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Foreword

The East African Community (EAC) continues to consolidate key regional integration achievements particularly the implementation of the EAC Single Customs Territory, and the application of the revised EAC Rules of Origin, 2015. The operationalization of the revised EAC Rules of Origin, 2015 has eased doing business in the region. The removal of several tariff and non-tariff trade barriers has promoted the movement of goods and services across borders and tremendously spurred intra-EAC Trade. Available statistics show that trade within the EAC increased from US\$4.5 billion in 2011 to US\$5.1 billion in 2015.

Articles 121 and 122 of the Treaty Establishing the East African Community recognizes the role of Women in Socio-Economic Development and in Business. Based on this Treaty provision, EAC Partner States are therefore committed to promote gender equality and women's empowerment through linking women to national and regional markets and improving their access to relevant and customized information on EAC and/or national market opportunities.

One of the non-tariff barriers impeding trade across the region is the lack of information. Traders struggle to find information regarding the goods and services allowed for trade in each Partner State, the standards and authorization certifications required, the taxes and tariffs expected in each Partner State, the import and export laws of each Partner State, the trade processes and controls, the rules of origin and the customs procedures among other details that are important for successful trade within the region. Information is also lacking on where a trader should go to find help or lodge a complaint regarding cross border trade offences or inconsistencies.

This lack of information has left big loop holes for corruption and the shortchanging of traders as they endeavor to move their goods from one Partner State to another. As a result, traders incur great financial losses incurred, and in several instances, forcing them out of business. The lack of clear and accessible information is more acute among

women entrepreneurs as communication channels and means have not necessarily been developed along their needs.

Against this background the EAC, in partnership with the ILO, have developed a comprehensive information pack (Simplified Guide/Tool) containing up-to-date and relevant information on the existing policies, procedures, requirements, rules of origin, taxes, tariffs, exemptions and facilities available to cross border traders such that they can ably trade within the region.

This guide provides information on key EAC trade rules, regulations and procedures, related to trade within the EAC (intra-EAC trade) in a simplified and user-friendly manner. The main users of this will mainly be micro and small scale women cross border traders and service suppliers as well as associations and networks of women entrepreneurs, service suppliers and cross border traders but also secondary users such as cross border traders, the private sector in general, young entrepreneurs, investors, Business Membership Organizations (BMOs), Non-Governmental Organizations (NGOs), development partners as well as relevant government institutions.

I take this opportunity to thank the Directorates of Social Sectors, Customs and Trade, the gender and trade experts from Partner States, development Partners particularly the International Labour Organisation and GIZ for the technical and financial support provided in the development and production of this Info pack.

Amb. Liberat Mfumukeko
Secretary General
East African Community

Acknowledgements

The East African Secretariat wishes to take this opportunity to sincerely thank the International Labour Organisation (ILO) and the GIZ - Support to the African Union Border Programme for the support provided in the development of the Simplified Guide and Information Pack on EAC Trade Rules and Regulations for Women Cross Border Traders.

