and geothermal sources remain relatively untapped.

The energy sector in Tanzania is governed by the Energy and Water Utilities Regulatory Authority Act (Cap 414) (EWURA Act). The EWURA Act establishes the Energy and Water Utilities Regulatory Authority to regulate the issuance, renewal and revocation of the relevant licences. EWURA also determines the rates and shares of the services and monitors the performance of investments, as well as service quality and efficiency.

Manufacturing

The manufacturing industry in Tanzania is relatively underdeveloped. The main industrial activities are dominated by small and medium-sized enterprises mostly concentrated in Dar es Salaam. The sector primarily incorporates animal-feed processing, beverages, textiles and apparel, leather, plastics, cement, and steel. An expanding domestic market and the regional markets of the SADC and the East EAC provide manufacturers in Tanzania with abundant opportunities.
**Mining**

Tanzania’s mining sector has been a key contributor to sustained economic growth over the past decade. Available resources include gold, diamonds, gemstones, base metals and industrial minerals. The principal statute governing mining in Tanzania is the Mining Act 2010 (*the Mining Act*) and accompanying Mining (Mineral Rights) Regulations. Under the Mining Act, no person can undertake any mining operations without a licence; the Commissioner for Minerals regulates the issuance of licences.

There are a variety of licences issued under the Mining Act including:

a. primary mining licences, which give exclusive rights to the holder to carry on mining operations in a designated mining area;
b. prospecting licences, which grant permission to carry out prospecting operations;
c. retention licences, which are given to holders of prospecting licences who have identified mineral deposits but cannot immediately develop the deposits;
d. special mining licences, which permit the mining of minerals other than building materials;
e. gemstone prospecting licences, which permit prospecting for gemstones; and
f. mining licences, which allow the mining of minerals or gemstones.

A corporate entity cannot obtain a primary mining licence unless all of its members and directors are Tanzanian citizens. This restriction does not apply to prospecting, mining or special mining licences. However, gemstone mining ventures require a local shareholding participation of 50% for licences to be granted.

**Telecommunications**

The telecommunication sector was liberalised in 1993, opening the market for both local and foreign investment. The principal statute governing telecommunications in Tanzania is the Electronic and Postal Communications Act, 2010. The industry is regulated by the Tanzania Communications Regulatory Authority (*TCRA*) which licenses operators in each class of telecommunications.

The TCRA applies a converged licensing framework under which there are four main classes of licences:

a. The Network Facility Licence, which authorises ownership and control of electronic communication infrastructure such as earth stations, public payphone facilities, radio communication transmitters and links and satellite hubs;
b. The Network Service Licence, which authorises the operation of electronic communication networks for the delivery of services including bandwidth services, broadcasting distribution services, cellular mobile services, access applications services and space segment services;
c. The Applications Service Licence, which authorises reselling or procurement of services from network service operators, but not the ownership or operation of services; and

d. The Content Service Licence, which authorises the provision of content services such as satellite broadcasting or terrestrial free to air TV and broadcasting.

**Tourism**

Tourism is a critical industry in Tanzania. Tanzania is the only country in the world to allocate more than 25% of its total area to wildlife parks and game reserves. There are 12 national parks, 17 game reserves, 50 game-controlled areas, a conservation area, 2 marine parks and 2 marine reserves.

Tanzania’s wildlife resources are among the finest in the world and have long been widely known. The Northern Circuit includes the Serengeti plains, the spectacular Ngorongoro crater, Lake Manyara and Africa’s highest mountain, Kilimanjaro.
The Southern Circuit, comprising the Mikumi and Ruaha National Parks and the Selous Game Reserve, remains relatively underexploited. Additional natural attractions include the sandy beaches north and south of Dar es Salaam, the spice islands of Zanzibar and deep sea fishing at Mafia and Pemba Islands.

The Tourism Industry in Tanzania is primarily regulated by the following Acts:

- The Wildlife Conservation Act, 2009
- The Tourism Act, 2008 (Cap 65)

### Intellectual Property

Tanzania is a party to the Paris Convention and uses the Nice International Classification of Goods and Services. The Business Registration and Licensing Agency (BRELA) in Tanzania handles the registration of trademarks and copyrights. Many international marks are registered in Tanzania. The Fair Competition Commission (established under the FCA) also handles seizure of counterfeit products.

### Dispute Settlement

The Tanzanian legal system is largely based on English common law. Also, the Commercial Court of Tanzania was established in 1999 as a division of the High Court dealing with disputes of a commercial nature. There is also a Lands Division of the High Court dealing with land matters. Finally, the Commission for Mediation and Arbitration has been established under the Labour Institutions Act to handle labour disputes.

Tanzania is a member of several international organisations that help protect investment. Any dispute arising between the Government and investors may be settled amicably through negotiations or may be submitted for arbitration under the international agreements listed below:

- The Convention on the Recognition and Enforcement of Foreign Arbitral Awards of 1958, which entered into force on 7 June 1959;
- The Convention on the Settlement of Investment Disputes between States and Nationals of Other States of 1965, which entered into force on 14 October 1966;
- The Convention establishing the Multilateral Investment Guarantee Agency of 1985, which entered into force on 12 April 1988; and
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