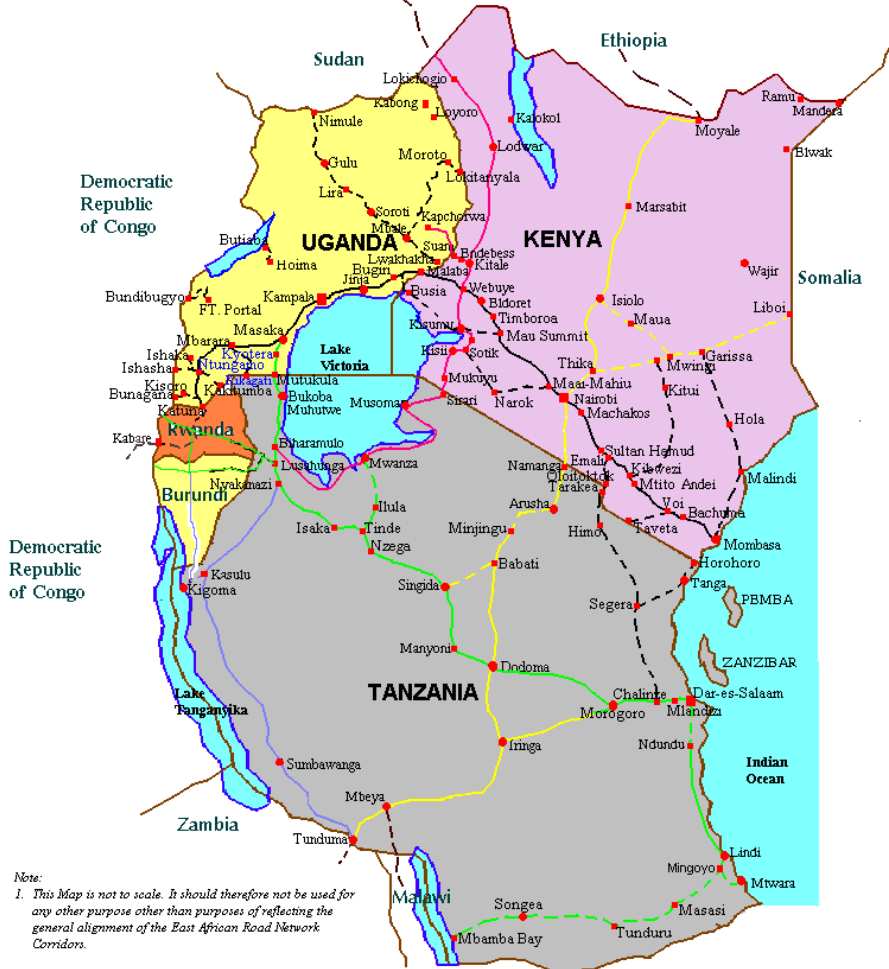
The Simplified Guide and Information Pack was developed by the EAC Secretariat with technical and financial support from the International Labour Organization - Women Entrepreneurship Development and Economic Empowerment Project (ILO WEDEE) to sensitize cross border traders on the opportunities provided for by the Customs Union and Common Market Protocols in addressing challenges faced by women in business especially in the EAC cross border trade.

We are especially grateful to go to all Gender and Trade experts from the EAC Partner States for all their efforts and contribution during the preparation of the Simplified Guide and the Information pack.

Last but not least we appreciate the efforts of Ms. Mary Makoffu, Director, Social Sectors, Mrs. Generose Minani, the Principal Gender Officer and Mr. Morris Tayebwa, Programme Assistant in the Gender Department who coordinated the participation, reviews and final inputs from the Partner States experts, Customs and Trade and EAC Statistics in the production of this report.

**EAC Secretariat,
December 2016**

LOCATION MAP OF EAST AFRICA
EAST AFRICAN COMMUNITY ROAD NETWORK PROJECT
 (Including Proposed Additional Road Links)



Note:
 1. This Map is not to scale. It should therefore not be used for any other purpose other than purposes of reflecting the general alignment of the East African Road Network Corridors.

2. The additional road links are in dotted lines in colours similar to the Corridors of their alignment.

1. ————— Mombasa-Malaba-Katuna Corridor
2. ————— Dar-es-Salaam-Dodoma-Isaka-Mutukula-Masaka Corridor
3. ————— Biharamulo-Mwanza-Musoma-Sirari-Lodwar-Lokichogio Corridor
4. ————— Nyakanazi-Kasulu-Sumbawanga-Tunduma Corridor
5. ————— Tunduma-Iringa-Dodoma-Arusha-Namanga-Moyale Corridor
6. - - - - - Sections/Links connecting with East Africa neighbours; those of interregional connectivity

Mozambique

Acronyms

AIP	Agence de Promotion des Investissements
BIF	Burundi Franc
BRELA	Business Registration and Licensing Agency
EAC	East African Community
KES	Kenya Shilling
KRA	Kenya Revenue Authority
NHIF	National Health Insurance Fund
NIF	Fiscal Identification Number
NSSF	National Social Security Fund
OBR	Office Burundais des Recettes
PAYE	Pay As You Earn
PIN	Personal Identification Number
RWF	Rwanda Franc
SMEs	Small and Medium Enterprises
TIN	Tax Identification Number
TZshs	Tanzania Shilling
UGX	Uganda Shilling
URSB	Uganda Registration Service Bureau
VAT	Value Added Tax

Key support services for small scale women cross border traders and short-term/temporary service suppliers

Goods clearance, customs and immigration services are most in use by traders. However, traders should also endeavour to obtain additional support services that can help secure and grow their businesses. These services include;

1. **National Social Security Funds**; all EAC Partner States countries have rolled out national social security funds. These funds are important as they help an individual save for retirement or when unable to conduct normal daily activities due to illness or accidents. Traders who are self-employed can apply to be members of the funds and after being accepted to the fund, pay a monthly contribution. It is important to note that EAC Partner States have began a process to ensure that members of these funds access their contributions/funds when they decide to move, work or live in another EAC Partner State.

Fee payable by self-employed persons (voluntary basis) in EAC Partner States

Country	Contribution per month(local currency)
Burundi	Depends on monthly turnover/income
Kenya	KES 200 ¹
Rwanda	6% of the declared fixed salary
Tanzania	Minimum contribution is TZsh 20,000 but one can contribute more depending on earnings.
Uganda	Depends on monthly turnover/income

¹ The amount is being reviewed and is subject to change

2. **Insurance Services** – an insurance cover is important to protect the trader from unexpected loss and damage of goods. Most insurance companies in the region have developed innovative and affordable insurance covers that can be accessed by small-scale traders.
3. **Legal Services** – it is important to retain the services of a lawyer to assist, especially, in drafting and interpretation of legal contracts and documents. This will ensure that the trader does not lose his/her property, does not breach legal commitments or become liable under contracts. These services can be obtained from National Chambers of Commerce usually at a small fee.
4. **National Hospital Insurance Funds** – all partner states have put in place national health insurance funds. It is important for traders to join such funds in order to receive financial support from the government for health services. Huge medical bills can lead to the collapse of business if the business person is solely depending on his/her business to pay for medical bills.
5. **Financial Services** – these services are important as they assist traders to grow and expand their businesses. It is therefore important for traders to seek the services of micro-finance/credit institutions and commercial banks, in order to access credit, savings and investment facilities, and money transfer services. Local commercial banks that have set-up branches in more than two EAC Partner States include; Equity Bank, CRDB bank and Kenya Commercial Bank (KCB).
6. **Export Support/Promotion Services** – all EAC Partner States have set up agencies to support business people sell their goods and products outside the country. Services provided by these agencies include; information on markets, investment and business opportunities, business development trainings as well as opportunities to exhibit and market products within and outside the country. Some agencies have also set-up special services for Small and Medium Enterprises (SMEs), and it is therefore important for business people to get more information about services provided by the agencies.



Registration of an individual business and company in Burundi

a. Registration of an individual business in Burundi

A business person is required to register a business name with the *Agence des Promotions des Investissements (API)*. The business person must obtain all trading licenses/permits required by local authorities before being allowed to operate.

b. Registration of a company

The following documents need to be submitted at the *Agence de Promotion des Investissements (API)*:

1. Application form for the creation of a new company (includes name of the company, type of company, address, initial capital, number of partners and their names, contribution of each partner).
2. Standard company statutes (Memorandum and Article of Association).
3. Application form for registration with the Greffe of the Tribunal de Commerce.
4. Application form for registration with the Office Burundais des Recettes (OBR) to obtain the Fiscal Identification Number (NIF).
5. Photos of all partners.
6. Copy of identities of all partners.

Step 1: The applicant first deposits all these documents at the API and then pays the registration fees of BIF 42,500 at the API. The applicant will then obtain a certificate of incorporation and an NIF issued by the OBR.

If the applicant submits the incorporation documents in the morning, the company can be incorporated on the same day. If documents are submitted in the afternoon, the company will be incorporated the next day.

Step 2: Registration of the company with the National Institute for Social Security

Step 3: Make a company seal; The company seal is not required by law but it is done in practice. For example, some banks would require the company seal to issue a loan contract.



Registration of an individual business and company in Kenya

a. Registration of an individual business in Kenya

Businesses operating in Kenya are generally required to obtain one or more licenses and permits, depending on the activities of their businesses. There are normally two types of business licenses;

1. **Non-sector specific or cross-cutting licenses** – these licenses are issued to firms undertaking activities that are subject to regulation but may fall across many business types. Examples include environmental, immigration, and construction permits.
2. **Sector-specific licenses** – these licenses are issued to firms operating in a specific line of business e.g (mining, banking, telecommunication) by the agencies charged with regulating those sectors.

In addition to the licenses discussed above all businesses in Kenya must also obtain a **Single Business Permit**, which is issued by the county governments where the business is located.

One can get current information about the various licenses for different sectors and type of businesses on Kenya's Business License e-Registry on: www.businesslicense.or.ke

b. Registration of a company in Kenya

The following are general steps for registration of a company in Kenya

Step 1: Apply for a company name which lasts for 30 days and can be extended for another 30 days, KES 100 is payable per name reservation/application.

Step 2: Pay stamp duty at bank, this will cost KES 100.

Step 3: Sign a Declaration of Compliance before a Commissioner of Oaths /notary public. This will cost approximately KES 200.

Step 4: File incorporation deed and other required documents with the Registrar of Companies at the Attorney General's Chambers in Nairobi. The other documents needed include; 1) *Stamped memorandum and articles of association*, 2) *Statement of capital* 3) *Form 201- Notice of Situation of Registered Office*, 4) *Form 203, Particulars of Directors and Secretary*, 5) *Form 208- Declaration of compliance with the Companies Act* and 6) *Copy of the company name approval*.

the Fee schedule is as follows;

- For the first KES 100,000: KES 2,800.
- For every KES 20,000 after the first KES 100,000, KES 120, subject to a maximum of KES 60,000.
- Filing fee for three forms: KES 600.

Step 5: Register at the Tax Department for a Personal Identification Number (PIN) and Value Added Tax (VAT) registration. This can be done online on Kenya Revenue Authority (KRA) [website; www.kra.go.ke](http://www.kra.go.ke)

Step 6: Apply for single business permit. The fee for this permit varies by type of business, number of employees, and size of the company's premises. The permit is issued by the relevant local government authority where the business is located.

Step 7: Register with the National Social Security Fund (NSSF). There is no fee for this registration.

Step 8: Register with the National Hospital Insurance Fund (NHIF).

Step 9: Register for Pay As You Earn (PAYE). There is no fee for this registration.

Step 10: Make a company seal after a certificate of incorporation has been issued; seals are made by private entities who require sight of a copy of the certificate of incorporation.

These fees are subject to periodic reviews.



Registration of an individual business and company in Tanzania

a. Registration of an individual business in Tanzania

A business person is required to register a business name with Business Registration and Licensing Agency (BRELA). The business person must obtain all trading licenses/permits required by local authorities before been allowed to operate.

b. Registration of a company in Tanzania

The government agency responsible for registration of businesses in Tanzania is the Business Registration and Licensing Agency (BRELA). This agency registers companies, local and foreign, registration of business names, trade and service marks, granting patents as well as issuing industrial licensing.

Tanzania Law provides for four main types of companies as follows:

1. **Private companies;** minimum number of members is 2 while maximum is 50 persons.
2. **Non-private companies (Public);** minimum number of members is 7, while maximum not restricted.
3. **Foreign companies;** these companies are incorporated out of Tanzania and their offices in Tanzania are treated as branches of a foreign company. Even if all the shareholders are nationals of the United Republic of Tanzania, the companies are regarded as foreign.

4. **Parastatal or state owned companies;** these are normally private companies which the government has 50% shareholding.

Procedure for registration of companies in Tanzania is as follows:

Step 1: Fill in application form. Form No. 3 for individuals/sole-proprietorship, Form No. 2 for partnerships and Form No. 8 for companies.

Step 2: BRELA will then conduct a name search to make sure that the business name you want is not being used by someone else.

Step 3: If the proposed business name is not being used by someone else, BRELA will issue the applicant with a Certificate and another document with which the applicant can open a bank account.

Note: The current fees required when registering a business are;

1. Application fee of TZsh 5,000.
2. Maintenance fee of TZsh 1,000 (paid annually).
3. Search fee of TZsh 1,000.

These fees are subject to periodic reviews.



Registration of an individual business and company in Uganda

a. Introduction

The agency responsible for registration of companies and sole proprietorship in Uganda is the Uganda Registration Service Bureau (URSB). View their website: www.ursb.go.ug

b. Registration of an individual business/sole proprietorship in Uganda

Step 1: Inform URSB that your business is a sole proprietorship. You should have your Identification Card.

Step 2: To register a business name (for the sole proprietorship), furnish the registrar of URSB with the form containing the following particulars; (i) the business name; (ii) the general nature of business; and (iii) your names; nationality and usual place of residence. On the forms, attach two passport photos.

Step 3: Pay a fee of UGX 120,000.

c. Registration of companies in Uganda

i. Private Limited Liability Company

Step 1: Make an application for reservation of a Name.

Step 2: Upon payment of the required fee, the suggested name, is subjected to a search in the business registry database.

Step 3: Once the name passes the similarity, defensive, offensive, desirability test then it is reserved.

Step 4: Reservation is valid for 30 days.

Step 5: File the required documents for registering a company. These forms are the Form for Registration of a company and Memorandum and Articles of Association. The forms can be downloaded on their website: <http://www.businesslicences.go.ug/index.php/>

Step 6: Payment of the necessary fees in the bank. An assessment and payment registration of the required fee is available at the Business Registry or the client may use the self assessment option on the Uganda Authority web portal: www.ura.go.ug

Step 7: Present the documents for registration with the receipt and registration process begins.

ii. Registration of a Public Company

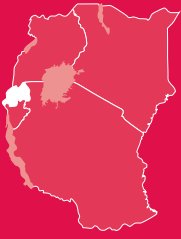
The procedure is as the one for Private Limited Liability Company. However, in addition the company will be required to;

- File a Prospectus or Statement in Lieu of Prospectus which must be cleared by the Capital Market Authority.
- At the time of registration of articles of association, -a public company shall adopt Table F –Code of Corporate Governance.
- The Articles of Association will need to specify that the company shall invite the public to subscribe for shares.

iii. Procedures for registering foreign companies in Uganda

These are companies incorporated outside Uganda and are registered in Uganda. The requirements/ procedure are;

1. File Memorandum and Articles of Association or any other document certified by the Registrar of Companies the Country of origin.
2. File a certified copy of the certificate of incorporation.
3. File company Forms A19, A20, A 21 and A22.
4. Make the payment of registration fees and hand in the documentation for processing at the Business Registry.



Registration of an individual business and company in Rwanda

a. Registration of an individual business in Rwanda

A business person is required to register a business name with the **Office of the Registrar General, under the Rwanda Development Board**. The business person must obtain all trading licenses/permits required by local authorities before being allowed to operate.

b. Registration of a company

The agency responsible for registration of companies and individual businesses in Rwanda is the **Office of the Registrar General**.

Business registration operates as a **single-point integrated service**. This means once you complete your business registration, you have also completed tax registration with the Rwanda Revenue Authority, employer registration with the Social Security Fund of Rwanda and notification of business activities to the National Institute of Statistics of Rwanda. This integrated registration is achieved through the filling of a consolidated application form covering all the information required for registration and notification with the relevant agencies.

Business Registration is concluded by the **issuance of a Business Registration Certificate** which has a unique enterprise code that acts as a unique identifier of the business in relation to any public agency. The Enterprise/Company code is also the Tax Identification

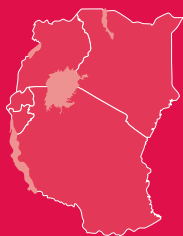
Number (TIN). Business registration services cover all businesses determined by Rwanda's Law.

How does one fill the consolidated application form?

This can be done by either;

Option 1: Submission of the complete form together with the required attachments, physically at the Office of the Registrar General at the Rwanda Development Board (RDB), Kigali or at any of its 8 district offices.

Option 2: Via the online registration service. The online service can be accessed through; <http://org.rdb.rw/busregonline/Public/LogOn.aspx?ReturnUrl=%2fbusregonline%2fdefault.aspx>



Useful contacts for Government Agencies and Women Entrepreneur Associations (WEAs)

Government Agencies



BURUNDI

Burundi Bureau of Standards

P.O. Box 3535 Bujumbura, Burundi

Tel: (+257) 22221577 / 22221815

E-mail: info@bbn.bi

Burundi Revenue Authority

Email: info@obr.gov.bi

Ministry of Agriculture, Livestock and Fisheries

P.O. Box 2680 Bujumbura, Burundi

Tel: (+250) 22249662 / 22247940

Ministry to the Office of the President responsible for

East African Community Affairs,

P.O. Box 1840 Bujumbura, Burundi

Tel: (+ 257) 77747556



KENYA

Ministry of East Africa and Regional Cooperation

P.O. Box 30027 Nairobi, Kenya

Fax No: 005 20 2229650 / 2252028

Kenya Bureau of standards

Toll Free Line: 0800221350

Cell: (+254) 722 202 137/8

Email: info@kebs.org

Kenya Plant Health Inspectorate Service (KEPHIS)

Headquarters

P.O. Box 49592-00100, Nairobi

Tel: 020-3597201/2/3 • 3536171/2

Cell: (+254) 722516221 • 723786779 • 733874274 • 734874141

VOIP-YELLO 7730594/5

Email: director@kephis.org

Kenya Revenue Authority (KRA)-Call Centre

Tel: (+254) (020) 4999 999

Cell: (+254) 711099999

Email: callcentre@kra.go.ke



TANZANIA

The Business Registrations and Licensing Agency (BRELA)

USHIRIKA (TFC) Building, Lumumba Street

P.O. Box: 9393, Dar es Salaam, Tanzania

Tel: (+255) 2180048, 2180385

Email: info@brela-tz.org • ceo@brela-tz.org

usajili@brela-tz.org

Ministry of East African Co-operation

P.O. Box 9280 Dar es Salaam, Tanzania

Fax No: 007 22 2120488/2127488

The Small Industries Development Organization (SIDO)

SIDO Headquarters, Mfaume, Upanga

P. O. Box. 2476, Dar es Salaam, Tanzania

Tel: (+255) 222151948

Email: dg@sidotz.org

Website: www.sidotz.org

Tanzania Atomic Energy Commission (TAEC)

P.O. Box 743, Arusha, Tanzania

Tel: (+255) 272508554, 2506789, 2506790

Cell: (+255) 754 361221

Email: taec@habari.co.tz

Tanzania Bureau of Standards (TBS)

Ubungo Area, Morogoro Road / Sam Nujoma Road

P.O. Box 9524, Dar es Salaam, Tanzania

Tel: (+255) 222450298 • 222450206 • 222450949

Email: info@tbs.go.tz

Tanzania Food and Drug Authority – Headquarters

Off Mandela Road, Mabibo - External,

P.O. Box: 77150, Dar es Salaam, Tanzania

Tel: (+255) 222450512 • 2450751 • 2452108

Airtel: (+255) 685 701735

Tigo: (+255) 658 445222

Zantel: (+255) 777 700002

Fax: (+255) 22 2450793

Email: info@tfda.or.tz

Tanzania Revenue Authority (TRA) Call Centre

P.O. Box 11491, Dar es salaam, Tanzania

Tel: 0800 110 016 – TTCL and Vodacom users

Airtel: (+255) 786 800 000

Tigo: (+255) 713 800 333



UGANDA

Uganda National Bureau of Standards (UNBS)

Manager, Imports Inspection Department

Tel: (+256) 414 505 995

Mobile: (+256) 793 149 487

Fax: (+256) 414 286 123

Email: andrew.othieno@unbs.go.ug

Uganda Revenue Authority

Email: services@ura.go.ug

Ministry of Agriculture, Animal, Industry and Fisheries- Uganda (MAAIF)

P.O. Box 34518 Kampala, Uganda

Tel: (+256) 414 531411

Email: ps@agriculture.go.ug

Ministry of East African Community Affairs

P. O. Box 341 Kampala, Uganda

Fax No: 006-41-348171/ 342243/258722

Uganda Registration Services Bureau

P.O. Box 6848, Kampala, Uganda

URSB General Line: (+256) 414 233 219

Registrar General: (+256) 414 235 915



RWANDA

Rwanda Revenue Authority

Call Center Telephone Number- 3004

Tel: (+250) 252595500

Email: info@rra.gov.rw

Ministry Of Agriculture and Animal Resources-Rwanda

PO Box: 621 Kigali – Rwanda

Tel: (+250) 788434272

Email: info@minagri.gov.rw

Ministry for East African Community Affairs

P. O. Box 179 Kigali, Rwanda

Fax: (+250) 572904

Office of Registrar General -Rwanda

Gishushu, Nyarutarama Road, B.P. 6239

Contact Person: INGABIRE Jacky

Email: jacky.ingabire@rdb.rw

Women Entrepreneur Associations (WEAs)



BURUNDI

Burundi Women Entrepreneurs Association (AFAB)

13 Boulevard de l'Indépendance
P. O. Box 1628, Bujumbura, Burundi
Email: immansfr@yahoo.fr



KENYA

Federation of Women Entrepreneurs Associations (FEWA)

Woodlands court, Woodlands Rd, Nairobi
Tel: (+254) 704 420 034
Fax:(+254) 20 3875611
Email: info@fewa.or.ke
Website: www.fewa.or.ke

Kenya Association of Women Business Owners (KAWBO)

Cathy Flats, Suite 1, Lenana Rd
P. O. Box 10237-00200, Nairobi, Kenya
Tel: (+254) 716627066
Email: info@kawbo.or.ke
Website: www.kawbo.or.ke



TANZANIA

East African Women in Business in Business Platform (EAWiBP)

East African Business Council, Plot No. 01, Olorien House
P.O. Box 2617 Arusha, Tanzania
Tel: (+255) 27 2543047
Email: rkihiu@eabc-online.com • info@eabc-online.com

Tanzania Women Chamber of Commerce (TWCC)
SIDO Head Office, Mfaume Rd, Upanga
P. O. Box 5591, Dar es Salaam, Tanzania
Tel: (+255) 712 44404 • 773 284800,
E-mail: info@twcc-tz.org
Website: www.twcc-tz.org



UGANDA

Uganda Women Entrepreneurship Association (UWEAL) LTD
Plot 38, Lumumba Avenue, Nakasero
P. O. Box 10002, Kampala
Tel: +256-414343952
Email: uweal@uweal.co.ug
Website: www.uweal.co.ug

Eastern African sub Regional Support Initiative for Advancement
of Women (EASSI)
Plot 3565-Ziwomen Zone Kisaasi, Next to Ntinda View S.S.S
P.O. Box 24965, Kampala
Tel: (+256) 31226645
Email: eassi@eassi.org • eassi@gmail.com



RWANDA

Rwanda Chamber of Women Entrepreneurs (RCWE)
Gikondo MAGERWA
P.O. Box 319 Kigali, Rwanda
Tel: (+250) 252570650
Fax: (+250) 252570650
Email: info@psf.org.rw

Notes 

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Notes 

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Contents developed with the support from:



International
Labour
Organization



Irish Aid
Rialtas na hÉireann
Government of Ireland



**german
cooperation**

DEUTSCHE ZUSAMMENARBEIT

Published by

giz Deutsche Gesellschaft
für Internationale
Zusammenarbeit (GIZ) GmbH



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The “Women’s Entrepreneurship Development and Economic Empowerment” Project

Support to the African Union Border Programme

Design & Layout: Catherine Njeri • Illustrations: Michael Barasa / Catherine Njeri

ISBN 978-9987-712-69-4